JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR

GARY S. SUGANUMA
DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

STATE OF HAWAI'I
DEPARTMENT OF TAXATION
Ka 'Oihana 'Auhau
P.O. BOX 259
HONOLULU, HAWAI'I 96809
PHONE NO: (808) 587-1530
FAX NO: (808) 587-1584

December 1, 2025

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2025-07

RE: Adoption of Amended Hawaii Administrative Rules Section 18-235-61-06, Relating to Income Tax Withholding Tables for Taxable Years Beginning After December 31, 2025

On June 3, 2024, Governor Josh Green, M.D. signed into law Act 46, Session Laws of Hawaii 2024. Act 46 increased the standard deduction amounts for tax year 2024, and amended the income tax brackets by increasing the income limits in each bracket for tax year 2025.

Act 46 additionally increases the standard deduction amounts for tax year 2026.

Pursuant to chapter 91, Hawaii Revised Statutes (HRS), the Department of Taxation (DOTAX) amended section 18-235-61-06, Hawaii Administrative Rules (HAR), to incorporate updated income tax formulas and withholding tables for tax year beginning after December 31, 2025. The amended rule was adopted after a public hearing on October 30, 2025, and is effective on December 5, 2025.

Amended HAR section 18-235-61-06 may be accessed via 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 2026, 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.

GARY S. SUGANUMA
Director of Taxation