LINDA LINGLE
GOVERNOR

JAMES R. AIONA, JR.
LT. GOVERNOR

KURT KAWAFUCHI
DIRECTOR OF TAXATION

MARIE C. LADERTA
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809

PHONE NO: (808) 587-1510
FAX NO: (808) 587-1560

July 29, 2005

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2005-03

RE: Act 27, Session Laws of Hawaii 2005, Relating to Income Tax Withholding

On April 25, 2005, the Governor signed S.B. No. 840, S.D.1, an Administration sponsored measure, into law as Act 27, Session Laws of Hawaii 2005 (Act 27).

Act 27 clarifies the semi-weekly remittance due date requirements by incorporating the federal three-day banking rule which allows every employer, required to remit the Hawaii state withholding tax (SWT) on a semi-weekly schedule, to have at least three banking days following the close of the semi-weekly period to remit the SWT.

This results in employers having at least three banking days to remit similar withholding taxes for federal and Hawaii tax purposes. See attached schedule listing the due dates for Hawaii SWT purposes.

This Act took effect upon approval.

Current forms and other tax information are available at the Department's website at: www.state.hi.us/tax. If you know which tax form or publication you need, please call the Department's request line at 808-587-7572, or toll-free from the neighbor islands and continental U.S. at 1-800-222-7572. This service is available 24 hours a day, 7 days a week.

KURT KAWAFUCHI
Director of Taxation

HRS Sections Explained: HRS sections 235-62.

Attachment: Schedule of 2005 Due Dates for SWT Payments Made under Semi-Weekly Rule

Attachment to DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2005-03

Schedule of 2005 Due Dates for SWT Payments Made under Semi-Weekly Rule

If the paydate falls in the following semi-weekly periods (see Columns A, C, E & G), the Hawaii state withholding tax is to be remitted on or before the respective due dates (see applicable Columns B, D, F & H):

Semi-Weekly Period	Due Date	Semi-Weekly Period	Due Date	Semi-Weekly Period	Due Date	Semi-Weekly Period	Due Date
A	B	C	D	E	F	G	H
Jan 1-4	Jan 7	Apr 1	Apr 6	Jul 1	Jul 7	Oct 1-4	Oct 7
Jan 5-7	Jan 12	Apr 2-5	Apr 8	Jul 2-5	Jul 8	Oct 5-7	Oct 13
Jan 8-11	Jan 14	Apr 6-8	Apr 13	Jul 6-8	Jul 13	Oct 8-11	Oct 14
Jan 12-14	Jan 21	Apr 9-12	Apr 15	Jul 9-12	Jul 15	Oct 12-14	Oct 19
Jan 15-18	Jan 24	Apr 13-15	Apr 20	Jul 13-15	Jul 20	Oct 15-18	Oct 21
Jan 19-21	Jan 26	Apr 16-19	Apr 22	Jul 16-19	Jul 22	Oct 19-21	Oct 26
Jan 22-25	Jan 28	Apr 20-22	Apr 27	Jul 20-22	Jul 27	Oct 22-25	Oct 28
Jan 26-28	Feb 2	Apr 23-26	Apr 29	Jul 23-26	Jul 29	Oct 26-28	Nov 2
Jan 29-Jan 31	Feb 4	Apr 27-29	May 4	Jul 27-29	Aug 3	Oct 29-Oct 31	Nov 4
Feb 1	Feb 4	Apr 30	May 6	Jul 30-Jul 31	Aug 5	Nov 1	Nov 4
Feb 2-4	Feb 9	May 1-May 3	May 6	Aug 1-Aug 2	Aug 5	Nov 2-4	Nov 9
Feb 5-8	Feb 11	May 4-6	May 11	Aug 3-5	Aug 10	Nov 5-8	Nov 14
Feb 9-11	Feb 16	May 7-10	May 13	Aug 6-9	Aug 12	Nov 9-11	Nov 16
Feb 12-15	Feb 18	May 11-13	May 18	Aug 10-12	Aug 17	Nov 12-15	Nov 18
Feb 16-18	Feb 24	May 14-17	May 20	Aug 13-16	Aug 22	Nov 16-18	Nov 23
Feb 19-22	Feb 25	May 18-20	May 25	Aug 17-19	Aug 24	Nov 19-22	Nov 28
Feb 23-25	Mar 2	May 21-24	May 27	Aug 20-23	Aug 26	Nov 23-25	Nov 30
Feb 26-Feb 28	Mar 4	May 25-27	Jun 2	Aug 24-26	Aug 31	Nov 26-29	Dec 2
Mar 1	Mar 4	May 28-31	Jun 3	Aug 27-30	Sep 2	Nov 30	Dec 7
Mar 2-4	Mar 9	Jun 1-3	Jun 8	Aug 31	Sep 8	Dec 1-2	Dec 7
Mar 5-8	Mar 11	Jun 4-7	Jun 13	Sep 1-2	Sep 8	Dec 3-6	Dec 9
Mar 9-11	Mar 16	Jun 8-10	Jun 15	Sep 3-6	Sep 9	Dec 7-9	Dec 14
Mar 12-15	Mar 18	Jun 11-14	Jun 17	Sep 7-9	Sep14	Dec 10-13	Dec 16
Mar 16-18	Mar 23	Jun 15-17	Jun 22	Sep 10-13	Sep 16	Dec 14-16	Dec 21
Mar 19-22	Mar 28	Jun 18-21	Jun 24	Sep 14-16	Sep 21	Dec 17-20	Dec 23
Mar 23-25	Mar 30	Jun 22-24	Jun 29	Sep 17-20	Sep 23	Dec 21-23	Dec 29
Mar 26-29	Apr 1	Jun 25-28	Jul 1	Sep 21-23	Sep 28	Dec 24-27	Dec 30
Mar 30-31	Apr 6	Jun 29-30	Jul 7	Sep 24-27	Sep 30	Dec 28-30	Jan 5
				Sep 28-30	Oct 5	Dec 31	Jan 6

NOTE: This calendar reflects all federal holidays and legal holidays recognized by the State of Hawaii.