DAVID Y. IGE
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DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2021-08

RE: New Deadline for Employers to File and Furnish Form W-2/HW-2

This Tax Announcement is to remind all Hawaii employers about changes to due dates for Form W-2/HW-2. On June 29, 2021, Governor David Y. Ige signed Act 115, Session Laws of Hawaii 2021 (Act 115), which takes effect on January 1, 2022.

Effective January 1, 2022, Form W-2/HW-2 must be filed with the Department of Taxation (Department) and furnished to the employee no later than January 31st following the close of the calendar year. Prior to the enactment of Act 115, the deadline was last day of February following the close of the calendar year.

Penalties for Noncompliance

In addition to changing the deadline, Act 115 also imposes a $25 per violation penalty (up to a maximum of $50 per employee) for any employer who willfully fails to:

- Timely furnish Form W-2/HW-2 to an employee;
- Timely file Form W-2/HW-2 with the Department; or
- Fails to file Form W-2/HW-2 electronically if required to do so.

Application of Act 115

As stated above, Act 115 becomes effective on January 1, 2022, thus, it will apply to calendar year 2021 and subsequent years. As a result, Form W-2/HW-2 must be furnished to the employee and filed with the Department no later than January 31, 2022 for the 2021 calendar year.

For more information, please contact the Technical Section at (808) 587-1577 or by email at Tax.Technical.Section@hawaii.gov.

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