

■ **STATE INCOME TAX LAW (*WITHHOLDING PROVISIONS*)**

TERMS: Farm and plantation operators and other agricultural employers are required to withhold state income tax from their workers' wages, and to forward withheld taxes to the state monthly or quarterly throughout the year.

By January 31 of the following year, employers must provide each worker with a written statement showing the total amount of wages paid and taxes withheld, and send a copy of the annual statement to the state agency by the last day of February.

ENFORCEMENT: *Compliance Division, Department of Taxation, Honolulu, Hawaii 96813 (808-587-1611)*. A worker who has reason to believe that taxes are being improperly deducted from wages or incorrectly reported or forwarded to the state agency, or who has not received an annual wage and tax statement from the employer, should contact the nearest district office of the Department.