

DEPARTMENT OF TAXATION

Amendment to Chapter 18-235,  
Hawaii Administrative Rules

Effective: NOV 19 2024

SUMMARY

1. §18-235-61-06 is amended.

**§18-235-61-06 Amount of tax to be withheld. (a)**

To determine the amount of tax to be withheld, the employer shall use either the tables or formula method provided by the department.

If the payroll period is a multiple of one week, other than biweekly, the employer shall determine the amount of tax to be withheld as follows:

- (1) Determine the average weekly or biweekly wage for the particular payroll period;
- (2) Compute the amount of tax to be withheld, based upon the average wage paid to the employee; and
- (3) Multiply the amount of tax to be withheld per payroll period by the number of weeks in the payroll period.

If wages are paid on a quarterly, semiannual, or annual basis, the employer shall compute the amount of tax to be withheld by multiplying the average wage for one month by the number of months in the payroll period.

(b) For the purpose of calculating income tax withholding amounts for the 2025 taxable calendar year, the employer shall use the tables in the appendix entitled "Appendix 1: Income Tax Withholding Tables for tax year 2025" (August 16, 2024) located at the end of chapter 18-235, which is made a part of this section. [Eff 2/16/82; am and ren §18-235-61-06 10/13/94; am ] (Auth: HRS §§231-3(9), 235-61, 235-61(g)(3), 235-118) (Imp: HRS §§235-61 to 235-67)

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Chapter 18-235, Hawaii Administrative Rules, was adopted on NOV 19 2024, following public hearing held on November 19, 2024, after public notice was given in the Honolulu Star Advertiser, the Garden Isle, the Maui News, West Hawaii Today, and the Hawaii Tribune on October 18, 2024.

These amendments to chapter 18-235 shall take effect ten days after filing with the Office of the Lieutenant Governor.

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GARY SUGANUMA  
Director of Taxation

APPROVED:

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JOSH GREEN, M.D.  
Governor  
State of Hawaii

Dated: \_\_\_\_\_

APPROVED AS TO FORM:

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Deputy Attorney General