



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:

**\$10.10** per hour until September 30, 2022; **\$14.00** per hour beginning January 1, 2024;  
**\$12.00** per hour beginning October 1, 2022; **\$16.00** per hour beginning January 1, 2026; and  
**\$18.00** per hour beginning January 1, 2028

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
\$10.10 + \$7.00 tips = \$17.10 per hour	75 cents	\$9.35	Through September 30, 2022
\$12.00 + \$7.00 tips = \$19.00 per hour	\$1.00	\$11.00	October 1, 2022 to December 31, 2023
\$14.00 + \$7.00 tips = \$21.00 per hour	\$1.25	\$12.75	January 1, 2024 to December 31, 2025
\$16.00 + \$7.00 tips = \$23.00 per hour	\$1.25	\$14.75	January 1, 2026 to December 31, 2027
\$18.00 + \$7.00 tips = \$25.00 per hour	\$1.50	\$16.50	January 1, 2028

*See illustration below on how tip credit is applied*

**Situation:** Applicable minimum wage of \$ 12.00 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 \$ 255.00 in tips for the week
- Employer pays tipped employee \$11.00 per hour (\$12.00 minimum wage less \$1.00 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 \$1.00 per hour, the employee must average at least \$8.00 per hour in tips, calculated as follows:

Applicable minimum wage	\$ 12.00 per hour	Minimum wage + \$7.00	\$19.00 per hour
Plus \$7.00	<u>7.00 per hour</u>	Hourly wage using tip credit	<u>11.00 per hour</u>
Total	<u>\$19.00 per hour</u>	Tips	<u>\$ 8.00 per hour</u>

Employee's tips for the week	\$ 255.00
Divided by hours worked in the week	30.00 Hours
Average tips per hour	\$ 8.50

Because the employee averages at least \$8.00 per hour in tips and the combined amount of wages and tips is at least \$19.00 per hour, the employer may take the maximum tip credit of \$1.00 per hour and pay the tipped employee \$11.00 per hour (\$12.00 - \$1.00 = \$11.00). If the employee averages less than \$8.00 per hour in tips, the employer may take a smaller amount in tip credit than the full \$1.00 allowed.

**Effective October 1, 2022 the tip credit increases.** See the accompanying exhibits 1 to 5 for easy calculation of the tip credits that can be used.

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
WAGE STANDARDS DIVISION

Exhibit 1

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 September 30, 2022

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 <b>\$17.10</b> or Higher (\$10.10 wage + \$7.00 tips) <sup>1</sup>
\$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 <b>\$17.10</b> or Higher (\$10.10 wage + \$7.00 tips) <sup>1</sup>
\$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

<sup>1</sup> Section 387-2, Hawaii Revised Statutes

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
WAGE STANDARDS DIVISION

Exhibit 2

GUIDELINES  
Minimum Wage Calculation Table  
[When Using Tip Credit]

Hawaii Minimum Wage: **\$12.00** per hour  
Tip Credit = \$0.01 to maximum \$1.00

Effective: October 1, 2022 to December 31, 2023

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 Be at Least \$7.00 More than MW: <sup>1</sup>
\$1.00	\$8.00	\$11.00	\$19.00
\$0.99	\$7.99	\$11.01	\$19.00
\$0.98	\$7.98	\$11.02	\$19.00
\$0.97	\$7.97	\$11.03	\$19.00
\$0.96	\$7.96	\$11.04	\$19.00
\$0.95	\$7.95	\$11.05	\$19.00
\$0.94	\$7.94	\$11.06	\$19.00
\$0.93	\$7.93	\$11.07	\$19.00
\$0.92	\$7.92	\$11.08	\$19.00
\$0.91	\$7.91	\$11.09	\$19.00
\$0.90	\$7.90	\$11.10	\$19.00
\$0.89	\$7.89	\$11.11	\$19.00
\$0.88	\$7.88	\$11.12	\$19.00
\$0.87	\$7.87	\$11.13	\$19.00
\$0.86	\$7.86	\$11.14	\$19.00
\$0.85	\$7.85	\$11.15	\$19.00
\$0.84	\$7.84	\$11.16	\$19.00
\$0.83	\$7.83	\$11.17	\$19.00
\$0.82	\$7.82	\$11.18	\$19.00
\$0.81	\$7.81	\$11.19	\$19.00
\$0.80	\$7.80	\$11.20	\$19.00
\$0.79	\$7.79	\$11.21	\$19.00
\$0.78	\$7.78	\$11.22	\$19.00
\$0.77	\$7.77	\$11.23	\$19.00
\$0.76	\$7.76	\$11.24	\$19.00
\$0.75	\$7.75	\$11.25	\$19.00
\$0.74	\$7.74	\$11.26	\$19.00
\$0.73	\$7.73	\$11.27	\$19.00
\$0.72	\$7.72	\$11.28	\$19.00
\$0.71	\$7.71	\$11.29	\$19.00
\$0.70	\$7.70	\$11.30	\$19.00
\$0.69	\$7.69	\$11.31	\$19.00
\$0.68	\$7.68	\$11.32	\$19.00
\$0.67	\$7.67	\$11.33	\$19.00
\$0.66	\$7.66	\$11.34	\$19.00

