
A BILL FOR AN ACT

RELATING TO TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 235-51, Hawaii Revised Statutes, is
2 amended by amending subsections (a), (b), and (c) to read as
3 follows:

4 "(a) There is hereby imposed on the taxable income of
5 every:

6 (1) Taxpayer who files a joint return under section 235-
7 93; and

8 (2) Surviving spouse,

9 a tax determined in accordance with the following table:

10

11 In the case of any taxable year beginning after December

12 31, 2001:

13	If the taxable income is:	The tax shall be:
14	Not over \$4,000	1.40% of taxable income
15	Over \$4,000 but	\$56.00 plus 3.20% of
16	not over \$8,000	excess over \$4,000
17	Over \$8,000 but	\$184.00 plus 5.50% of



H.B. NO. 829

1	not over \$16,000	excess over \$8,000
2	Over \$16,000 but	\$624.00 plus 6.40% of
3	not over \$24,000	excess over \$16,000
4	Over \$24,000 but	\$1,136.00 plus 6.80% of
5	not over \$32,000	excess over \$24,000
6	Over \$32,000 but	\$1,680.00 plus 7.20% of
7	not over \$40,000	excess over \$32,000
8	Over \$40,000 but	\$2,256.00 plus 7.60% of
9	not over \$60,000	excess over \$40,000
10	Over \$60,000 but	\$3,776.00 plus 7.90% of
11	not over \$80,000	excess over \$60,000
12	Over \$80,000	\$5,356.00 plus 8.25% of
13		excess over \$80,000.

14

15 In the case of any taxable year beginning after December

16 31, 2006:

17	If the taxable income is:	The tax shall be:
18	Not over \$4,800	1.40% of taxable income
19	Over \$4,800 but	\$67.00 plus 3.20% of
20	not over \$9,600	excess over \$4,800
21	Over \$9,600 but	\$221.00 plus 5.50% of



H.B. NO. 829

1	not over \$19,200	excess over \$9,600
2	Over \$19,200 but	\$749.00 plus 6.40% of
3	not over \$28,800	excess over \$19,200
4	Over \$28,800 but	\$1,363.00 plus 6.80% of
5	not over \$38,400	excess over \$28,800
6	Over \$38,400 but	\$2,016.00 plus 7.20% of
7	not over \$48,000	excess over \$38,400
8	Over \$48,000 but	\$2,707.00 plus 7.60% of
9	not over \$72,000	excess over \$48,000
10	Over \$72,000 but	\$4,531.00 plus 7.90% of
11	not over \$96,000	excess over \$72,000
12	Over \$96,000	\$6,427.00 plus 8.25% of
13		excess over \$96,000.

14

15 In the case of any taxable year beginning after December

16 31, 2017:

17	If the taxable income is:	The tax shall be:
18	Not over \$4,800	1.40% of taxable income
19	Over \$4,800 but	\$67.00 plus 3.20% of
20	not over \$9,600	excess over \$4,800
21	Over \$9,600 but	\$221.00 plus 5.50% of



1	not over \$19,200	excess over \$9,600
2	Over \$19,200 but	\$749.00 plus 6.40% of
3	not over \$28,800	excess over \$19,200
4	Over \$28,800 but	\$1,363.00 plus 6.80% of
5	not over \$38,400	excess over \$28,800
6	Over \$38,400 but	\$2,016.00 plus 7.20% of
7	not over \$48,000	excess over \$38,400
8	Over \$48,000 but	\$2,707.00 plus 7.60% of
9	not over \$72,000	excess over \$48,000
10	Over \$72,000 but	\$4,531.00 plus 7.90% of
11	not over \$96,000	excess over \$72,000
12	Over \$96,000 but	\$6,427.00 plus 8.25% of
13	not over \$300,000	excess over \$96,000
14	Over \$300,000 but	\$23,257.00 plus 9.00% of
15	not over \$350,000	excess over \$300,000
16	Over \$350,000 but	\$27,757.00 plus 10.00% of
17	not over \$400,000	excess over \$350,000
18	Over \$400,000	\$32,757.00 plus 11.00% of
19		excess over \$400,000.
20		



