

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?

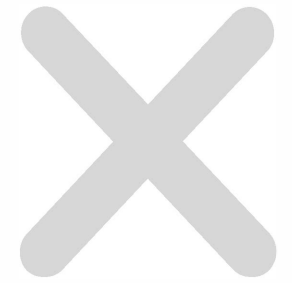
Income from:

- 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**



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.