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 Be at Least \$7.00 More than MW: <sup>1</sup>
\$0.65	\$7.65	\$11.35	\$19.00
\$0.64	\$7.64	\$11.36	\$19.00
\$0.63	\$7.63	\$11.37	\$19.00
\$0.62	\$7.62	\$11.38	\$19.00
\$0.61	\$7.61	\$11.39	\$19.00
\$0.60	\$7.60	\$11.40	\$19.00
\$0.59	\$7.59	\$11.41	\$19.00
\$0.58	\$7.58	\$11.42	\$19.00
\$0.57	\$7.57	\$11.43	\$19.00
\$0.56	\$7.56	\$11.44	\$19.00
\$0.55	\$7.55	\$11.45	\$19.00
\$0.54	\$7.54	\$11.46	\$19.00
\$0.53	\$7.53	\$11.47	\$19.00
\$0.52	\$7.52	\$11.48	\$19.00
\$0.51	\$7.51	\$11.49	\$19.00
\$0.50	\$7.50	\$11.50	\$19.00
\$0.49	\$7.49	\$11.51	\$19.00
\$0.48	\$7.48	\$11.52	\$19.00
\$0.47	\$7.47	\$11.53	\$19.00
\$0.46	\$7.46	\$11.54	\$19.00
\$0.45	\$7.45	\$11.55	\$19.00
\$0.44	\$7.44	\$11.56	\$19.00
\$0.43	\$7.43	\$11.57	\$19.00
\$0.42	\$7.42	\$11.58	\$19.00
\$0.41	\$7.41	\$11.59	\$19.00
\$0.40	\$7.40	\$11.60	\$19.00
\$0.39	\$7.39	\$11.61	\$19.00
\$0.38	\$7.38	\$11.62	\$19.00
\$0.37	\$7.37	\$11.63	\$19.00
\$0.36	\$7.36	\$11.64	\$19.00
\$0.35	\$7.35	\$11.65	\$19.00
\$0.34	\$7.34	\$11.66	\$19.00
\$0.33	\$7.33	\$11.67	\$19.00
\$0.32	\$7.32	\$11.68	\$19.00
\$0.31	\$7.31	\$11.69	\$19.00

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 Be at Least \$7.00 More than MW: <sup>1</sup>
\$0.30	\$7.30	\$11.70	\$19.00
\$0.29	\$7.29	\$11.71	\$19.00
\$0.28	\$7.28	\$11.72	\$19.00
\$0.27	\$7.27	\$11.73	\$19.00
\$0.26	\$7.26	\$11.74	\$19.00
\$0.25	\$7.25	\$11.75	\$19.00
\$0.24	\$7.24	\$11.76	\$19.00
\$0.23	\$7.23	\$11.77	\$19.00
\$0.22	\$7.22	\$11.78	\$19.00
\$0.21	\$7.21	\$11.79	\$19.00
\$0.20	\$7.20	\$11.80	\$19.00
\$0.19	\$7.19	\$11.81	\$19.00
\$0.18	\$7.18	\$11.82	\$19.00
\$0.17	\$7.17	\$11.83	\$19.00
\$0.16	\$7.16	\$11.84	\$19.00
\$0.15	\$7.15	\$11.85	\$19.00
\$0.14	\$7.14	\$11.86	\$19.00
\$0.13	\$7.13	\$11.87	\$19.00
\$0.12	\$7.12	\$11.88	\$19.00
\$0.11	\$7.11	\$11.89	\$19.00
\$0.10	\$7.10	\$11.90	\$19.00
\$0.09	\$7.09	\$11.91	\$19.00
\$0.08	\$7.08	\$11.92	\$19.00
\$0.07	\$7.07	\$11.93	\$19.00
\$0.06	\$7.06	\$11.94	\$19.00
\$0.05	\$7.05	\$11.95	\$19.00
\$0.04	\$7.04	\$11.96	\$19.00
\$0.03	\$7.03	\$11.97	\$19.00
\$0.02	\$7.02	\$11.98	\$19.00
\$0.01	\$7.01	\$11.99	\$19.00
\$0.00	\$7.00	\$12.00	\$19.00

