



**DEPARTMENT OF TAXATION**

STATE OF HAWAII

February 3, 1982

**TAX INFORMATION RELEASE** 82-3

RE: State Income Tax Withholding on Sick Pay Including  
Temporary Disability Insurance

Advice has been requested as to whether the State will permit voluntary withholding of sick pay.

Administratively, the State will permit voluntary withholding of sick pay. In general, a taxpayer may request that an employer or third party such as insurance companies withhold State income taxes from an employee's sick pay. The taxpayer may follow the same procedure as that prescribed for federal withholding. In the case of third party payers, the withheld taxes shall be reported on Form HW-14 which shall be filed with the Department of Taxation and the amount withheld shall be paid at the time of filing.

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