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December 4, 2024

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2024-05

RE: Adoption of Amended Hawaii Administrative Rules Section 18-235-61-06, Relating to Income Tax Withholding Tables for Tax Year 2025

On June 3, 2024, H.B. 2404, H.D. 1, S.D. 1, C.D. 1, was signed into law by Governor Josh Green, M.D. as Act 46, Session Laws of Hawaii 2024. Act 46 increases the standard deduction amounts for tax year 2024 and amends the income tax brackets by increasing the income limits in each bracket for tax year 2025.

Pursuant to chapter 91, Hawaii Revised Statutes (HRS), the Department of Taxation ("Department") amended section 18-235-61-06, Hawaii Administrative Rules (HAR), to incorporate updated income tax formulas and withholding tables for tax year 2025. The amended rule was adopted after a public hearing on November 19, 2024, and is effective on December 6, 2024.

Amended HAR section 18-235-61-06 may be accessed on the Lieutenant Governor's website at https://ltgov.hawaii.gov/the-office/administrative-rules/, or directly on the Department's website at https://tax.hawaii.gov/legal/taxlawandrules/.

Booklet A, Employer's Tax Guide, for tax year 2025, is available for viewing and printing from the Department's website at https://files.hawaii.gov/tax/news/pubs/25BkltA.pdf. If you have any issue accessing Booklet A, would like a copy to be emailed or mailed to you, or have any questions or concerns, please contact the Department at 808-586-1530 or by email at Tax.Technical.Section@hawaii.gov. Copies may also be obtained in person at:

Department of Taxation
Taxpayer Services – 1st Floor
830 Punchbowl Street
Honolulu, HI 96813-5094

If you have any questions about this Tax Announcement, please contact the Rules Office at 808-587-1530, or via email at Tax.Rules.Office@hawaii.gov.

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