<sup>1</sup> Section 387-2, Hawaii Revised Statutes

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
WAGE STANDARDS DIVISION

Exhibit 3

GUIDELINES

Minimum Wage Calculation Table [When Using Tip Credit]

Hawaii Minimum Wage: **\$14.00** per hour  
Tip Credit = \$0.01 to maximum \$1.25

Effective: January 1, 2024 to December 31, 2025

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 Be at Least \$7.00 More than MW: <sup>1</sup>
\$1.25	\$8.25	\$12.75	\$21.00
\$1.24	\$8.24	\$12.76	\$21.00
\$1.23	\$8.23	\$12.77	\$21.00
\$1.22	\$8.22	\$12.78	\$21.00
\$1.21	\$8.21	\$12.79	\$21.00
\$1.20	\$8.20	\$12.80	\$21.00
\$1.19	\$8.19	\$12.81	\$21.00
\$1.18	\$8.18	\$12.82	\$21.00
\$1.17	\$8.17	\$12.83	\$21.00
\$1.16	\$8.16	\$12.84	\$21.00
\$1.15	\$8.15	\$12.85	\$21.00
\$1.14	\$8.14	\$12.86	\$21.00
\$1.13	\$8.13	\$12.87	\$21.00
\$1.12	\$8.12	\$12.88	\$21.00
\$1.11	\$8.11	\$12.89	\$21.00
\$1.10	\$8.10	\$12.90	\$21.00
\$1.09	\$8.09	\$12.91	\$21.00
\$1.08	\$8.08	\$12.92	\$21.00
\$1.07	\$8.07	\$12.93	\$21.00
\$1.06	\$8.06	\$12.94	\$21.00
\$1.05	\$8.05	\$12.95	\$21.00
\$1.04	\$8.04	\$12.96	\$21.00
\$1.03	\$8.03	\$12.97	\$21.00
\$1.02	\$8.02	\$12.98	\$21.00
\$1.01	\$8.01	\$12.99	\$21.00
\$1.00	\$8.00	\$13.00	\$21.00
\$0.99	\$7.99	\$13.01	\$21.00
\$0.98	\$7.98	\$13.02	\$21.00
\$0.97	\$7.97	\$13.03	\$21.00
\$0.96	\$7.96	\$13.04	\$21.00
\$0.95	\$7.95	\$13.05	\$21.00
\$0.94	\$7.94	\$13.06	\$21.00
\$0.93	\$7.93	\$13.07	\$21.00
\$0.92	\$7.92	\$13.08	\$21.00
\$0.91	\$7.91	\$13.09	\$21.00
\$0.90	\$7.90	\$13.10	\$21.00
\$0.89	\$7.89	\$13.11	\$21.00
\$0.88	\$7.88	\$13.12	\$21.00
\$0.87	\$7.87	\$13.13	\$21.00
\$0.86	\$7.86	\$13.14	\$21.00
\$0.85	\$7.85	\$13.15	\$21.00
\$0.84	\$7.84	\$13.16	\$21.00