1	<u>In the case of any taxable year beginning after December</u>	
2	<u>31, 2018:</u>	
3	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
4	<u>Not over \$4,800</u>	<u>1.40% of taxable income</u>
5	<u>Over \$4,800 but</u>	<u>\$67.00 plus 3.20% of</u>
6	<u>not over \$9,600</u>	<u>excess over \$4,800</u>
7	<u>Over \$9,600 but</u>	<u>\$221.00 plus 5.50% of</u>
8	<u>not over \$19,200</u>	<u>excess over \$9,600</u>
9	<u>Over \$19,200 but</u>	<u>\$749.00 plus 6.40% of</u>
10	<u>not over \$28,800</u>	<u>excess over \$19,200</u>
11	<u>Over \$28,800 but</u>	<u>\$1,363.00 plus 6.80% of</u>
12	<u>not over \$38,400</u>	<u>excess over \$28,800</u>
13	<u>Over \$38,400 but</u>	<u>\$2,016.00 plus 7.20% of</u>
14	<u>not over \$72,000</u>	<u>excess over \$38,400</u>
15	<u>Over \$72,000 but</u>	<u>\$4,435.00 plus 7.90% of</u>
16	<u>not over \$96,000</u>	<u>excess over \$72,000</u>
17	<u>Over \$96,000 but</u>	<u>\$6,331.00 plus 8.25% of</u>
18	<u>not over \$300,000</u>	<u>excess over \$96,000</u>
19	<u>Over \$300,000 but</u>	<u>\$23,161.00 plus 9.00% of</u>
20	<u>not over \$350,000</u>	<u>excess over \$300,000</u>
21	<u>Over \$350,000 but</u>	<u>\$27,661.00 plus 10.00% of</u>



H.B. NO. 827

1	<u>not over \$400,000</u>	<u>excess over \$350,000</u>
2	<u>Over \$400,000</u>	<u>\$32,661.00 plus 11.00% of</u>
3		<u>excess over \$400,000.</u>

4 (b) There is hereby imposed on the taxable income of every
 5 head of a household a tax determined in accordance with the
 6 following table:

7
 8 In the case of any taxable year beginning after December
 9 31, 2001:

10	If the taxable income is:	The tax shall be:
11	Not over \$3,000	1.40% of taxable income
12	Over \$3,000 but	\$42.00 plus 3.20% of
13	not over \$6,000	excess over \$3,000
14	Over \$6,000 but	\$138.00 plus 5.50% of
15	not over \$12,000	excess over \$6,000
16	Over \$12,000 but	\$468.00 plus 6.40% of
17	not over \$18,000	excess over \$12,000
18	Over \$18,000 but	\$852.00 plus 6.80% of
19	not over \$24,000	excess over \$18,000
20	Over \$24,000 but	\$1,260.00 plus 7.20% of
21	not over \$30,000	excess over \$24,000



1	Over \$30,000 but	\$1,692.00 plus 7.60% of
2	not over \$45,000	excess over \$30,000
3	Over \$45,000 but	\$2,832.00 plus 7.90% of
4	not over \$60,000	excess over \$45,000
5	Over \$60,000	\$4,017.00 plus 8.25% of
6		excess over \$60,000.

7

8 In the case of any taxable year beginning after December

9 31, 2006:

10	If the taxable income is:	The tax shall be:
11	Not over \$3,600	1.40% of taxable income
12	Over \$3,600 but	\$50.00 plus 3.20% of
13	not over \$7,200	excess over \$3,600
14	Over \$7,200 but	\$166.00 plus 5.50% of
15	not over \$14,400	excess over \$7,200
16	Over \$14,400 but	\$562.00 plus 6.40% of
17	not over \$21,600	excess over \$14,400
18	Over \$21,600 but	\$1,022.00 plus 6.80% of
19	not over \$28,800	excess over \$21,600
20	Over \$28,800 but	\$1,512.00 plus 7.20% of
21	not over \$36,000	excess over \$28,800

1	Over \$36,000 but	\$2,030.00 plus 7.60% of
2	not over \$54,000	excess over \$36,000
3	Over \$54,000 but	\$3,398.00 plus 7.90% of
4	not over \$72,000	excess over \$54,000
5	Over \$72,000	\$4,820.00 plus 8.25% of
6		excess over \$72,000.

