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DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2011-29

RE: Withholding Tax Tables for 2011 and 2012

Employers should use Booklet A (Rev. 2006) and the Supplemental Insert to Booklet A (Rev. 2006) until December 31, 2012 as the withholding tax tables for tax years 2011 and 2012. Act 97, Session Laws of Hawaii 2011 (Act 97), delays the standard deduction and personal exemption increases approved under Act 60, Session Laws of Hawaii, 2009 (Act 60). This provision took effect retroactively back to December 30, 2010. The effect is that for tax years 2011 and 2012, the standard deduction and personal exemptions will be at their 2009 amounts, and for tax years 2013 and thereafter, the standard deduction and personal exemptions will be at the higher amounts found in Act 60.

Prior to Act 97, employers were using Booklet A (Rev. 2010) which contained revised Hawaii withholding tax tables due to the increased personal exemption amount. However, to address the delay of the personal exemption increase due to Act 97, employers should use Booklet A (Rev. 2006) and the Supplemental Insert to Booklet A (Rev. 2006) until December 31, 2012, available on the Department's website at www.hawaii.gov/tax.

For more information related to this Announcement, please contact the Rules Office at 808-587-1577.


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