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 Be at Least \$7.00 More than MW: <sup>1</sup>
\$0.83	\$7.83	\$13.17	\$21.00
\$0.82	\$7.82	\$13.18	\$21.00
\$0.81	\$7.81	\$13.19	\$21.00
\$0.80	\$7.80	\$13.20	\$21.00
\$0.79	\$7.79	\$13.21	\$21.00
\$0.78	\$7.78	\$13.22	\$21.00
\$0.77	\$7.77	\$13.23	\$21.00
\$0.76	\$7.76	\$13.24	\$21.00
\$0.75	\$7.75	\$13.25	\$21.00
\$0.74	\$7.74	\$13.26	\$21.00
\$0.73	\$7.73	\$13.27	\$21.00
\$0.72	\$7.72	\$13.28	\$21.00
\$0.71	\$7.71	\$13.29	\$21.00
\$0.70	\$7.70	\$13.30	\$21.00
\$0.69	\$7.69	\$13.31	\$21.00
\$0.68	\$7.68	\$13.32	\$21.00
\$0.67	\$7.67	\$13.33	\$21.00
\$0.66	\$7.66	\$13.34	\$21.00
\$0.65	\$7.65	\$13.35	\$21.00
\$0.64	\$7.64	\$13.36	\$21.00
\$0.63	\$7.63	\$13.37	\$21.00
\$0.62	\$7.62	\$13.38	\$21.00
\$0.61	\$7.61	\$13.39	\$21.00
\$0.60	\$7.60	\$13.40	\$21.00
\$0.59	\$7.59	\$13.41	\$21.00
\$0.58	\$7.58	\$13.42	\$21.00
\$0.57	\$7.57	\$13.43	\$21.00
\$0.56	\$7.56	\$13.44	\$21.00
\$0.55	\$7.55	\$13.45	\$21.00
\$0.54	\$7.54	\$13.46	\$21.00
\$0.53	\$7.53	\$13.47	\$21.00
\$0.52	\$7.52	\$13.48	\$21.00
\$0.51	\$7.51	\$13.49	\$21.00
\$0.50	\$7.50	\$13.50	\$21.00
\$0.49	\$7.49	\$13.51	\$21.00
\$0.48	\$7.48	\$13.52	\$21.00
\$0.47	\$7.47	\$13.53	\$21.00
\$0.46	\$7.46	\$13.54	\$21.00
\$0.45	\$7.45	\$13.55	\$21.00
\$0.44	\$7.44	\$13.56	\$21.00
\$0.43	\$7.43	\$13.57	\$21.00
\$0.42	\$7.42	\$13.58	\$21.00

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 Be at Least \$7.00 More than MW: <sup>1</sup>
\$0.41	\$7.41	\$13.59	\$21.00
\$0.40	\$7.40	\$13.60	\$21.00
\$0.39	\$7.39	\$13.61	\$21.00
\$0.38	\$7.38	\$13.62	\$21.00
\$0.37	\$7.37	\$13.63	\$21.00
\$0.36	\$7.36	\$13.64	\$21.00
\$0.35	\$7.35	\$13.65	\$21.00
\$0.34	\$7.34	\$13.66	\$21.00
\$0.33	\$7.33	\$13.67	\$21.00
\$0.32	\$7.32	\$13.68	\$21.00
\$0.31	\$7.31	\$13.69	\$21.00
\$0.30	\$7.30	\$13.70	\$21.00
\$0.29	\$7.29	\$13.71	\$21.00
\$0.28	\$7.28	\$13.72	\$21.00
\$0.27	\$7.27	\$13.73	\$21.00
\$0.26	\$7.26	\$13.74	\$21.00
\$0.25	\$7.25	\$13.75	\$21.00
\$0.24	\$7.24	\$13.76	\$21.00
\$0.23	\$7.23	\$13.77	\$21.00
\$0.22	\$7.22	\$13.78	\$21.00
\$0.21	\$7.21	\$13.79	\$21.00
\$0.20	\$7.20	\$13.80	\$21.00
\$0.19	\$7.19	\$13.81	\$21.00
\$0.18	\$7.18	\$13.82	\$21.00
\$0.17	\$7.17	\$13.83	\$21.00
\$0.16	\$7.16	\$13.84	\$21.00
\$0.15	\$7.15	\$13.85	\$21.00
\$0.14	\$7.14	\$13.86	\$21.00
\$0.13	\$7.13	\$13.87	\$21.00
\$0.12	\$7.12	\$13.88	\$21.00
\$0.11	\$7.11	\$13.89	\$21.00
\$0.10	\$7.10	\$13.90	\$21.00
\$0.09	\$7.09	\$13.91	\$21.00
\$0.08	\$7.08	\$13.92	\$21.00
\$0.07	\$7.07	\$13.93	\$21.00
\$0.06	\$7.06	\$13.94	\$21.00
\$0.05	\$7.05	\$13.95	\$21.00
\$0.04	\$7.04	\$13.96	\$21.00
\$0.03	\$7.03	\$13.97	\$21.00
\$0.02	\$7.02	\$13.98	\$21.00
\$0.01	\$7.01	\$13.99	\$21.00
\$0.00	\$7.00	\$14.00	\$21.00

<sup>1</sup> Section 387-2(b), Hawaii Revised Statutes

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
WAGE STANDARDS DIVISION

Exhibit 4

GUIDELINES

Minimum Wage Calculation Table [When Using Tip Credit]

Hawaii Minimum Wage: **\$16.00** per hour  
Tip Credit = \$0.01 to maximum \$1.25

