

STATE OF HAWAII DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS WAGE STANDARDS DIVISION

NOTICE TO EMPLOYEES

TIP CREDIT UNDER THE HAWAII WAGE AND HOUR LAW

Under Section 387-2, Hawaii Revised Statutes (HRS), Wage and Hour Law, and Chapter 12-20, Hawaii Administrative Rules, employers are required to pay employees not less than:

\$7.25 per hour ending December 31, 2014; **\$8.50** per hour beginning January 1, 2016;

\$7.75 per hour beginning January 1, 2015; **\$9.25** per hour beginning January 1, 2017; and

\$10.10 per hour beginning January 1, 2018

Section 387-2, HRS, also provides that an employer may pay tipped employees less than the applicable minimum wage if the tipped employee customarily and regularly receives more than \$20 a month in tips and the combined amount of wages and tips is more than the applicable minimum wage as shown in the table below.

Combined Wage + Tips Must Equal at Least \$ per Hour	Maximum Allowed Tip Credit Towards Minimum Wage	Adjusted Minimum Wage Less Tip Credit	Effective
\$7.25 + \$0.50 tips = \$7.75 per hour	25 cents	\$7.00	Through December 31, 2014
\$7.75 + \$7.00 tips = \$14.75 per hour	50 cents	\$7.25	January 1, 2015 to December 31, 2015
\$8.50 + \$7.00 tips = \$15.50 per hour	75 cents	\$7.75	January 1, 2016 to December 31, 2016
\$9.25 + \$7.00 tips = \$16.25 per hour	75 cents	\$8.50	January 1, 2017 to December 31, 2017
\$10.10 + \$7.00 tips = \$17.10 per hour	75 cents	\$9.35	January 1, 2018

See illustration below on how tip credit is applied

Situation: Applicable minimum wage of \$ 7.75 per hour

- Employee receives more than \$ 20 per month in tips, allowing tip credit to be used
- Employee worked 30 hours per week and received \$ 234.00 in tips for the week
- Employer pays tipped employee \$ 7.25 per hour (\$ 7.75 minimum wage less \$ 0.50 tip credit)

The combined amount the employee receives from the employer and in tips must be at least \$7.00 more than the applicable minimum wage. Therefore, for an employer to take the maximum tip credit of 50 cents per hour, the employee must average at least \$7.50 per hour in tips, calculated as follows:

Applicable minimum wage	\$ 7.75 per hour	Minimum wage + \$7.00	\$14.75 per hour
Plus \$7.00	7.00 per hour	Hourly wage using tip credit	7.25 per hour
Total	\$14.75 per hour	Tips	\$ 7.50 per hour

Employee's tips for the week \$234.00
Divided by hours worked in the week 30.00 Hours
Average tips per hour \$7.80

Because the employee averages at least \$7.50 per hour in tips and the combined amount of wages and tips is at least \$14.75 per hour, the employer may take the maximum tip credit of 50 cents per hour and pay the tipped employee \$7.25 per hour (\$7.75 - .50 = \$7.25). If the employee averages less than \$7.50 per hour in tips, the employer may take a smaller amount in tip credit than the full 50 cents allowed.

Effective January 1, 2015 the tip credit increases and the combined amount in wages and tips that an employee receives also increases. See the accompanying exhibits 1 to 5 for easy calculation of the tip credits that can be used.

Exhibit 1

Minimum Wage Calculation Table [When Using Tip Credit]

Hawaii Minimum Wage: \$7.25 per hour Effective: January 1, 2007 to December 31, 2014

Tip Credit = \$0.01 to maximum \$0.25

The Allowable Tip Credit is:	If The Employee Receives Tips Per Hour That Equals:	Then The Employer May Pay an Adjusted Minimum Wage of:	Total Wages and Tips Must Equal \$7.75 or Higher (\$7.25 wage + \$0.50 tips)
\$0.25	\$0.75	\$7.00	\$7.75
\$0.24	\$0.74	\$7.01	\$7.75
\$0.23	\$0.73	\$7.02	\$7.75
\$0.22	\$0.72	\$7.03	\$7.75
\$0.21	\$0.71	\$7.04	\$7.75
\$0.20	\$0.70	\$7.05	\$7.75
\$0.19	\$0.69	\$7.06	\$7.75
\$0.18	\$0.68	\$7.07	\$7.75
\$0.17	\$0.67	\$7.08	\$7.75
\$0.16	\$0.66	\$7.09	\$7.75
\$0.15	\$0.65	\$7.10	\$7.75
\$0.14	\$0.64	\$7.11	\$7.75
\$0.13	\$0.63	\$7.12	\$7.75
\$0.12	\$0.62	\$7.13	\$7.75
\$0.11	\$0.61	\$7.14	\$7.75
\$0.10	\$0.60	\$7.15	\$7.75
\$0.09	\$0.59	\$7.16	\$7.75
\$0.08	\$0.58	\$7.17	\$7.75
\$0.07	\$0.57	\$7.18	\$7.75
\$0.06	\$0.56	\$7.19	\$7.75
\$0.05	\$0.55	\$7.20	\$7.75
\$0.04	\$0.54	\$7.21	\$7.75
\$0.03	\$0.53	\$7.22	\$7.75
\$0.02	\$0.52	\$7.23	\$7.75
\$0.01	\$0.51	\$7.24	\$7.75
\$0.00	\$0.50	\$7.25	\$7.75

