



Child Care Subsidy Application Checklist

Family with Self-Employment Parent(s)

Revised 6/2025



For Parents/Guardians - I/We:

- ☐ have an activity for both parents/guardians (Employment/Employment starting within 2 weeks, Self-Employment, School, or Job training)
- ☐ meet the self-employment definition and gross income threshold for self-employment
- ☐ meet the income limit for our family size
- ☐ do not have assets totaling \$1 million dollars
- ☐ have verifications available to upload with my online application or mail with my application

My/Our Child(ren):

- ☐ is a U.S. Citizen or is a lawful permanent resident
- ☐ lives with us
- ☐ is under 13 or is 13 through 18 who is unable to care for self
- ☐ is in child care or will be starting child care within the next 30 days

In order for the Department to process your application to determine your family's eligibility, ALL applicable supporting documents must be submitted with your online application.*

*Foster children or families experiencing homelessness, who do not have supporting documents available at application, may be allowed up to 2 months to provide required documents to the department.

For Parents/Guardians:

- ☐ Copy of ID (Driver's License or other government issued ID)
- ☐ Income (One month of all applicable income - paystubs, award letter, etc.)
- ☐ Employment (Paystubs or employment letter), School Registration or Job Training Verification
- ☐ Guardianship documents (if applicable)
- ☐ Social Security Cards (optional)

For Children:

- ☐ Birth certificate (government issued preferred)
- ☐ Citizenship/lawful permanent resident (if not born in the U.S.)
- ☐ Court decree or custodial documents (if applicable)
- ☐ Social Security Cards (optional)

For samples and more information on verifications, visit the Department's Child Care Program website at:

www.humanservices.hawaii.gov/bessd/child-care-program/ or <https://childcaresubsidyapplication.dhs.hawaii.gov/>



Child Care Subsidy Application Checklist

Self-Employed Activity and Income



Self-Employment Threshold

You will need to meet a minimum monthly gross income to use your self-employment as your activity, as long as you meet the definition of self-employment.

Failure to meet this threshold will result in ineligibility.

Minimum eligible monthly self-employment income

20 hours per week x 4.3333 weeks x the state minimum wage = Minimum Net Income
(at the time of eligibility)

Example for 2024 = 20 hours x 4.3333 weeks x \$14.00 = \$1213.32

State minimum wage is \$14.00 as of January 1, 2024.

\$16.00 beginning January 1, 2026 and \$18.00 beginning January 1, 2028.

For updated State wage information: <https://labor.hawaii.gov/wsd/minimum-wage/>

You will also need to meet the definition as a self-employed individual.

- Cannot be terminated from your job by another person
- Reports income to the IRS and State as self-employed
- Meets social security requirements as a self-employed person and pays employer's and employee's share of social security taxes
- Is not considered an employee of an agency or organization

If both applicant and co-applicant are self-employed, then both need to meet this definition and each need to meet the minimum gross income requirement.


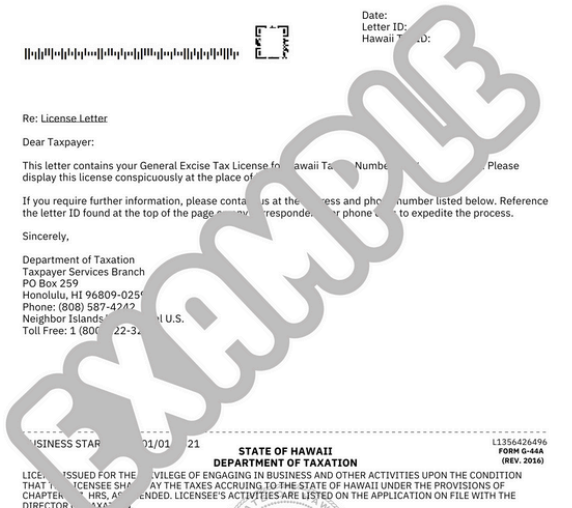

Self-Employment business structures and verifications:

