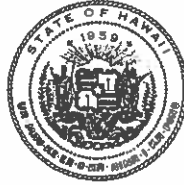


JOSH GREEN, M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



STATE OF HAWAII  
DEPARTMENT OF TAXATION

*Ka 'Oihana 'Auha'u*

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GARY S. SUGANUMA  
DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO  
DEPUTY DIRECTOR

DEPT. COMM. NO. 018

December 23, 2024

The Honorable Ronald D. Kouchi  
President and Members of the Senate  
Thirty-Third State Legislature  
State Capitol, Room 409  
Honolulu, HI 96813

The Honorable Nadine K. Nakamura  
Speaker and Members of the  
House of Representatives  
Thirty-Third State Legislature  
State Capitol, Room 431  
Honolulu, HI 96813

Dear President Kouchi, Speaker Nakamura, and Members of the Legislature:

As requested in House Resolution 61, 32nd Leg., Reg. Sess. (2024), Urging State Departments and Agencies to Enable Employees to Telework to the Greatest Extent Possible, the Department of Taxation ("Department") hereby transmits its report on the Department's Telework Program.

If you have any questions or concerns, please contact Administrative Services Officer, Min Meng at [min.meng@hawaii.gov](mailto:min.meng@hawaii.gov).

Sincerely,

A handwritten signature in blue ink, appearing to read "Gary S. Suganuma", written over a circular stamp or seal.

Gary S. Suganuma  
Director of Taxation

Enclosure

**Hawai'i Department of Taxation**  
**Telework Program Report to the Thirty-Third State Legislature**

House Resolution 61, 32nd Leg., Reg. Sess. (2024) ("HR 61") generally defined "telework" and provided a brief history of its use and development until it has "grown to become an integral way of life and business for many employees and employers." It concluded that the beneficial aspects of telework for state employees included employee retention and enhanced recruiting, and that use of telework would:

help to improve the continuity of government operations during emergencies, retain a more resilient workforce, reduce management costs related to employee turnover and absenteeism, diminish traffic congestion, reduce strain on public infrastructure and resources, and enhance the work-life balance of their employees by allowing them to better manage their work and family obligations.

HR 61 also requested that each department and agency submit the following information to the Legislature prior to the convening of the Regular Session of 2025:

- (1) Compile a list of positions within its respective department or agency that can be fully or partially performed through telework and indicate how many of those positions are currently allowed to telework;
- (2) Compile a list of the department's or agency's efforts to enable their employees to telework more easily and frequently.

To fulfill the first request above, on February 15, 2024, a survey was sent to Department of Taxation (DOTAX) division managers to determine what types of positions would be appropriate for telework in accordance with the provisions in Hawai'i Executive Order 23-01 and the operational needs of DOTAX. The position list is provided below. Factors that were considered included:

1. Nature of job duties
  - a. Necessity for face-to-face interaction with the public
  - b. Necessity to access secure DOTAX information systems
  - c. Nature of information access needed to perform job functions
2. Permanent, Temporary, or Part-Time
3. Ability to maintain and responsibly use Department equipment, including computer systems
4. Digital storage requirements
5. Other factors as determined by the managers

The following were the survey results:

Total Budgeted Positions in DOTAX:	480
Seasonal Positions (Not Eligible):	44
Eligible Positions within DOTAX:	436
Positions Considered Suitable for Telework ("YES" response):	195
Positions Considered Not Suitable for Telework ("NO" response):	241

In response to the second request, to compile a list of the department's or agency's efforts to enable their employees to telework more easily and frequently, the Department is finalizing a DOTAX specific administrative directive regarding telework to supplement the state's telework policy, and an Administrative Directive for remote access to computer information systems.

These Departmental administrative directives will provide policies and procedures specific to the needs of the Department, and its ability to administer an effective and efficient telework and remote access program. Examples of policies include qualifying and disqualifying factors for individual employees, including the ability to secure work information in their homes, necessity of close supervision, and access to confidential federal tax information, which is highly regulated by the Internal Revenue Service (IRS) under IRS Publication 1075, Tax Information Security Guidelines For Federal, State and Local Agencies.

The Department's Information and Technology Services Office is completing an inventory to determine the feasibility of providing Department employees with equipment to securely access systems remotely, and evaluating security requirements for employees to use their personally owned equipment.

It is anticipated that these policies will be finalized prior to the start of the legislative session.