¹ Section 387-2, Hawaii Revised Statutes

Guidelines: Tip Credit calculation at Minimum Wage \$7.25 per hour

Exhibit 2

GUIDELINES Minimum Wage Calculation Table [When Using Tip Credit]

Hawaii Minimum Wage: \$7.75 per hour Tip Credit = \$0.01 to maximum \$0.50

Effective: January 1, 2015 to December 31, 2015

The Allowable Tip Credit is:	If The Employee Receives Tips Per Hour That Equals:	Then The Employer May Pay an Adjusted Minimum Wage of:	Total Wages and Tips Must Equal \$14.75 or Higher (\$7.75 wage + \$7.00 tips) 1
\$0.50	\$7.50	\$7.25	\$14.75
\$0.49	\$7.49	\$7.26	\$14.75
\$0.48	\$7.48	\$7.27	\$14.75
\$0.47	\$7.47	\$7.28	\$14.75
\$0.46	\$7.46	\$7.29	\$14.75
\$0.45	\$7.45	\$7.30	\$14.75
\$0.44	\$7.44	\$7.31	\$14.75
\$0.43	\$7.43	\$7.32	\$14.75
\$0.42	\$7.42	\$7.33	\$14.75
\$0.41	\$7.41	\$7.34	\$14.75
\$0.40	\$7.40	\$7.35	\$14.75
\$0.39	\$7.39	\$7.36	\$14.75
\$0.38	\$7.38	\$7.37	\$14.75
\$0.37	\$7.37	\$7.38	\$14.75
\$0.36	\$7.36	\$7.39	\$14.75
\$0.35	\$7.35	\$7.40	\$14.75
\$0.34	\$7.34	\$7.41	\$14.75
\$0.33	\$7.33	\$7.42	\$14.75
\$0.32	\$7.32	\$7.43	\$14.75
\$0.31	\$7.31	\$7.44	\$14.75
\$0.30	\$7.30	\$7.45	\$14.75
\$0.29	\$7.29	\$7.46	\$14.75
\$0.28	\$7.28	\$7.47	\$14.75
\$0.27	\$7.27	\$7.48	\$14.75
\$0.26	\$7.26	\$7.49	\$14.75
\$0.25	\$7.25	\$7.50	\$14.75

The Allowable Tip Credit is:	If The Employee Receives Tips Per Hour That Equals:	Then The Employer May Pay an Adjusted Minimum Wage of:	Total Wages and Tips Must Equal \$14.75 or Higher (\$7.75 wage + \$7.00 tips) 1
\$0.24	\$7.24	\$7.51	\$14.75
\$0.23	\$7.23	\$7.52	\$14.75
\$0.22	\$7.22	\$7.53	\$14.75
\$0.21	\$7.21	\$7.54	\$14.75
\$0.20	\$7.20	\$7.55	\$14.75
\$0.19	\$7.19	\$7.56	\$14.75
\$0.18	\$7.18	\$7.57	\$14.75
\$0.17	\$7.17	\$7.58	\$14.75
\$0.16	\$7.16	\$7.59	\$14.75
\$0.15	\$7.15	\$7.60	\$14.75
\$0.14	\$7.14	\$7.61	\$14.75
\$0.13	\$7.13	\$7.62	\$14.75
\$0.12	\$7.12	\$7.63	\$14.75
\$0.11	\$7.11	\$7.64	\$14.75
\$0.10	\$7.10	\$7.65	\$14.75
\$0.09	\$7.09	\$7.66	\$14.75
\$0.08	\$7.08	\$7.67	\$14.75
\$0.07	\$7.07	\$7.68	\$14.75
\$0.06	\$7.06	\$7.69	\$14.75
\$0.05	\$7.05	\$7.70	\$14.75
\$0.04	\$7.04	\$7.71	\$14.75
\$0.03	\$7.03	\$7.72	\$14.75
\$0.02	\$7.02	\$7.73	\$14.75
\$0.01	\$7.01	\$7.74	\$14.75
\$0.00	\$7.00	\$7.75	\$14.75

