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# 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) With regard to the statement required under subsection

11 (a), an employer who:

12 (1) Wilfully fails to furnish the statement to an employee  
13 by the prescribed due date;

14 (2) Fails to file the statement with the department by the  
15 prescribed due date; or

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

19 shall be subject to a penalty of twenty-five dollars per  
20 failure; provided that the penalty imposed under this section  
21 shall not exceed \$50 per 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 Statutory material to be repealed is bracketed  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 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, or file electronically if required, the wage and tax statement. (SD1)

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