7

8 In the case of any taxable year beginning after December

9 31, 2017:

10	If the taxable income is:	The tax shall be:
11	Not over \$3,600	1.40% of taxable income
12	Over \$3,600 but	\$50.00 plus 3.20% of
13	not over \$7,200	excess over \$3,600
14	Over \$7,200 but	\$166.00 plus 5.50% of
15	not over \$14,400	excess over \$7,200
16	Over \$14,400 but	\$562.00 plus 6.40% of
17	not over \$21,600	excess over \$14,400
18	Over \$21,600 but	\$1,022.00 plus 6.80% of
19	not over \$28,800	excess over \$21,600
20	Over \$28,800 but	\$1,512.00 plus 7.20% of
21	not over \$36,000	excess over \$28,800



H.B. NO. 829

1	Over \$36,000 but	\$2,030.00 plus 7.60% of
2	not over \$54,000	excess over \$36,000
3	Over \$54,000 but	\$3,398.00 plus 7.90% of
4	not over \$72,000	excess over \$54,000
5	Over \$72,000 but	\$4,820.00 plus 8.25% of
6	not over \$225,000	excess over \$72,000
7	Over \$225,000 but	\$17,443.00 plus 9.00% of
8	not over \$262,500	excess over \$225,000
9	Over \$262,500 but	\$20,818.00 plus 10.00% of
10	not over \$300,000	excess over \$262,500
11	Over \$300,000	\$24,568.00 plus 11.00% of
12		excess over \$300,000.

13

14 In the case of any taxable year beginning after December
 15 31, 2018:

16	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
17	<u>Not over \$3,600</u>	<u>1.40% of taxable income</u>
18	<u>Over \$3,600 but</u>	<u>\$50.00 plus 3.20% of</u>
19	<u>not over \$7,200</u>	<u>excess over \$3,600</u>
20	<u>Over \$7,200 but</u>	<u>\$166.00 plus 5.50% of</u>
21	<u>not over \$14,400</u>	<u>excess over \$7,200</u>

1	<u>Over \$14,400 but</u>	<u>\$562.00 plus 6.40% of</u>
2	<u>not over \$36,000</u>	<u>excess over \$14,400</u>
3	<u>Over \$36,000 but</u>	<u>\$1,944.00 plus 7.60% of</u>
4	<u>not over \$54,000</u>	<u>excess over \$36,000</u>
5	<u>Over \$54,000 but</u>	<u>\$3,312.00 plus 7.90% of</u>
6	<u>not over \$72,000</u>	<u>excess over \$54,000</u>
7	<u>Over \$72,000 but</u>	<u>\$4,734.00 plus 8.25% of</u>
8	<u>not over \$225,000</u>	<u>excess over \$72,000</u>
9	<u>Over \$225,000 but</u>	<u>\$17,356.00 plus 9.00% of</u>
10	<u>not over \$262,500</u>	<u>excess over \$225,000</u>
11	<u>Over \$262,500 but</u>	<u>\$20,731.00 plus 10.00% of</u>
12	<u>not over \$300,000</u>	<u>excess over \$262,500</u>
13	<u>Over \$300,000</u>	<u>\$24,481.00 plus 11.00% of</u>
14		<u>excess over \$300,000.</u>

15

16 (c) There is hereby imposed on the taxable income of (1)

17 every unmarried individual (other than a surviving spouse, or

18 the head of a household) and (2) on the taxable income of every

19 married individual who does not make a single return jointly

20 with the individual's spouse under section 235-93 a tax

21 determined in accordance with the following table:



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

In the case of any taxable year beginning after December 31, 2001:

If the taxable income is:	The tax shall be:
Not over \$2,000	1.40% of taxable income
Over \$2,000 but not over \$4,000	\$28.00 plus 3.20% of excess over \$2,000
Over \$4,000 but not over \$8,000	\$92.00 plus 5.50% of excess over \$4,000
Over \$8,000 but not over \$12,000	\$312.00 plus 6.40% of excess over \$8,000
Over \$12,000 but not over \$16,000	\$568.00 plus 6.80% of excess over \$12,000
Over \$16,000 but not over \$20,000	\$840.00 plus 7.20% of excess over \$16,000
Over \$20,000 but not over \$30,000	\$1,128.00 plus 7.60% of excess over \$20,000
Over \$30,000 but not over \$40,000	\$1,888.00 plus 7.90% of excess over \$30,000
Over \$40,000	\$2,678.00 plus 8.25% of excess over \$40,000.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

In the case of any taxable year beginning after December 31, 2006:

If the taxable income is:	The tax shall be:
Not over \$2,400	1.40% of taxable income
Over \$2,400 but not over \$4,800	\$34.00 plus 3.20% of excess over \$2,400
Over \$4,800 but not over \$9,600	\$110.00 plus 5.50% of excess over \$4,800
Over \$9,600 but not over \$14,400	\$374.00 plus 6.40% of excess over \$9,600
Over \$14,400 but not over \$19,200	\$682.00 plus 6.80% of excess over \$14,400
Over \$19,200 but not over \$24,000	\$1,008.00 plus 7.20% of excess over \$19,200
Over \$24,000 but not over \$36,000	\$1,354.00 plus 7.60% of excess over \$24,000
Over \$36,000 but not over \$48,000	\$2,266.00 plus 7.90% of excess over \$36,000
Over \$48,000	\$3,214.00 plus 8.25% of excess over \$48,000.