Guidelines: Tip Credit calculation at Minimum Wage \$7.75 per hour

¹ Section 387-2, Hawaii Revised Statutes

Exhibit 3

GUIDELINES Minimum Wage Calculation Table [When Using Tip Credit]

Hawaii Minimum Wage: **\$8.50** per hour Tip Credit = \$0.01 to maximum \$0.75

The Allowable Tip Credit is: Figure 1				
\$0.74	Allowable Tip Credit	Employee Receives Tips Per Hour That	Employer May Pay an Adjusted Minimum Wage	and Tips Must Equal \$15.50 or Higher (\$8.50 wage +
\$0.73	\$0.75	\$7.75	\$7.75	\$15.50
\$0.72 \$7.72 \$7.78 \$15.50 \$0.71 \$7.71 \$7.79 \$15.50 \$0.70 \$7.70 \$7.80 \$15.50 \$0.69 \$7.69 \$7.81 \$15.50 \$0.68 \$7.68 \$7.82 \$15.50 \$0.66 \$7.67 \$7.83 \$15.50 \$0.66 \$7.66 \$7.84 \$15.50 \$0.65 \$7.65 \$7.85 \$15.50 \$0.63 \$7.63 \$7.87 \$15.50 \$0.62 \$7.62 \$7.88 \$15.50 \$0.60 \$7.60 \$7.90 \$15.50 \$0.59 \$7.59 \$7.91 \$15.50 \$0.55 \$7.55 \$7.55 \$7.95 \$15.50 \$0.50 \$0.54 \$7.54 \$7.96 \$15.50 \$0.50 \$7.50 \$0.50 \$7.50 \$15.50 \$0.50 \$7.50 \$0.50 \$7.50 \$15.50 \$0.50 \$7.50 \$15.50 \$0.51 \$7.51 \$7.99 \$15.50 \$0.50 \$7.50 \$15.50 \$0.50 \$7.50 \$15.50 \$0.51 \$7.51 \$7.99 \$15.50 \$0.52 \$7.52 \$7.50 \$0.53 \$7.50 \$15.50 \$0.54 \$7.54 \$7.96 \$15.50 \$0.55 \$7.55 \$7.55 \$7.97 \$15.50 \$0.50 \$7.50 \$8.00 \$15.50 \$0.51 \$7.51 \$7.99 \$15.50 \$0.54 \$7.54 \$7.99 \$15.50 \$0.55 \$7.55 \$7.55 \$7.99 \$15.50 \$0.50 \$7.50 \$8.00 \$15.50 \$0.50 \$7.50 \$8.00 \$15.50 \$0.40 \$7.40 \$8.00 \$15.50 \$0.44 \$7.44 \$8.00 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.44 \$7.44 \$8.06 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.74	\$7.74	\$7.76	\$15.50
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\$0.63	\$0.65	\$7.65	\$7.85	\$15.50
\$0.62 \$7.62 \$7.88 \$15.50 \$0.61 \$7.61 \$7.89 \$15.50 \$0.60 \$7.60 \$7.90 \$15.50 \$0.59 \$7.59 \$7.91 \$15.50 \$0.58 \$7.58 \$7.92 \$15.50 \$0.57 \$7.57 \$7.93 \$15.50 \$0.57 \$7.56 \$7.94 \$15.50 \$0.56 \$7.56 \$7.94 \$15.50 \$0.55 \$7.55 \$7.95 \$15.50 \$0.54 \$7.54 \$7.96 \$15.50 \$0.53 \$7.53 \$7.97 \$15.50 \$0.52 \$7.52 \$7.98 \$15.50 \$0.51 \$7.51 \$7.99 \$15.50 \$0.50 \$7.50 \$8.00 \$15.50 \$0.49 \$7.49 \$8.01 \$15.50 \$0.49 \$7.49 \$8.01 \$15.50 \$0.48 \$7.48 \$8.02 \$15.50 \$0.47 \$7.47 \$8.03 \$15.50 \$0.45 </td <td>\$0.64</td> <td>\$7.64</td> <td>\$7.86</td> <td>\$15.50</td>	\$0.64	\$7.64	\$7.86	\$15.50
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\$0.60 \$7.60 \$7.90 \$15.50 \$0.59 \$7.59 \$7.91 \$15.50 \$0.58 \$7.58 \$7.92 \$15.50 \$0.57 \$7.57 \$7.93 \$15.50 \$0.56 \$7.56 \$7.94 \$15.50 \$0.55 \$7.55 \$7.95 \$15.50 \$0.54 \$7.54 \$7.96 \$15.50 \$0.53 \$7.53 \$7.97 \$15.50 \$0.52 \$7.52 \$7.98 \$15.50 \$0.51 \$7.51 \$7.99 \$15.50 \$0.50 \$7.50 \$8.00 \$15.50 \$0.49 \$7.49 \$8.01 \$15.50 \$0.48 \$7.48 \$8.02 \$15.50 \$0.47 \$7.47 \$8.03 \$15.50 \$0.46 \$7.46 \$8.04 \$15.50 \$0.43 \$7.43 \$8.05 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.62	\$7.62	\$7.88	\$15.50
\$0.59 \$7.59 \$7.91 \$15.50 \$0.58 \$7.58 \$7.92 \$15.50 \$0.57 \$7.57 \$7.93 \$15.50 \$0.56 \$7.56 \$7.94 \$15.50 \$0.55 \$7.55 \$7.95 \$15.50 \$0.54 \$7.54 \$7.96 \$15.50 \$0.53 \$7.53 \$7.97 \$15.50 \$0.52 \$7.52 \$7.98 \$15.50 \$0.51 \$7.51 \$7.99 \$15.50 \$0.50 \$7.50 \$8.00 \$15.50 \$0.49 \$7.49 \$8.01 \$15.50 \$0.48 \$7.48 \$8.02 \$15.50 \$0.47 \$7.47 \$8.03 \$15.50 \$0.46 \$7.46 \$8.04 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.61	\$7.61	\$7.89	\$15.50
\$0.58 \$7.58 \$7.92 \$15.50 \$0.57 \$7.57 \$7.93 \$15.50 \$0.56 \$7.56 \$7.94 \$15.50 \$0.55 \$7.55 \$7.95 \$15.50 \$0.54 \$7.54 \$7.96 \$15.50 \$0.53 \$7.53 \$7.97 \$15.50 \$0.52 \$7.52 \$7.98 \$15.50 \$0.51 \$7.51 \$7.99 \$15.50 \$0.50 \$7.50 \$8.00 \$15.50 \$0.49 \$7.49 \$8.01 \$15.50 \$0.48 \$7.48 \$8.02 \$15.50 \$0.47 \$7.47 \$8.03 \$15.50 \$0.46 \$7.46 \$8.04 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.44 \$7.44 \$8.06 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.60	\$7.60	\$7.90	\$15.50
\$0.57 \$7.57 \$7.93 \$15.50 \$0.56 \$7.56 \$7.94 \$15.50 \$0.55 \$7.55 \$7.95 \$15.50 \$0.54 \$7.54 \$7.96 \$15.50 \$0.53 \$7.53 \$7.97 \$15.50 \$0.52 \$7.52 \$7.98 \$15.50 \$0.51 \$7.51 \$7.99 \$15.50 \$0.50 \$7.50 \$8.00 \$15.50 \$0.49 \$7.49 \$8.01 \$15.50 \$0.48 \$7.48 \$8.02 \$15.50 \$0.47 \$7.47 \$8.03 \$15.50 \$0.46 \$7.46 \$8.04 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.44 \$7.44 \$8.06 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.59	\$7.59	\$7.91	\$15.50