Effective: January 1, 2026 to December 31, 2027

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 Be at Least \$7.00 More than MW: <sup>1</sup>
\$1.25	\$8.25	\$14.75	\$23.00
\$1.24	\$8.24	\$14.76	\$23.00
\$1.23	\$8.23	\$14.77	\$23.00
\$1.22	\$8.22	\$14.78	\$23.00
\$1.21	\$8.21	\$14.79	\$23.00
\$1.20	\$8.20	\$14.80	\$23.00
\$1.19	\$8.19	\$14.81	\$23.00
\$1.18	\$8.18	\$14.82	\$23.00
\$1.17	\$8.17	\$14.83	\$23.00
\$1.16	\$8.16	\$14.84	\$23.00
\$1.15	\$8.15	\$14.85	\$23.00
\$1.14	\$8.14	\$14.86	\$23.00
\$1.13	\$8.13	\$14.87	\$23.00
\$1.12	\$8.12	\$14.88	\$23.00
\$1.11	\$8.11	\$14.89	\$23.00
\$1.10	\$8.10	\$14.90	\$23.00
\$1.09	\$8.09	\$14.91	\$23.00
\$1.08	\$8.08	\$14.92	\$23.00
\$1.07	\$8.07	\$14.93	\$23.00
\$1.06	\$8.06	\$14.94	\$23.00
\$1.05	\$8.05	\$14.95	\$23.00
\$1.04	\$8.04	\$14.96	\$23.00
\$1.03	\$8.03	\$14.97	\$23.00
\$1.02	\$8.02	\$14.98	\$23.00
\$1.01	\$8.01	\$14.99	\$23.00
\$1.00	\$8.00	\$15.00	\$23.00
\$0.99	\$7.99	\$15.01	\$23.00
\$0.98	\$7.98	\$15.02	\$23.00
\$0.97	\$7.97	\$15.03	\$23.00
\$0.96	\$7.96	\$15.04	\$23.00
\$0.95	\$7.95	\$15.05	\$23.00
\$0.94	\$7.94	\$15.06	\$23.00
\$0.93	\$7.93	\$15.07	\$23.00
\$0.92	\$7.92	\$15.08	\$23.00
\$0.91	\$7.91	\$15.09	\$23.00
\$0.90	\$7.90	\$15.10	\$23.00
\$0.89	\$7.89	\$15.11	\$23.00
\$0.88	\$7.88	\$15.12	\$23.00
\$0.87	\$7.87	\$15.13	\$23.00
\$0.86	\$7.86	\$15.14	\$23.00
\$0.85	\$7.85	\$15.15	\$23.00
\$0.84	\$7.84	\$15.16	\$23.00

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 Be at Least \$7.00 More than MW: <sup>1</sup>
\$0.83	\$7.83	\$15.17	\$23.00
\$0.82	\$7.82	\$15.18	\$23.00
\$0.81	\$7.81	\$15.19	\$23.00
\$0.80	\$7.80	\$15.20	\$23.00
\$0.79	\$7.79	\$15.21	\$23.00
\$0.78	\$7.78	\$15.22	\$23.00
\$0.77	\$7.77	\$15.23	\$23.00
\$0.76	\$7.76	\$15.24	\$23.00
\$0.75	\$7.75	\$15.25	\$23.00
\$0.74	\$7.74	\$15.26	\$23.00
\$0.73	\$7.73	\$15.27	\$23.00
\$0.72	\$7.72	\$15.28	\$23.00
\$0.71	\$7.71	\$15.29	\$23.00
\$0.70	\$7.70	\$15.30	\$23.00
\$0.69	\$7.69	\$15.31	\$23.00
\$0.68	\$7.68	\$15.32	\$23.00
\$0.67	\$7.67	\$15.33	\$23.00
\$0.66	\$7.66	\$15.34	\$23.00
\$0.65	\$7.65	\$15.35	\$23.00
\$0.64	\$7.64	\$15.36	\$23.00
\$0.63	\$7.63	\$15.37	\$23.00
\$0.62	\$7.62	\$15.38	\$23.00
\$0.61	\$7.61	\$15.39	\$23.00
\$0.60	\$7.60	\$15.40	\$23.00
\$0.59	\$7.59	\$15.41	\$23.00
\$0.58	\$7.58	\$15.42	\$23.00
\$0.57	\$7.57	\$15.43	\$23.00
\$0.56	\$7.56	\$15.44	\$23.00
\$0.55	\$7.55	\$15.45	\$23.00
\$0.54	\$7.54	\$15.46	\$23.00
\$0.53	\$7.53	\$15.47	\$23.00
\$0.52	\$7.52	\$15.48	\$23.00
\$0.51	\$7.51	\$15.49	\$23.00
\$0.50	\$7.50	\$15.50	\$23.00
\$0.49	\$7.49	\$15.51	\$23.00
\$0.48	\$7.48	\$15.52	\$23.00
\$0.47	\$7.47	\$15.53	\$23.00
\$0.46	\$7.46	\$15.54	\$23.00
\$0.45	\$7.45	\$15.55	\$23.00
\$0.44	\$7.44	\$15.56	\$23.00
\$0.43	\$7.43	\$15.57	\$23.00
\$0.42	\$7.42	\$15.58	\$23.00

