

2024 EDITION Payroll & Labor Law Cheat Sheet for Hawaii Biz

Use our cheat sheet to stay compliant with federal and Hawaii rules in 2024

At ProService Hawaii, we're here to help you untangle the complexities of being an employer in Hawaii - including navigating all the laws!

Are you a client? Reach out to your ProService team for 1:1 support & tailored advice.

Not a client? Learn how we help 2,500+ employers in Hawaii with bundled HR solutions.

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1 2024 Rates, Limits & Caps

Tax Updates

- Social Security - Employers and employees pay 6.2% of wages up to the taxable maximum of \$168,600 (2024) with a maximum withholding of \$10,453.20
- SUTA - The wage cap for state unemployment taxes is \$59,100 for 2024.

Mileage Updates

- 67 cents/mile driven for **business** use.
- 21 cents/mile driven for **medical** purposes.
- 14 cents/mile driven in service of **charity** orgs

Deferred Compensation Limits

- 401(k) plans - \$23,000; \$7,500*
- 403(b) plans - \$23,000; \$7,500*
- 457 plans - \$23,000; \$7,500*
- Simple IRA/401(k) - \$16,000; \$3,500*
- IRA (after tax deduction) - \$7,000; \$1,000*
- Healthcare FSA - \$3,200
- Parking/Transit Account - \$315
- HSA - Simple Coverage - \$4,150
- HSA - Family Coverage - \$8,300

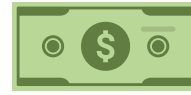
* Additional catch-up contributions for people ≥50 years old



NOTE: This material has been prepared for informational purposes only and is not intended to provide and should not be relied on for legal or tax advice.

2 Wage & Break Laws

Minimum Wage



Hawaii
\$14.00 / hr

Tipped Minimum Wage



Hawaii
\$12.75 / hr

Overtime Pay

1.5X

Must pay OT for hours in excess of **40 hr/week**.

Final Paychecks



Fired/Laid off:
At time of discharge, or no later than next working day.



Quit/Resign:
By next regular payday or last day of work (if one pay period notice is given)

Break Laws



<30 Mins ≥30 Mins
Must be paid Can be unpaid

Break Laws (Minors)



30 Mins
14-15 year old workers must get 30-min breaks every 5 consecutive hrs of work.

Anti-Discrimination

Can't make employment decisions based on:

- ✗ Race
- ✗ Color
- ✗ Ethnicity
- ✗ Ancestry
- ✗ National Origin
- ✗ Citizenship
- ✗ Veteran/Military Status
- ✗ Age
- ✗ Marital Status
- ✗ Sexual Orientation
- ✗ Sex (gender identity/expression)
- ✗ Pregnancy (Childbirth/related conditions)
- ✗ Reproductive Health Decision
- ✗ Physical or Mental Record
- ✗ Arrest and Court Records
- ✗ Domestic or Sexual Violence
- ✗ Victim Status
- ✗ Genetic Information

3 Hiring Laws

Salary History

- ✗ Can't ask applicants how much they made at last job.
- ✓ Can ask about their expectations for pay.

"Ban the Box"

- ✗ Can't ask about criminal history on job application.
- ✓ Can inquire about it later in the hiring process.

Pay Transparency

- (Businesses with ≥50+ workers)
- ✓ Must disclose hourly rate or salary ranges on job postings and ads.

4 Employee Leave Laws

* For employers with ≥50 employees

** For employers with ≥100 employees

If multiple leave applies, the employer may run leaves concurrently

Workers' Comp

- For injury / illness on the job
- Partial paid leave after 3-day waiting period at 66.66% of avg. weekly wages

Temporary Disability

- For injury / illness NOT on the job
- Partial paid leave at 58% of avg. weekly wages after 7-day waiting period; up to 26 wks

Hawaii Pregnancy Leave

- For pregnancy-related reasons
- Unpaid, job protected leave for reasonable period of time, as determined by a physician

Family Medical Leave (FMLA)*

- For serious health conditions of employees or family members
- Unpaid leave (up to 12 wks) for qualified reason

Hawaii Family Leave**

- For care of family member with serious health condition or newly born/adopted child
- Must have 6 months tenure
- Unpaid, job protected leave (4 wks)

Bereavement

- Not required by law
- As determined by company policy
- Best practice = 3 days

Vacation & Sick Leave

- Not required by law
- As determined by company policy

Military Leave

- For active duty, training, or related leave
- Unpaid, job protected leave

Voting Leave

- Employers no longer need to provide leave on election day.
- Hawaii primarily votes by mail.

Victims Leave

- When an employee or minor child is a victim of sexual/domestic violence
- Unpaid, job protected leave
- Length of leave varies by biz size