\$0.56 \$7.56 \$7.94 \$15.50 \$0.55 \$7.55 \$7.95 \$15.50 \$0.54 \$7.54 \$7.96 \$15.50 \$0.53 \$7.53 \$7.97 \$15.50 \$0.52 \$7.52 \$7.98 \$15.50 \$0.51 \$7.51 \$7.99 \$15.50 \$0.50 \$7.50 \$8.00 \$15.50 \$0.49 \$7.49 \$8.01 \$15.50 \$0.48 \$7.48 \$8.02 \$15.50 \$0.47 \$7.47 \$8.03 \$15.50 \$0.46 \$7.46 \$8.04 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.44 \$7.44 \$8.06 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.58	\$7.58	\$7.92	\$15.50
\$0.55 \$7.55 \$7.95 \$15.50 \$0.54 \$7.54 \$7.96 \$15.50 \$0.53 \$7.53 \$7.97 \$15.50 \$0.52 \$7.52 \$7.98 \$15.50 \$0.51 \$7.51 \$7.99 \$15.50 \$0.50 \$7.50 \$8.00 \$15.50 \$0.49 \$7.49 \$8.01 \$15.50 \$0.48 \$7.48 \$8.02 \$15.50 \$0.47 \$7.47 \$8.03 \$15.50 \$0.46 \$7.46 \$8.04 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.44 \$7.44 \$8.06 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.57	\$7.57	\$7.93	\$15.50
\$0.54 \$7.54 \$7.96 \$15.50 \$0.53 \$7.53 \$7.97 \$15.50 \$0.52 \$7.52 \$7.98 \$15.50 \$0.51 \$7.51 \$7.99 \$15.50 \$0.50 \$7.50 \$8.00 \$15.50 \$0.49 \$7.49 \$8.01 \$15.50 \$0.48 \$7.48 \$8.02 \$15.50 \$0.47 \$7.47 \$8.03 \$15.50 \$0.46 \$7.46 \$8.04 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.44 \$7.44 \$8.06 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.56	\$7.56	\$7.94	\$15.50
\$0.53 \$7.53 \$7.97 \$15.50 \$0.52 \$7.52 \$7.98 \$15.50 \$0.51 \$7.51 \$7.99 \$15.50 \$0.50 \$7.50 \$8.00 \$15.50 \$0.49 \$7.49 \$8.01 \$15.50 \$0.48 \$7.48 \$8.02 \$15.50 \$0.47 \$7.47 \$8.03 \$15.50 \$0.46 \$7.46 \$8.04 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.44 \$7.44 \$8.06 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.55	\$7.55	\$7.95	\$15.50
\$0.52 \$7.52 \$7.98 \$15.50 \$0.51 \$7.51 \$7.99 \$15.50 \$0.50 \$7.50 \$8.00 \$15.50 \$0.49 \$7.49 \$8.01 \$15.50 \$0.48 \$7.48 \$8.02 \$15.50 \$0.47 \$7.47 \$8.03 \$15.50 \$0.46 \$7.46 \$8.04 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.44 \$7.44 \$8.06 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.54	\$7.54	\$7.96	\$15.50
\$0.51 \$7.51 \$7.99 \$15.50 \$0.50 \$7.50 \$8.00 \$15.50 \$0.49 \$7.49 \$8.01 \$15.50 \$0.48 \$7.48 \$8.02 \$15.50 \$0.47 \$7.47 \$8.03 \$15.50 \$0.46 \$7.46 \$8.04 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.44 \$7.44 \$8.06 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.53	\$7.53	\$7.97	\$15.50
\$0.50 \$7.50 \$8.00 \$15.50 \$0.49 \$7.49 \$8.01 \$15.50 \$0.48 \$7.48 \$8.02 \$15.50 \$0.47 \$7.47 \$8.03 \$15.50 \$0.46 \$7.46 \$8.04 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.44 \$7.44 \$8.06 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.52	\$7.52	\$7.98	\$15.50
\$0.49 \$7.49 \$8.01 \$15.50 \$0.48 \$7.48 \$8.02 \$15.50 \$0.47 \$7.47 \$8.03 \$15.50 \$0.46 \$7.46 \$8.04 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.44 \$7.44 \$8.06 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.51	\$7.51	\$7.99	\$15.50
\$0.48 \$7.48 \$8.02 \$15.50 \$0.47 \$7.47 \$8.03 \$15.50 \$0.46 \$7.46 \$8.04 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.44 \$7.44 \$8.06 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.50	\$7.50	\$8.00	\$15.50
\$0.47 \$7.47 \$8.03 \$15.50 \$0.46 \$7.46 \$8.04 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.44 \$7.44 \$8.06 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.49	\$7.49	\$8.01	\$15.50
\$0.46 \$7.46 \$8.04 \$15.50 \$0.45 \$7.45 \$8.05 \$15.50 \$0.44 \$7.44 \$8.06 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.48	\$7.48	\$8.02	
\$0.45 \$7.45 \$8.05 \$15.50 \$0.44 \$7.44 \$8.06 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	•	·		
\$0.44 \$7.44 \$8.06 \$15.50 \$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.46	\$7.46	\$8.04	\$15.50
\$0.43 \$7.43 \$8.07 \$15.50 \$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.45	\$7.45	\$8.05	\$15.50
\$0.42 \$7.42 \$8.08 \$15.50 \$0.41 \$7.41 \$8.09 \$15.50	\$0.44	\$7.44	\$8.06	\$15.50
\$0.41 \$7.41 \$8.09 \$15.50	\$0.43	\$7.43	\$8.07	\$15.50
	\$0.42	\$7.42	\$8.08	\$15.50
\$0.40 \$7.40 \$8.10 \$15.50	\$0.41	\$7.41	\$8.09	\$15.50
Ψ Ψ	\$0.40	\$7.40	\$8.10	\$15.50