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 Be at Least \$7.00 More than MW: <sup>1</sup>
\$0.41	\$7.41	\$15.59	\$23.00
\$0.40	\$7.40	\$15.60	\$23.00
\$0.39	\$7.39	\$15.61	\$23.00
\$0.38	\$7.38	\$15.62	\$23.00
\$0.37	\$7.37	\$15.63	\$23.00
\$0.36	\$7.36	\$15.64	\$23.00
\$0.35	\$7.35	\$15.65	\$23.00
\$0.34	\$7.34	\$15.66	\$23.00
\$0.33	\$7.33	\$15.67	\$23.00
\$0.32	\$7.32	\$15.68	\$23.00
\$0.31	\$7.31	\$15.69	\$23.00
\$0.30	\$7.30	\$15.70	\$23.00
\$0.29	\$7.29	\$15.71	\$23.00
\$0.28	\$7.28	\$15.72	\$23.00
\$0.27	\$7.27	\$15.73	\$23.00
\$0.26	\$7.26	\$15.74	\$23.00
\$0.25	\$7.25	\$15.75	\$23.00
\$0.24	\$7.24	\$15.76	\$23.00
\$0.23	\$7.23	\$15.77	\$23.00
\$0.22	\$7.22	\$15.78	\$23.00
\$0.21	\$7.21	\$15.79	\$23.00
\$0.20	\$7.20	\$15.80	\$23.00
\$0.19	\$7.19	\$15.81	\$23.00
\$0.18	\$7.18	\$15.82	\$23.00
\$0.17	\$7.17	\$15.83	\$23.00
\$0.16	\$7.16	\$15.84	\$23.00
\$0.15	\$7.15	\$15.85	\$23.00
\$0.14	\$7.14	\$15.86	\$23.00
\$0.13	\$7.13	\$15.87	\$23.00
\$0.12	\$7.12	\$15.88	\$23.00
\$0.11	\$7.11	\$15.89	\$23.00
\$0.10	\$7.10	\$15.90	\$23.00
\$0.09	\$7.09	\$15.91	\$23.00
\$0.08	\$7.08	\$15.92	\$23.00
\$0.07	\$7.07	\$15.93	\$23.00
\$0.06	\$7.06	\$15.94	\$23.00
\$0.05	\$7.05	\$15.95	\$23.00
\$0.04	\$7.04	\$15.96	\$23.00
\$0.03	\$7.03	\$15.97	\$23.00
\$0.02	\$7.02	\$15.98	\$23.00
\$0.01	\$7.01	\$15.99	\$23.00
\$0.00	\$7.00	\$16.00	\$23.00

<sup>1</sup> Section 387-2(b), Hawaii Revised Statutes

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
WAGE STANDARDS DIVISION

Exhibit 5

GUIDELINES  
Minimum Wage Calculation Table  
[When Using Tip Credit]

Hawaii Minimum Wage: **\$18.00** per hour  
Tip Credit = \$0.01 to maximum \$1.50

