
A BILL FOR AN ACT

RELATING TO WITHHOLDING TAX.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 235-63, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "**§235-63 Statements to employees.** (a) Every employer
4 required to deduct and withhold any tax on the wages of any
5 employee shall furnish to each employee in respect of the
6 employee's employment during the calendar year, on or before
7 January 31 of the succeeding year, or if the employee's
8 employment is terminated before the close of a calendar year,
9 within thirty days after the date of receipt of a written
10 request from the employee if [~~such~~] the thirty-day period ends
11 before January 31, a written statement, showing the period
12 covered by the statement, the wages paid by the employer to the
13 employee during [~~such~~] the period[~~7~~] covered by the statement,
14 and the amount of the tax deducted and withheld or paid in
15 respect of [~~such~~] those wages. Each [~~such~~] employer required to
16 furnish a statement under this section shall file on or before
17 [~~the last day of February~~] January 31 following the close of the



1 calendar year a duplicate copy of each [~~such~~] statement. The
2 department of taxation may grant to any employer a reasonable
3 extension of time, not in excess of sixty days, with respect to
4 any statement required by this section to be furnished to an
5 employee or filed, and may by regulation provide for the
6 furnishing or filing of statements at [~~such~~] other times and
7 containing [~~such~~] other information as may be required for the
8 administration of this chapter. The department shall prescribe
9 the form of the statement required by this section and may adopt
10 any federal form appropriate for the purpose.

11 (b) In regard to the statement required under subsection

12 (a), an employer that fails to:

13 (1) Furnish the statement to the employee by the
14 prescribed due date;

15 (2) File the statement with the department by the
16 prescribed due date; or

17 (3) Electronically file the statement with the department
18 if the employer is required to file electronically
19 under section 231-8.5;



1 shall be subject to a penalty of \$25 per failure; provided that
2 the penalty imposed under this section shall not exceed \$50 per
3 employee."

4 SECTION 2. Statutory material to be repealed is bracketed
5 and stricken. New statutory material is underscored.

6 SECTION 3. This Act shall take effect upon its approval.



Report Title:

Withholding Tax

Description:

Amends the due date for employers to file the wage and tax statement from the last day of February to January 31 following the close of the calendar year. Imposes a penalty on employers that fail to timely furnish and file the wage and tax statement.
(SD1)

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