- Sole Proprietorship (Independent Contractors)
- Partnership (need to provide Partnership agreement, applicable tax return and tax schedules)
- Limited Liability Company (Single member or Partnership - need to provide Articles of Organization, applicable tax return and tax schedules)

Self-Employed Income verifications to determine net income for income eligibility:

- DHS 1273C Report of Self-Employment Income
- General Excise Tax License
- General Excise Tax - Form G-45
- Income verifications: Bank statements, cash receipts, paid invoices, etc.
- Expense verifications: Bank statements, cancelled checks, paid invoices, receipts, etc.

Verifications

DAVID Y. IGE GOVERNOR		ISAAC W. CHOY DIRECTOR OF TAXATION
JOSH GREEN M.D. LT. GOVERNOR	STATE OF HAWAII	DEPUTY DIRECTOR
DEPARTMENT OF TAXATION		
		Date: _____ Letter ID: _____ Hawaii Tax ID: _____
[Barcode]		
Re: License Letter		
Dear Taxpayer:		
This letter contains your General Excise Tax License for Hawaii Tax Number _____. Please display this license conspicuously at the place of business.		
If you require further information, please contact us at the address and phone number listed below. Reference the letter ID found at the top of the page as your correspondence or phone call to expedite the process.		
Sincerely,		
Department of Taxation Taxpayer Services Branch PO Box 259 Honolulu, HI 96809-0259 Phone: (808) 587-4777 Neighbor Islands: _____ U.S. Toll Free: 1 (800) 222-3222		
		
BUSINESS START DATE: 01/01/21	STATE OF HAWAII DEPARTMENT OF TAXATION	
LICENSE ISSUED FOR THE PRIVILEGE OF ENGAGING IN BUSINESS AND OTHER ACTIVITIES UNDER THE CONDITION THAT THE LICENSEE SHALL PAY THE TAXES ACCRUING TO THE STATE OF HAWAII UNDER THE PROVISIONS OF CHAPTER 235, HRS. AS AMENDED. LICENSEE'S ACTIVITIES ARE LISTED ON THE APPLICATION ON FILE WITH THE DIRECTOR OF TAXATION.	L13564264596 FORM G-44A (REV. 2014)	
GENERAL EXCISE TAX LICENSE		
THIS LICENSE IS NOT TRANSFERABLE. TO BE DISPLAYED PROMINENTLY AT THE PLACE OF BUSINESS FOR WHICH ISSUED.	HAWAII TAX ID NUMBER: GE-4	
[Barcode]	Missy Aloha dba The Flower Shop	
 For Informational Purposes ONLY		

Confirmation #: _____

STATE OF HAWAII — DEPARTMENT OF TAXATION

Status: Submitted

G-45 Tax Return

Name: Missy Aloha
 Filing Period: Filing Frequency Monthly
 Form Name: _____

Tax ID: _____
 Return Type: Amended
 Submitted: G-45

Part I - General Excise And Use Taxes @ % of 1% (.005)

Business Activities	Column A Values, Gross Proceeds, Or Gross Income	Column B Exemptions/Deductions (Attached Schedule GE)	Column C Taxable Income (Column A Minus Column B)
Wholesaling	0.00	0.00	0.00
Manufacturing	0.00	0.00	0.00
Producing	0.00	0.00	0.00
Wholesale Services	0.00	0.00	0.00
Landed Value of Goods for Retail Sale Business	0.00	0.00	0.00
Activities of Disabled persons (Part I, Column C (Taxable Income))	0.00	0.00	0.00

Part II - General Excise And Use Taxes @ 4% (.04)

Retailing	0.00	0.00	0.00
Services Including Professional	0.00	0.00	0.00
Contracting	0.00	0.00	0.00
Theater, Amusement, and Broadcasting	0.00	0.00	0.00
Commissions	0.00	0.00	0.00
Transient Accommodations	0.00	0.00	0.00
Other Rentals	0.00	0.00	0.00
Interest and All Other Income	0.00	0.00	0.00
Landed Value of Imported Goods (Part I, Column C (Taxable Income))	0.00	0.00	0.00
Sum of Part II, Column C (Taxable Income)			.00