The Allowable Tip Credit is:	If The Employee Receives Tips Per Hour That Equals:	Then The Employer May Pay an Adjusted Minimum Wage of:	Total Wages and Tips Must Equal \$15.50 or Higher (\$8.50 wage +
	•		\$7.00 tips) 1
\$0.37	\$7.37	\$8.13	\$15.50
\$0.36	\$7.36	\$8.14	\$15.50
\$0.35	\$7.35	\$8.15	\$15.50
\$0.34	\$7.34	\$8.16	\$15.50
\$0.33	\$7.33	\$8.17	\$15.50
\$0.32	\$7.32	\$8.18	\$15.50
\$0.31	\$7.31	\$8.19	\$15.50
\$0.30	\$7.30	\$8.20	\$15.50
\$0.29	\$7.29	\$8.21	\$15.50
\$0.28	\$7.28	\$8.22	\$15.50
\$0.27	\$7.27	\$8.23	\$15.50
\$0.26	\$7.26	\$8.24	\$15.50
\$0.25	\$7.25	\$8.25	\$15.50
\$0.24	\$7.24	\$8.26	\$15.50
\$0.23	\$7.23	\$8.27	\$15.50
\$0.22	\$7.22	\$8.28	\$15.50
\$0.21	\$7.21	\$8.29	\$15.50
\$0.20	\$7.20	\$8.30	\$15.50
\$0.19	\$7.19	\$8.31	\$15.50
\$0.18	\$7.18	\$8.32	\$15.50
\$0.17	\$7.17	\$8.33	\$15.50
\$0.16	\$7.16	\$8.34	\$15.50
\$0.15	\$7.15	\$8.35	\$15.50
\$0.14	\$7.14	\$8.36	\$15.50
\$0.13	\$7.13	\$8.37	\$15.50
\$0.12	\$7.12	\$8.38	\$15.50
\$0.11	\$7.11	\$8.39	\$15.50
\$0.10	\$7.10	\$8.40	\$15.50
\$0.09	\$7.09	\$8.41	\$15.50
\$0.08	\$7.08	\$8.42	\$15.50
\$0.07	\$7.07	\$8.43	\$15.50
\$0.06	\$7.06	\$8.44	\$15.50
\$0.05	\$7.05	\$8.45	\$15.50
\$0.04	\$7.04	\$8.46	\$15.50
\$0.03	\$7.03	\$8.47	\$15.50
\$0.02	\$7.02	\$8.48	\$15.50
\$0.01	\$7.01	\$8.49	\$15.50
\$0.00	\$7.00	\$8.50	\$15.50

