

2016 Tax Data Schedule

	2016 Federal	2016 Hawaii
Standard Deductions		
Single	\$6,300	\$2,200
Married Filing Jointly, Qualifying Widow(er)	12,600	4,400
Married Filing Separately	6,300	2,200
Head of Household	9,300	3,212
Additional for Age 65 and Older or Blind- Married	1,250	
Additional for Age 65 and Older or Blind- Unmarried	1,550	
(per individual for each situation, age or blind)		

Personal or Dependent Exemption* (Social Security Number Required)	4,050	1,144
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Child and Dependent Care Credit

Percentage of Hawaii AGI limits

\$0-25,000	25%
25,001-30,000	24%
30,001-35,000	23%
35,001 - 40,000	22%
40,001-45,000	21%
45,001-50,000	20%
50,001 and over	15%

Hawaii Renter's Credit

Single, Married Filing Separately, Married
Filing Jointly, Head of Household, Qualifying
Widow(er) if Hawaii AGI is below \$30,000**

Self	\$50
Spouse	50
Dependent	50
If Age 65 or Older	50
If Spouse is 65 or Older, Married Filing Jointly, or Non- dependent Married Filing Separately with No Income	50

*Taxpayers may claim (1) an additional exemption for age 65 and older, and (2) a disability exemption of \$7,000 in lieu of the regular personal exemption of \$1,144

** Taxpayers may claim \$50 for each qualified exemption and may claim multiple dependents

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	2016 Federal	2016 Hawaii
Beginning of Itemized Deduction Phaseout Range--		
Based on Hawaii AGI		
Single	\$259,400	\$ 166,800
Married Filing Jointly, Qualifying Widow(er)	311,300	166,800
Married Filing Separately	155,650	83,400
Head of Household	285,350	166,800
Rate Reduced over Federal AGI limits	3%	
Rate Reduced over Hawaii AGI limits		3%

Food /Excise Tax Credit*

If single and Federal AGI

Under \$5,000	\$110
\$5,000 and over but under \$10,000	100
\$10,000 and over but under \$15,000	85
\$15,000 and over but under \$20,000	70
\$20,000 and over but under \$30,000	55
\$30,000 and over	0

If married filing jointly, married filing separately, head of household, or qualifying widow(er), and Federal AGI

Under \$5,000	\$110
\$5,000 and over but under \$10,000	100
\$10,000 and over but under \$15,000	85
\$15,000 and over but under \$20,000	70
\$20,000 and over but under \$30,000	55
\$30,000 and over but under \$40,000	45
\$40,000 and over but under \$50,000	35
\$50,000 and over	0

*Multiply by qualified exemptions. Additional credits may be applicable

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2016 FEDERAL TAX RATE SCHEDULE

Taxable Income is Over	But Not Over	Pay	Percent Increase	Of The Amount Over
Single				
\$0	\$9,275	\$0	10%	\$0
9,275	37,650	927.5	15%	9,275
37,650	91,150	5183.75	25%	37,650
91,150	190,150	18558.75	28%	91,150
190,150	413,350	46278.75	33%	190,150
413,350	415,050	119934.75	35%	413,350
415,050	-----	120529.75	39.60%	415,050
Head of Household				
\$0	\$13,250	\$0	10%	\$0
13,250	50,400	1325	15%	13,250
50,400	130,150	6897.5	25%	50,400
130,150	210,800	26,835	28%	130,150
210,800	413,350	49,417	33%	210,800
413,350	441,000	116,258.50	35%	413,350
441,000	-----	125,936	39.60%	441,000
Married Filing Jointly or Qualifying widow(er)				
\$0	\$18,550	\$0	10%	\$0
18,550	75,300	1,855	15%	18,550
75,300	151,900	10,367.50	25%	75,300
151,900	231,450	29,517.50	28%	151,900
231,450	413,350	51,791.50	33%	231,450
413,350	466,950	111,818.50	35%	413,350
466,950	-----	130,578.50	39.60%	466,950
Married Filing Separately				
\$0	\$9,275	\$0	10%	\$0
9,275	37,650	927.5	15%	9,275
37,650	75,950	5183.75	25%	37,650
75,950	115,725	14,758.75	28%	75,950
115,725	206,675	25,895.75	33%	115,725
206,675	233,475	55,909.25	35%	206,675
233,475	-----	65,289.25	39.60%	233,475

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2016 STATE TAX RATE SCHEDULE

Taxable Income is Over	But Not Over	Pay	Percent Increase	Of The Amount Over
Single, Married Filing Separately				
\$0	\$2,400	\$0	1.40%	\$0
2,400	4,800	34	3.20%	2,400
4,800	9,600	110	5.50%	4,800
9,600	14,400	374	6.40%	9,600
14,400	19,200	682	6.80%	14,400
19,200	24,000	1,008	7.20%	19,200
24,000	36,000	1,354	7.60%	24,000
36,000	48,000	2,266	7.90%	36,000
48,000	-----	3,214	8.25%	48,000
Married Filing Jointly and Qualifying Widow(er)				
\$0	\$4,800	\$0	1.40%	\$0
4,800	9,600	67	3.20%	4,800
9,600	19,200	221	5.50%	9,600
19,200	28,800	749	6.40%	19,200
28,800	38,400	1,363	6.80%	28,800
38,400	48,000	2,016	7.20%	38,400
48,000	72,000	2,707	7.60%	48,000
72,000	96,000	4,531	7.90%	72,000
96,000	-----	6,427	8.25%	96,000
Head of Household				
\$0	\$3,600	\$0	1.40%	\$0
3,600	7,200	50	3.20%	\$3,600
7,200	14,400	166	5.50%	7,200
14,400	21,600	562	6.40%	14,400
21,600	28,800	1,022	6.80%	21,600
28,800	36,000	1,512	7.20%	28,800
36,000	54,000	2,030	7.60%	36,000
54,000	72,000	3,398	7.90%	54,000
72,000	-----	4,820	8.25%	72,000

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