

# 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.

### 2024 Tax Year - Maximum Hawai'i EITC

Number of Children or Relatives Claimed	Max Federal EITC Amount	Max Hawai'i EITC Amount
Zero	\$632	\$253
One	\$4,213	\$1,685
Two	\$6,960	\$2,784
Three or more	\$7,830	\$3,132

### 2024 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	\$18,591	\$25,511
One	\$49,084	\$56,004
Two	\$55,768	\$62,688
Three or more	\$59,899	\$66,819

### Eligibility Criteria



Earned Income under Federal AGI limits.



Investment Income below \$11,600.

**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?**

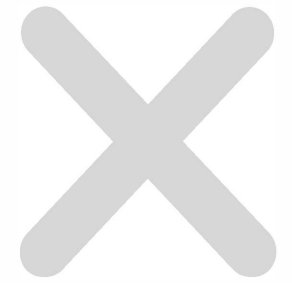
**Examples of What is NOT Considered Earned Income?**

**Income from:**

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



- 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](https://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.***