Effective: January 1, 2016 to December 31, 2016

\$7.39

\$7.38

\$0.39

\$0.38

Guidelines: Tip Credit calculation at Minimum Wage \$8.50 per hour

\$8.11

\$8.12

\$15.50

\$15.50

¹ Section 387-2, Hawaii Revised Statutes

Exhibit 4

GUIDELINES Minimum Wage Calculation Table [When Using Tip Credit]

Hawaii Minimum Wage: **\$9.25** per hour Tip Credit = \$0.01 to maximum \$0.75

Effective: January 1, 2017 to December 31, 2017

The Allowable Tip Credit is:	If The Employee Receives Tips Per Hour That Equals:	Then The Employer May Pay an Adjusted Minimum Wage of:	Total Wages and Tips Must Equal \$16.25 or Higher (\$9.25 wage + \$7.00 tips) 1
\$0.75	\$7.75	\$8.50	\$16.25
\$0.73	\$7.74	\$8.51	\$16.25
\$0.74	\$7.73	\$8.52	\$16.25
\$0.73	\$7.72	\$8.53	\$16.25
\$0.72	\$7.71	\$8.54	\$16.25
\$0.71	\$7.70	\$8.55	\$16.25
\$0.70	\$7.69	\$8.56	\$16.25
\$0.68	\$7.68	\$8.57	\$16.25
\$0.67	\$7.67	\$8.58	\$16.25
\$0.66	\$7.66	\$8.59	\$16.25
	·		
\$0.65 \$0.64	\$7.65 \$7.64	\$8.60 \$8.61	\$16.25 \$16.25
\$0.63	\$7.63	\$8.62	\$16.25
\$0.62	\$7.62	\$8.63	\$16.25
\$0.61	\$7.61	\$8.64	\$16.25
\$0.60	\$7.60	\$8.65	\$16.25
\$0.59	\$7.59	\$8.66	\$16.25
\$0.58	\$7.58	\$8.67	\$16.25
\$0.57	\$7.57	\$8.68	\$16.25
\$0.56	\$7.56	\$8.69	\$16.25
\$0.55	\$7.55	\$8.70	\$16.25
\$0.54	\$7.54	\$8.71	\$16.25
\$0.53	\$7.53	\$8.72	\$16.25
\$0.52	\$7.52	\$8.73	\$16.25
\$0.51	\$7.51	\$8.74	\$16.25
\$0.50	\$7.50	\$8.75	\$16.25
\$0.49	\$7.49	\$8.76	\$16.25
\$0.48	\$7.48	\$8.77	\$16.25
\$0.47	\$7.47	\$8.78	\$16.25
\$0.46	\$7.46	\$8.79	\$16.25
\$0.45	\$7.45	\$8.80	\$16.25
\$0.44	\$7.44	\$8.81	\$16.25
\$0.43	\$7.43	\$8.82	\$16.25
\$0.42	\$7.42	\$8.83	\$16.25
\$0.41	\$7.41	\$8.84	\$16.25
\$0.40	\$7.40	\$8.85	\$16.25
\$0.39	\$7.39	\$8.86	\$16.25
\$0.38	\$7.38	\$8.87	\$16.25

