



STATE OF HAWAII  
DEPARTMENT OF EDUCATION  
KA 'OIHANA HO'ONA'AUAO  
P.O. BOX 2360  
HONOLULU, HAWAII 96804

**Date:** 04/08/2026

**Time:** 01:03 PM

**Location:** CR 229 & Videoconference

**Committee:** EDU

**Department:** Education

**Person Testifying:** Keith T. Hayashi, Superintendent of Education

**Title of Bill:** SCR154, URGING THE DEPARTMENT OF EDUCATION TO ADD TAX INSTRUCTION TO ITS FINANCIAL LITERACY GRADUATION REQUIREMENT.

**Purpose of Bill:** Urging The Department Of Education To Add Tax Instruction To Its Financial Literacy Graduation Requirement.

**Department's Position:**

The Hawaii State Department of Education (Department) appreciates the intent of SCR154 and respectfully offers comments.

The Department is committed to ensuring all students attain basic financial literacy by the time of high school graduation. Accordingly, the Department has implemented a requirement for all students, starting with incoming freshmen in the 2026-2027 school year, to successfully complete a financial literacy educational offering prior to graduation that is aligned with the financial literacy program standards.

The Department recognizes the importance of tax instruction and equipping students to be responsible taxpayers. The financial literacy program standards currently include tax-related concepts, including payroll deductions, tax policies and incentives, and public programs which are funded through taxes (e.g., Social Security, Medicare, etc.). The program standards establish the minimum requirements and schools will be encouraged to provide as many practical learning opportunities as possible, including opportunities related to tax instruction.

Thank you for the opportunity to provide testimony on SCR154.

**SCR-154**

Submitted on: 4/6/2026 8:07:10 PM

Testimony for EDU on 4/8/2026 1:03:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Johnnie-Mae L. Perry	Individual	Support	Written Testimony Only

Comments:

I, Johnnie-Mae L. Perry, Support

145 SR URGING THE DEPARTMENT OF EDUCATION TO ADD TAX INSTRUCTION TO ITS FINANCIAL LITERACY GRADUATION REQUIREMENT.

INCLUDING BUDGETING