Part III - Insurance Commissions @ 15%

Insurance Commissions			0.00
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Part IV - County Surcharge Tax

Galua Surcharge (rate = .0050)	0.00	0.00	45.00
Maua Surcharge	0.00		
Hawaii Surcharge (rate = .0050)	0.00		0.00
Kauai Surcharge (rate = .0050)	0.00		0.00
	0.00		

Part V - Schedule of Assignment Of Taxes By District

[X] Oahu [] Maui [] Hawaii [] Kauai [] Multi

Part VI - Total Periodic Return

Column (a)	Taxable Income	Rate Column (b)	Partial Tax Column (c)
Part I Total Tax	0.00 X	.005 =	0.00
Part II Total Tax	0.00 X	.04 =	0.00
Part III Total Tax	0.00 X	.0015 =	0.00
Part IV Total Tax			
Total Taxes Due			

Amounts Assessed During the Period

Penalty 0.00
 Interest 0.00

Total Amount

Total Payments Made for the Period

Credit to Be Refunded

Additional Taxes Due

For Late Filing Only

Penalty 0.00
 Interest 0.00

Total Amount Due and Payable

Grand Total of Exemptions/Deductions Claimed

0.00

For Informational Purposes ONLY

General Excise
Tax License

State
Department of
Taxation G-45
Tax Return

BANK CHECK

Supplier

\$500.00

Five hundred dollars & no/00

Supplies - COGS

Business Expenses

Cancelled checks
Bank statements
showing expenses
paid by check or
electronic
transfers,
cash receipts,
sales receipts

Hawaii's Favorite Bank

Customer Service Information
www.hawaiisfavoritebank.com
1-800-123-1234
Email: info@hawaiisfavoritebank.com
P.O. Box 1900
Kapolei, HI 90707

The Flower Shop
123 Anywhere Street
Honolulu, HI 96813

Your Business Checking #0012345

Dates: August 1 - August 31, 2015

Account Summary

Beginning Balance on:	\$ 150.00
Deposits:	\$4000.00
Withdrawals and other credits:	\$3600.00
Service Fees:	\$ 125.00
Ending Balance:	\$ 425.00

Checks & other credits:

8/1 Check 1001 \$500.00
8/5 Electronic: Floral Supply Distributor \$500.00
8/12 Check 1002 \$200.00
8/15 Withdrawal \$1000
8/20 Hawaiian Telecom \$25
8/20 AT&T \$25
8/30 Check 1003 \$1100
8/31 Hawaiian Electric \$250

Deposits and other debits:

Cash deposit: \$2400
8/5 Check \$100
8/15 Credit Card \$100
8/20 Debit Card \$280

8/7 Check \$250
8/16 Check \$250
8/21 Check \$25

8/8 Debit Card \$25
8/19 Check \$300
8/30 Check \$300

For Informational Purposes ONLY




SALES RECEIPT

Client
Daphne Suga

Date Issued:
Invoice No: 12345
Invoice Date:

The Flower Shop
123 Anywhere St
Honolulu
96813

Description	Rate	Qty	Subtotal
Dozen Roses	\$25	1	\$25.00
Foliage - bunch	\$5	1	\$5.00
Vase	\$5	1	\$5.00
Card	\$2.50	1	2.50

Total Amount \$37.50

Tax \$ 1.20

Amount Due \$38.70



For Informational Purposes ONLY

Thank You



Cash RECEIPT

Date _____

To the order of _____

For _____

Paid in full ☐

Business Income
Bank/Merchant statements showing
income paid by check or credit/debit
cards,
cash receipts, sales receipts

Cash Based Accounting - Income is counted when received and expenses are counted when it's paid or cleared by your bank.

