

**JOSH GREEN, M.D.**  
GOVERNOR

**SYLVIA LUKE**  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**

*Ka 'Oihana 'Auhau*

P.O. BOX 259  
HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1530  
FAX NO: (808) 587-1584

**GARY S. SUGANUMA**  
DIRECTOR OF TAXATION

**KRISTEN M.R. SAKAMOTO**  
DEPUTY DIRECTOR

## **NOTICE OF PUBLIC HEARING**

Pursuant to Chapter 91, Hawaii Revised Statutes, notice is hereby given that the Department of Taxation (DOTAX), State of Hawai'i, will hold a public hearing to allow the public to comment on the proposed amendment of Hawaii Administrative Rules section 18-235-61-06. The proposed amendment incorporates "Appendix 2: Income Tax Withholding Tables for Taxable Years Beginning After December 31, 2025 (June 30, 2025)" for employers to use to determine the amount of income tax to be withheld. The meeting will be held in-person on **Thursday, October 30, 2025, 9:00 a.m. at:**

**Princess Ruth Keelikolani Building  
Room 310  
830 Punchbowl Street  
Honolulu, Hawaii 96813**

All interested parties are invited to attend and present their views orally or in writing. Written statements may be submitted to the Rules Office at the Department of Taxation before or at the public hearing. Interested persons may also attend using Zoom through the following link:

Via internet:

<https://us05web.zoom.us/j/86385752806?pwd=ej37arsfWw0nmUmacFExaIc5qyypGW.1>

Meeting ID: 863 8575 2806

Passcode: WH2026

Persons wishing to provide testimony online must be connected to the Zoom meeting no later than 8:55 a.m. (5 minutes prior to the public hearing start time). Testifiers who experience technical issues must contact (808) 587-1530 for assistance. Persons who need special ADA-related assistance are invited to contact Garrison Kurth at (808) 587-1562 or at the email address on the following page at least five working days prior to the date of the hearing.

Public hearings will conclude when the last verbal testifier has finished. Emailed and mailed testimony may be sent to the DOTAX Rules Office noted below and may be sent at any time up to five working days after the public hearing. Please note that all submitted testimony will become part of the public record.

The proposed rule amendments may be viewed online at the DOTAX website (<https://tax.hawaii.gov/legal/taxlawandrules/>) under the section titled "Proposed Administrative

Rules." Persons may request a hardcopy of the rule proposal by phone, or in writing, by contacting the DOTAX Rules Office as follows:

**DOTAX Administrative Rules Office**  
**830 Punchbowl Street, Room 219**  
**Honolulu, HI 96813**  
**(808) 587-1530**  
**[tax.rules.office@hawaii.gov](mailto:tax.rules.office@hawaii.gov)**