Effective: January 1, 2028

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 Be at Least \$7.00 More than MW: <sup>1</sup>
\$1.50	\$8.50	\$16.50	\$25.00
\$1.49	\$8.49	\$16.51	\$25.00
\$1.48	\$8.48	\$16.52	\$25.00
\$1.47	\$8.47	\$16.53	\$25.00
\$1.46	\$8.46	\$16.54	\$25.00
\$1.45	\$8.45	\$16.55	\$25.00
\$1.44	\$8.44	\$16.56	\$25.00
\$1.43	\$8.43	\$16.57	\$25.00
\$1.42	\$8.42	\$16.58	\$25.00
\$1.41	\$8.41	\$16.59	\$25.00
\$1.40	\$8.40	\$16.60	\$25.00
\$1.39	\$8.39	\$16.61	\$25.00
\$1.38	\$8.38	\$16.62	\$25.00
\$1.37	\$8.37	\$16.63	\$25.00
\$1.36	\$8.36	\$16.64	\$25.00
\$1.35	\$8.35	\$16.65	\$25.00
\$1.34	\$8.34	\$16.66	\$25.00
\$1.33	\$8.33	\$16.67	\$25.00
\$1.32	\$8.32	\$16.68	\$25.00
\$1.31	\$8.31	\$16.69	\$25.00
\$1.30	\$8.30	\$16.70	\$25.00
\$1.29	\$8.29	\$16.71	\$25.00
\$1.28	\$8.28	\$16.72	\$25.00
\$1.27	\$8.27	\$16.73	\$25.00
\$1.26	\$8.26	\$16.74	\$25.00
\$1.25	\$8.25	\$16.75	\$25.00
\$1.24	\$8.24	\$16.76	\$25.00
\$1.23	\$8.23	\$16.77	\$25.00
\$1.22	\$8.22	\$16.78	\$25.00
\$1.21	\$8.21	\$16.79	\$25.00
\$1.20	\$8.20	\$16.80	\$25.00
\$1.19	\$8.19	\$16.81	\$25.00
\$1.18	\$8.18	\$16.82	\$25.00
\$1.17	\$8.17	\$16.83	\$25.00
\$1.16	\$8.16	\$16.84	\$25.00
\$1.15	\$8.15	\$16.85	\$25.00
\$1.14	\$8.14	\$16.86	\$25.00
\$1.13	\$8.13	\$16.87	\$25.00

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 Be at Least \$7.00 More than MW: <sup>1</sup>
\$1.12	\$8.12	\$16.88	\$25.00
\$1.11	\$8.11	\$16.89	\$25.00
\$1.10	\$8.10	\$16.90	\$25.00
\$1.09	\$8.09	\$16.91	\$25.00
\$1.08	\$8.08	\$16.92	\$25.00
\$1.07	\$8.07	\$16.93	\$25.00
\$1.06	\$8.06	\$16.94	\$25.00
\$1.05	\$8.05	\$16.95	\$25.00
\$1.04	\$8.04	\$16.96	\$25.00
\$1.03	\$8.03	\$16.97	\$25.00
\$1.02	\$8.02	\$16.98	\$25.00
\$1.01	\$8.01	\$16.99	\$25.00
\$1.00	\$8.00	\$17.00	\$25.00
\$0.99	\$7.99	\$17.01	\$25.00
\$0.98	\$7.98	\$17.02	\$25.00
\$0.97	\$7.97	\$17.03	\$25.00
\$0.96	\$7.96	\$17.04	\$25.00
\$0.95	\$7.95	\$17.05	\$25.00
\$0.94	\$7.94	\$17.06	\$25.00
\$0.93	\$7.93	\$17.07	\$25.00
\$0.92	\$7.92	\$17.08	\$25.00
\$0.91	\$7.91	\$17.09	\$25.00
\$0.90	\$7.90	\$17.10	\$25.00
\$0.89	\$7.89	\$17.11	\$25.00
\$0.88	\$7.88	\$17.12	\$25.00
\$0.87	\$7.87	\$17.13	\$25.00
\$0.86	\$7.86	\$17.14	\$25.00
\$0.85	\$7.85	\$17.15	\$25.00
\$0.84	\$7.84	\$17.16	\$25.00
\$0.83	\$7.83	\$17.17	\$25.00
\$0.82	\$7.82	\$17.18	\$25.00
\$0.81	\$7.81	\$17.19	\$25.00
\$0.80	\$7.80	\$17.20	\$25.00
\$0.79	\$7.79	\$17.21	\$25.00
\$0.78	\$7.78	\$17.22	\$25.00
\$0.77	\$7.77	\$17.23	\$25.00
\$0.76	\$7.76	\$17.24	\$25.00
\$0.75	\$7.75	\$17.25	\$25.00

<sup>1</sup> Section 387-2(b), Hawaii Revised Statutes

DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
WAGE STANDARDS DIVISION

Exhibit 5  
(continued)

GUIDELINES  
Minimum Wage Calculation Table  
[When Using Tip Credit]

Hawaii Minimum Wage: **\$18.00** per hour  
Tip Credit = \$0.01 to maximum \$1.50