If business income is steady, submit at least 1 month's worth of income and expenses.

If business income is irregular, you may submit up to 6 months of income and expenses that will be averaged for your monthly income used for eligibility.

Sample of Monthly Income and Expenses

You apply for Child Care Subsidy on June 5, please submit income received and expenses paid in the month of May.

Detailed & itemized receipts are required.

State Of Hawaii
DEPARTMENT OF HUMAN SERVICES
Income received in MAY

IV. GROSS SELF-EMPLOYMENT INCOME \$ 1900

BUSINESS EXPENSES:
NOTE: DO NOT LIST PERSONAL EXPENSES AND TAXES (E.G., SELF-EMPLOYMENT, SOCIAL SECURITY, FEDERAL, STATE) THAT YOU PAY. HOWEVER, IF YOU HAVE EMPLOYEES, LIST THE SALARY, TYPES AND AMOUNTS OF TAXES THAT YOU PAY ON THEIR BEHALF IN THIS SECTION. (YOU CANNOT BE AN EMPLOYEE OF YOUR OWN BUSINESS).

GENERAL EXCISE LICENSE FEE \$

GENERAL EXCISE TAX (4.5% of gross income) \$ 54

OTHER (LIST BUSINESS EXPENSES):

Flower Leis \$ 500

Shipping Supplies \$ 10

Postage \$ 7.99

Rent/Storage \$ 300

Expenses paid out in May

LESS TOTAL EXPENSES \$ 871.99

NET EARNED INCOME \$ 1028.01

Hawaii's Favorite Bank

The Flower Shop
123 Anywhere St
Honolulu, HI 96813

Your Business Checking #0012345
Dates: May 1 - May 30, 2023

Account Summary

Beginning Balance on: \$ 150.00

Deposits: \$1000.00

Withdrawals and other credits: \$951.00

Service Fees: \$ 0.00

Ending Balance: \$ 1099

Checks & other credits:

5/15 Check 1001 \$500.00

5/16 Electronic: USPS \$7.99

5/18 Electronic: Walmart \$10.00

5/21 Withdrawal \$50

5/29 Check 1002 \$300.00

5/30 Walgreens \$29.01

Deposits and other debits:

Cash deposit: \$1500

5/5 Check \$400

All transactions are for the month of May

Cash RECEIPT

5/16/2023

USPS - Honolulu

Postage - First Class

Package \$7.99

Paid - Debit

XXXXXXXXXXXXXXX

Cash RECEIPT

5/18/2023

Walmart

Shipping Box \$9.59

Tax \$0.41

Total \$10.00

Paid - Debit

XXXXXXXXXXXXXXX

BANK CHECK

Date: 4/30/2023 Check #1001

Hawaii Lei Company \$500.00

Five hundred dollars & no/00

100 orchid leis

BANK CHECK

Date: 5/29/2023 Check #1002

Floral Storage Center \$300.00

Five hundred dollars & no/00

Rent Floral Cooler #101

SALES RECEIPT

Client: Happy Keiki Preschool

The Flower Shop
123 Anywhere St
Honolulu HI 96813

Date issued: 5/1/2023

Invoice No: 12345

Invoice Date: 5/1/2023

Description	Rate	Qty	Subtotal
Orchid leis	10	100	\$1000.00
Ribbons	25	2	\$50.00
Set up decorations for graduation (2 staff)	450	1	\$450.00
Total Amount			\$1500.00
Amount Due			\$1500.00

Cash payment 5/1/2023

PAID IN FULL

For Informational Purposes ONLY

Income is counted when it is received.

If you invoice clients but offer payment terms, income is counted when received and is not counted when you bill.

Example - You invoice a client in January and they finally pay for that invoice in May, the income will count for the month it was received, so for May.

Note - when paying by check, it will only be counted for the month when it has cleared by the bank. It is not based on the check date.

Check #1001 was written on 4/30 but cleared by the bank on 5/15 so it's counted as an expense in May.