TOTAL COLUMN TO THE COLUMN TO	If The	Then The	Total Wages
The	Employee	Employer May	and Tips Must
Allowable	Receives Tips	Pay an Adjusted	Equal \$16.25
Tip Credit	Per Hour That	Minimum Wage	or Higher
is:	Equals:	of:	(\$9.25 wage +
	•		\$7.00 tips) ¹
\$0.37	\$7.37	\$8.88	\$16.25
\$0.36	\$7.36	\$8.89	\$16.25
\$0.35	\$7.35	\$8.90	\$16.25
\$0.34	\$7.34	\$8.91	\$16.25
\$0.33	\$7.33	\$8.92	\$16.25
\$0.32	\$7.32	\$8.93	\$16.25
\$0.31	\$7.31	\$8.94	\$16.25
\$0.30	\$7.30	\$8.95	\$16.25
\$0.29	\$7.29	\$8.96	\$16.25
\$0.28	\$7.28	\$8.97	\$16.25
\$0.27	\$7.27	\$8.98	\$16.25
\$0.26	\$7.26	\$8.99	\$16.25
\$0.25	\$7.25	\$9.00	\$16.25
\$0.24	\$7.24	\$9.01	\$16.25
\$0.23	\$7.23	\$9.02	\$16.25
\$0.22	\$7.22	\$9.03	\$16.25
\$0.21	\$7.21	\$9.04	\$16.25
\$0.20	\$7.20	\$9.05	\$16.25
\$0.19	\$7.19	\$9.06	\$16.25
\$0.18	\$7.18	\$9.07	\$16.25
\$0.17	\$7.17	\$9.08	\$16.25
\$0.16	\$7.16	\$9.09	\$16.25
\$0.15	\$7.15	\$9.10	\$16.25
\$0.14	\$7.14	\$9.11	\$16.25
\$0.13	\$7.13	\$9.12	\$16.25
\$0.12	\$7.12	\$9.13	\$16.25
\$0.11	\$7.11	\$9.14	\$16.25
\$0.10	\$7.10	\$9.15	\$16.25
\$0.09	\$7.09	\$9.16	\$16.25
\$0.08	\$7.08	\$9.17	\$16.25
\$0.07	\$7.07	\$9.18	\$16.25
\$0.06	\$7.06	\$9.19	\$16.25
\$0.05	\$7.05	\$9.20	\$16.25
\$0.04	\$7.04	\$9.21	\$16.25
\$0.03	\$7.03	\$9.22	\$16.25
\$0.02	\$7.02	\$9.23	\$16.25
\$0.01	\$7.01	\$9.24	\$16.25
\$0.00	\$7.00	\$9.25	\$16.25
ψυ.υυ	Ψ7.00	Ψ2.23	Ψ10.23

Guidelines: Tip Credit calculation at Minimum Wage \$9.25 per hour

¹ Section 387-2, Hawaii Revised Statutes

Exhibit 5

GUIDELINES Minimum Wage Calculation Table [When Using Tip Credit]