Effective: January 1, 2028

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 Be at Least \$7.00 More than MW: <sup>1</sup>
\$0.74	\$7.74	\$17.26	\$25.00
\$0.73	\$7.73	\$17.27	\$25.00
\$0.72	\$7.72	\$17.28	\$25.00
\$0.71	\$7.71	\$17.29	\$25.00
\$0.70	\$7.70	\$17.30	\$25.00
\$0.69	\$7.69	\$17.31	\$25.00
\$0.68	\$7.68	\$17.32	\$25.00
\$0.67	\$7.67	\$17.33	\$25.00
\$0.66	\$7.66	\$17.34	\$25.00
\$0.65	\$7.65	\$17.35	\$25.00
\$0.64	\$7.64	\$17.36	\$25.00
\$0.63	\$7.63	\$17.37	\$25.00
\$0.62	\$7.62	\$17.38	\$25.00
\$0.61	\$7.61	\$17.39	\$25.00
\$0.60	\$7.60	\$17.40	\$25.00
\$0.59	\$7.59	\$17.41	\$25.00
\$0.58	\$7.58	\$17.42	\$25.00
\$0.57	\$7.57	\$17.43	\$25.00
\$0.56	\$7.56	\$17.44	\$25.00
\$0.55	\$7.55	\$17.45	\$25.00
\$0.54	\$7.54	\$17.46	\$25.00
\$0.53	\$7.53	\$17.47	\$25.00
\$0.52	\$7.52	\$17.48	\$25.00
\$0.51	\$7.51	\$17.49	\$25.00
\$0.50	\$7.50	\$17.50	\$25.00
\$0.49	\$7.49	\$17.51	\$25.00
\$0.48	\$7.48	\$17.52	\$25.00
\$0.47	\$7.47	\$17.53	\$25.00
\$0.46	\$7.46	\$17.54	\$25.00
\$0.45	\$7.45	\$17.55	\$25.00
\$0.44	\$7.44	\$17.56	\$25.00
\$0.43	\$7.43	\$17.57	\$25.00
\$0.42	\$7.42	\$17.58	\$25.00
\$0.41	\$7.41	\$17.59	\$25.00
\$0.40	\$7.40	\$17.60	\$25.00
\$0.39	\$7.39	\$17.61	\$25.00
\$0.38	\$7.38	\$17.62	\$25.00
\$0.37	\$7.37	\$17.63	\$25.00

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 Be at Least \$7.00 More than MW: <sup>1</sup>
\$0.36	\$7.36	\$17.64	\$25.00
\$0.35	\$7.35	\$17.65	\$25.00
\$0.34	\$7.34	\$17.66	\$25.00
\$0.33	\$7.33	\$17.67	\$25.00
\$0.32	\$7.32	\$17.68	\$25.00
\$0.31	\$7.31	\$17.69	\$25.00
\$0.30	\$7.30	\$17.70	\$25.00
\$0.29	\$7.29	\$17.71	\$25.00
\$0.28	\$7.28	\$17.72	\$25.00
\$0.27	\$7.27	\$17.73	\$25.00
\$0.26	\$7.26	\$17.74	\$25.00
\$0.25	\$7.25	\$17.75	\$25.00
\$0.24	\$7.24	\$17.76	\$25.00
\$0.23	\$7.23	\$17.77	\$25.00
\$0.22	\$7.22	\$17.78	\$25.00
\$0.21	\$7.21	\$17.79	\$25.00
\$0.20	\$7.20	\$17.80	\$25.00
\$0.19	\$7.19	\$17.81	\$25.00
\$0.18	\$7.18	\$17.82	\$25.00
\$0.17	\$7.17	\$17.83	\$25.00
\$0.16	\$7.16	\$17.84	\$25.00
\$0.15	\$7.15	\$17.85	\$25.00
\$0.14	\$7.14	\$17.86	\$25.00
\$0.13	\$7.13	\$17.87	\$25.00
\$0.12	\$7.12	\$17.88	\$25.00
\$0.11	\$7.11	\$17.89	\$25.00
\$0.10	\$7.10	\$17.90	\$25.00
\$0.09	\$7.09	\$17.91	\$25.00
\$0.08	\$7.08	\$17.92	\$25.00
\$0.07	\$7.07	\$17.93	\$25.00
\$0.06	\$7.06	\$17.94	\$25.00
\$0.05	\$7.05	\$17.95	\$25.00
\$0.04	\$7.04	\$17.96	\$25.00
\$0.03	\$7.03	\$17.97	\$25.00
\$0.02	\$7.02	\$17.98	\$25.00
\$0.01	\$7.01	\$17.99	\$25.00
\$0.00	\$7.00	\$18.00	\$25.00

<sup>1</sup> Section 387-2(b), Hawaii Revised Statutes