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

In the case of any taxable year beginning after December 31, 2017:

If the taxable income is:	The tax shall be:
Not over \$2,400	1.40% of taxable income
Over \$2,400 but not over \$4,800	\$34.00 plus 3.20% of excess over \$2,400
Over \$4,800 but not over \$9,600	\$110.00 plus 5.50% of excess over \$4,800
Over \$9,600 but not over \$14,400	\$374.00 plus 6.40% of excess over \$9,600
Over \$14,400 but not over \$19,200	\$682.00 plus 6.80% of excess over \$14,400
Over \$19,200 but not over \$24,000	\$1,008.00 plus 7.20% of excess over \$19,200
Over \$24,000 but not over \$36,000	\$1,354.00 plus 7.60% of excess over \$24,000
Over \$36,000 but not over \$48,000	\$2,266.00 plus 7.90% of excess over \$36,000
Over \$48,000 but not over \$150,000	\$3,214.00 plus 8.25% of excess over \$48,000



H.B. NO. 829

1	Over \$150,000 but	\$11,629.00 plus 9.00% of
2	not over \$175,000	excess over \$150,000
3	Over \$175,000 but	\$13,879.00 plus 10.00% of
4	not over \$200,000	excess over \$175,000
5	Over \$200,000	\$16,379.00 plus 11.00% of
6		excess over \$200,000.

7

8 In the case of any taxable year beginning after December

9 31, 2018:

10	<u>If the taxable income is:</u>	<u>The tax shall be:</u>
11	<u>Not over \$2,400</u>	<u>1.40% of taxable income</u>
12	<u>Over \$2,400 but</u>	<u>\$34.00 plus 3.20% of</u>
13	<u>not over \$4,800</u>	<u>excess over \$2,400</u>
14	<u>Over \$4,800 but</u>	<u>\$110.00 plus 5.50% of</u>
15	<u>not over \$9,600</u>	<u>excess over \$4,800</u>
16	<u>Over \$9,600 but</u>	<u>\$374.00 plus 6.40% of</u>
17	<u>not over \$14,400</u>	<u>excess over \$9,600</u>
18	<u>Over \$14,400 but</u>	<u>\$682.00 plus 6.80% of</u>
19	<u>not over \$19,200</u>	<u>excess over \$14,400</u>
20	<u>Over \$19,200 but</u>	<u>\$1,008.00 plus 7.20% of</u>
21	<u>not over \$36,000</u>	<u>excess over \$19,200</u>



H.B. NO. 829

1	<u>Over \$36,000 but</u>	<u>\$2,218.00 plus 7.90% of</u>
2	<u>not over \$48,000</u>	<u>excess over \$36,000</u>
3	<u>Over \$48,000 but</u>	<u>\$3,166.00 plus 8.25% of</u>
4	<u>not over \$150,000</u>	<u>excess over \$48,000</u>
5	<u>Over \$150,000 but</u>	<u>\$11,581.00 plus 9.00% of</u>
6	<u>not over \$175,000</u>	<u>excess over \$150,000</u>
7	<u>Over \$175,000 but</u>	<u>\$13,831.00 plus 10.00% of</u>
8	<u>not over \$200,000</u>	<u>excess over \$175,000</u>
9	<u>Over \$200,000</u>	<u>\$16,331.00 plus 11.00% of</u>
10		<u>excess over \$200,000."</u>

11 SECTION 2. New statutory material is underscored.

12 SECTION 3. This Act, upon its approval, shall apply to
13 taxable years beginning after December 31, 2018.

14

INTRODUCED BY:

Calvin H. Song
[Signature]
[Signature]
[Signature]
[Signature]

JAN 22 2019



H.B. NO. 829

Report Title:

Income Tax Rates; Minimum Wage

Description:

Prevents income taxation at higher rates due to increases in the State's minimum wage.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