Hawaii Minimum Wage: **\$10.10** per hour Tip Credit = \$0.01 to maximum \$0.75

Effective: January 1, 2018 to December 31, 2018

Г	1	I	ı
The Allowable Tip Credit is:	If The Employee Receives Tips Per Hour That Equals:	Then The Employer May Pay an Adjusted Minimum Wage of:	Total Wages and Tips Must Equal \$17.10 or Higher (\$10.10 wage + \$7.00 tips) ¹
\$0.75	\$7.75	\$9.35	\$17.10
\$0.74	\$7.74	\$9.36	\$17.10
\$0.73	\$7.73	\$9.37	\$17.10
\$0.72	\$7.72	\$9.38	\$17.10
\$0.71	\$7.71	\$9.39	\$17.10
\$0.70	\$7.70	\$9.40	\$17.10
\$0.69	\$7.69	\$9.41	\$17.10
\$0.68	\$7.68	\$9.42	\$17.10
\$0.67	\$7.67	\$9.43	\$17.10
\$0.66	\$7.66	\$9.44	\$17.10
\$0.65	\$7.65	\$9.45	\$17.10
\$0.64	\$7.64	\$9.46	\$17.10
\$0.63	\$7.63	\$9.47	\$17.10
\$0.62	\$7.62	\$9.48	\$17.10
\$0.61	\$7.61	\$9.49	\$17.10
\$0.60	\$7.60	\$9.50	\$17.10
\$0.59	\$7.59	\$9.51	\$17.10
\$0.58	\$7.58	\$9.52	\$17.10
\$0.57	\$7.57	\$9.53	\$17.10
\$0.56	\$7.56	\$9.54	\$17.10
\$0.55	\$7.55	\$9.55	\$17.10
\$0.54	\$7.54	\$9.56	\$17.10
\$0.53	\$7.53	\$9.57	\$17.10
\$0.52	\$7.52	\$9.58	\$17.10
\$0.51	\$7.51	\$9.59	\$17.10
\$0.50	\$7.50	\$9.60	\$17.10
\$0.49	\$7.49	\$9.61	\$17.10
\$0.48	\$7.48	\$9.62	\$17.10
\$0.47	\$7.47	\$9.63	\$17.10
\$0.46	\$7.46	\$9.64	\$17.10
\$0.45	\$7.45	\$9.65	\$17.10
\$0.44	\$7.44	\$9.66	\$17.10
\$0.43	\$7.43	\$9.67	\$17.10
\$0.42	\$7.42	\$9.68	\$17.10
\$0.41	\$7.41	\$9.69	\$17.10
\$0.40	\$7.40	\$9.70	\$17.10
\$0.39	\$7.39	\$9.71	\$17.10
\$0.38	\$7.38	\$9.72	\$17.10

The Allowable Tip Credit is:	If The Employee Receives Tips Per Hour That Equals:	Then The Employer May Pay an Adjusted Minimum Wage of:	Total Wages and Tips Must Equal \$17.10 or Higher (\$10.10 wage + \$7.00 tips) ¹
\$0.37	\$7.37	\$9.73	\$17.10
\$0.36	\$7.36	\$9.74	\$17.10
\$0.35	\$7.35	\$9.75	\$17.10
\$0.34	\$7.34	\$9.76	\$17.10
\$0.33	\$7.33	\$9.77	\$17.10
\$0.32	\$7.32	\$9.78	\$17.10
\$0.31	\$7.31	\$9.79	\$17.10
\$0.30	\$7.30	\$9.80	\$17.10
\$0.29	\$7.29	\$9.81	\$17.10
\$0.28	\$7.28	\$9.82	\$17.10
\$0.27	\$7.27	\$9.83	\$17.10
\$0.26	\$7.26	\$9.84	\$17.10
\$0.25	\$7.25	\$9.85	\$17.10
\$0.24	\$7.24	\$9.86	\$17.10
\$0.23	\$7.23	\$9.87	\$17.10
\$0.22	\$7.22	\$9.88	\$17.10
\$0.21	\$7.21	\$9.89	\$17.10
\$0.20	\$7.20	\$9.90	\$17.10
\$0.19	\$7.19	\$9.91	\$17.10
\$0.18	\$7.18	\$9.92	\$17.10
\$0.17	\$7.17	\$9.93	\$17.10
\$0.16	\$7.16	\$9.94	\$17.10
\$0.15	\$7.15	\$9.95	\$17.10
\$0.14	\$7.14	\$9.96	\$17.10
\$0.13	\$7.13	\$9.97	\$17.10
\$0.12	\$7.12	\$9.98	\$17.10
\$0.11	\$7.11	\$9.99	\$17.10
\$0.10	\$7.10	\$10.00	\$17.10
\$0.09	\$7.09	\$10.01	\$17.10
\$0.08	\$7.08	\$10.02	\$17.10
\$0.07	\$7.07	\$10.03	\$17.10
\$0.06	\$7.06	\$10.04	\$17.10
\$0.05	\$7.05	\$10.05	\$17.10
\$0.04	\$7.04	\$10.06	\$17.10
\$0.03	\$7.03	\$10.07	\$17.10
\$0.02	\$7.02	\$10.08	\$17.10
\$0.01	\$7.01	\$10.09	\$17.10
\$0.00	\$7.00	\$10.10	\$17.10

Guidelines: Tip Credit calculation at Minimum Wage \$10.10 per hour

¹ Section 387-2, Hawaii Revised Statutes