
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 thirty-day period ends before
11 January 31, a written statement, showing the period covered by
12 the statement, the wages paid by the employer to the employee
13 during such period, and the amount of the tax deducted and
14 withheld or paid in respect of such wages. Each such employer
15 shall file on or before ~~[the last day of February]~~ January 31
16 following the close of the calendar year a duplicate copy of
17 each such statement. The department of taxation may grant to



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

10 (b) An employer that fails to comply with the statement
11 requirements of subsection (a) by failing to:

12 (1) Furnish the statement to the employee by the
13 prescribed due date under subsection (a);

14 (2) File the statement with the department by the
15 prescribed due date under subsection(a); or

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

19 shall be subject to a penalty of \$25 per incident; provided that
20 the penalty imposed under this section shall not exceed \$50 per
21 employee."



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 Statutory material to be repealed is bracketed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

3 SECTION 3. This Act shall take effect on January 1, 2050.



Report Title:

Withholding Tax; Due Date; Penalty

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. Effective 1/1/2050. (HD1)

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

