



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



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.