



# Hawai‘i Earned Income Tax Credit

The Hawai‘i Earned Income Tax Credit (EITC) provides income support for low to moderate-income taxpayers.

## Hawai‘i EITC: Calculating Your State Credit Amount



A federal return must first be filed to determine the Federal EITC amount.



The Hawai‘i EITC is 40% of the taxpayer’s Federal EITC amount.

## 2025 Tax Year - Maximum Hawai‘i EITC

| Number of Children or Relatives Claimed | Max Federal EITC Amount | Max Hawai‘i EITC Amount |
|---|-------------------------|-------------------------|
| Zero                                    | \$649                   | \$260                   |
| One                                     | \$4,328                 | \$1,731                 |
| Two                                     | \$7,152                 | \$2,861                 |
| Three or more                           | \$8,046                 | \$3,218                 |

## 2025 Tax Year - Federal EITC Eligibility by Adjusted Gross Income (AGI)

| Number of Children or Relatives Claimed | Max Federal AGI for Filing as Single | Max Federal AGI for Married Filing Jointly |
|---|--------------------------------------|--|
| Zero                                    | \$19,104                             | \$26,214                                   |
| One                                     | \$50,434                             | \$57,554                                   |
| Two                                     | \$57,310                             | \$64,430                                   |
| Three or more                           | \$61,555                             | \$68,675                                   |

## Eligibility Criteria



Earned Income under Federal AGI limits.



Investment Income below \$11,950.

**Important Note:** Limits and rules change annually, visit IRS website to confirm if you qualify before submitting return.



### Examples of What is Considered Earned Income?

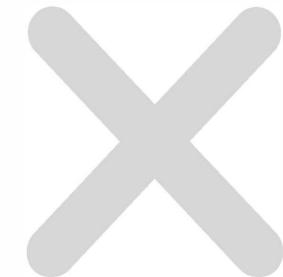
#### Income from:

- Employment
- Self-employment
- Ownership of a business
- Ownership of a farm



### Examples of What is NOT Considered Earned Income?

- Interest and dividends
- Retirement income
- Social Security benefits
- Alimony
- Unemployment benefits



## How to Claim the Hawai'i EITC



To claim this credit, the following must be filed:

1. **Federal income tax return**
2. **Hawai'i income tax return (N-11/N-15)**
3. **With:**

- The same filing status and the same dependents as claimed on Federal return
- EITC Form (N-356)
- Schedule of Tax Credits Form (SCH-CR)



## Hawai'i Resident Eligibility

- Full-Year Hawai'i Residents: **Hawai'i EITC = 40% of Federal EITC**
- Part-Year Hawai'i Residents: **Hawai'i EITC = (40% of Federal EITC) × (Hawai'i AGI ÷ Federal AGI)**

## Deadline to Claim the Hawai'i EITC



The deadline to claim the Hawai'i EITC credit is **12 months** after the close of the taxable year.



**The credit cannot be claimed or amended after the deadline.\***

*\*Exception: If the IRS changes the amount of Federal EITC, Hawai'i EITC must be adjusted accordingly, even if the 12-month deadline has passed. Submit an amended Hawai'i tax return within 90 days of the IRS update.*

For more information,  
visit our website at [tax.hawaii.gov](http://tax.hawaii.gov)



*This flyer is not meant as tax advice, but as an overview of the specific tax law. Consult with your tax professional for advice regarding your situation.*