

DAVID Y. IGE  
GOVERNOR

JOSH GREEN M.D.  
LT. GOVERNOR



ISAAC W. CHOY  
DIRECTOR OF TAXATION

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

May 25, 2022

## DEPARTMENT OF TAXATION LANGUAGE ACCESS PLAN

### INTRODUCTION

Title VI of the Civil Rights Act of 1964 ("Title VI") provides that "No person in the United States shall on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal funding."

Presidential Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency" was created to "... improve access to ... federally assisted programs and activities for persons, who as a result of national origin, are limited in their English proficiency."

Chapter 321C, Hawaii Revised Statutes (HRS), requires State agencies and covered entities to take reasonable steps to ensure meaningful access to services, programs, and activities to Limited English Proficiency ("LEP") persons. Accordingly, the Department of Taxation ("DOTAX") seeks to implement the initiatives set forth in this LEP Plan to meet its obligations under Chapter 321C, HRS. The purpose of this LEP Plan is to take reasonable steps to ensure persons with limited English proficiency gain meaningful access to DOTAX services and programs.

Hawaii's population reflects a rich blend of peoples and cultures. According to 2016-2020 American Community Survey (data released on March 17, 2022), 347,961 (or 26%) of Hawaii's 1,331,895 people (5 years and over) speak a language other than English at home. Approximately 152,407 (or 11%) people claimed that they speak English "less than very well". Many have only a limited ability to read, write, speak or understand English. Language barriers often prohibit many residents from fully participating in our community and undermine efforts to become self-sufficient and productive. Almost everyone who resides or does business in Hawaii has some form of interaction with DOTAX. This LEP Plan embodies DOTAX's commitment to provide essential and meaningful access to LEP customers.

DOTAX submitted its original LEP Plan on January 3, 2008 and a revised plan on December 1, 2016. This revised plan reaffirms its original plan.

## **DEFINITION OF LIMITED ENGLISH PROFICIENT PERSONS/CUSTOMERS**

For purposes of this LEP Plan, "LEP" persons or "LEP customers" mean individuals who do not speak English as their primary language and who have a limited ability to read, write, speak, or understand English. Such taxpayers may require language assistance with respect to a particular service, benefit, or encounter.

## **RELEVANT FACTORS**

In determining how to provide effective and meaningful access to LEP customers, the U.S. Department of Labor has established the following four guidelines (68 FR 32290, 32294 (May 29, 2003)):

1. The number or proportion of LEP persons eligible to be served or likely to be encountered by the program;
2. The frequency with which LEP persons come into contact with the program;
3. The nature and importance of the program, activity, or service provided by the program to LEP persons; and
4. The resources available to the program and the costs of providing interpretation/translation services.

The touchstone of this four-factor analysis is reasonableness. Reasonableness is measured by balancing (1) the scope, need, and nature of assistance to the LEP population served, and (2) DOTAX's capability to provide the appropriate resources.

Decisions regarding oral interpretation and written translation services under the following LEP Plan will be guided by the four-factor analysis cited above.

## **LEP PLAN**

### **I. DEVELOPMENT OF A REPORTING SYSTEM TO OBTAIN KEY INFORMATION ABOUT THE LEP CUSTOMERS WHO USE DOTAX SERVICES**

In order to provide meaningful access to LEP customers, DOTAX will first gather information about what languages they speak, what DOTAX services they use, and the frequency in which they use these services.

According to 2015-2019 American Community Survey, the top fourteen languages spoken at home in Hawaii are: (1) Ilocano, (2) Japanese, (3) Tagalog, (4) Korean, (5) Spanish, (6) Cantonese, (7) Vietnamese, (8) Chuukese, (9) Mandarin, (10) Marshallese, (11) Hawaiian, (12) Samoan, (13) Cebuno, and (14) Thai.

In the past, DOTAX surveyed all its employees regarding LEP customers. The languages encountered by employees while serving LEP customers are as follows: (1) Chinese, (2) French,

(3) German, (4) Hindi, (5) Ilocano, (6) Japanese, (7) Korean, (8) Micronesian (includes Samoan), (9) Middle East (includes Pakistan), (10) Spanish, (11) Tagalog, (12) Vietnamese, and (13) Visayan. The most encountered languages are Tagalog, Ilocano, Chinese, Korean, and Japanese.

DOTAX also asked for recommendation on vital documents that should be translated, and the suggestion from employees are as follows: (1) Taxpayer's Bill of Rights, (2) Hawaii Revised Statutes, (3) BB-1, Income Tax and General Excise Tax Forms, (4) All instructions, (5) How to file various taxes, (6) Newsletters, brochures, announcements, (7) Contact information, (8) Tax Information Release about HARPTA, and (9) Tax assessments.

In addition, DOTAX conducted a survey within the Department as to which programs had the most frequent contacts with limited English speaking individuals, what services they required, and the languages that they spoke. In conjunction with this survey, DOTAX identified personnel within the Department who have foreign language capabilities, in order to create a database listing of multi-lingual DOTAX employees. The listing has been updated recently and is attached (Appendix "A"). Each division or office within DOTAX will be provided with the updated multi-lingual listing for reference. Divisions and offices that have specialized documents that will require translated versions or that require specialized protocols shall help develop supplemental plans that fit their particular circumstances.

To the extent that DOTAX may require additional personnel to provide language services to our customers with limited English proficient in order to meet the requirements set forth in section 321C-3, HRS, DOTAX will fill existing, budgeted vacant public contact positions with qualified personnel who are bilingual, provided such hiring is consistent with civil service hiring guidelines and regulations,

## **II. NOTIFICATION OF INTERPRETATION/TRANSLATION SERVICES TO LEP CUSTOMERS**

At least one 11" x 17" poster, provided by the Department of Health Office of Language Access, will be placed in a prominent place in or beside the entrance to all DOTAX offices having contact with the public. The poster will inform LEP customers that DOTAX provides free interpretation services. An 8½" x 11" copy of this poster is attached (Appendix "B").

An internal assessment will be completed to determine whether any materials should be translated. Written translation of those documents will be subject to the four-factor analysis and reasonableness.

## **III. PROVIDING INTERPRETATION/TRANSLATION SERVICES FOR LEP CUSTOMERS**

In the course of serving our clients, situations may arise where LEP customers are unable to communicate with DOTAX personnel without the assistance of interpreters. To ensure that the inability to communicate in English does not deprive members of the public of essential or deserving rights and privileges, DOTAX will provide an interpreter, at no cost to the client.

## A. Oral Interpretation

When a customer approaches a DOTAX employee and appears to be asking for help, but the customer has difficulty communicating what he or she needs, the DOTAX employee shall follow the following procedures:

### 1. In-Person Interpreter

The DOTAX employee helping that the LEP customer should attempt to determine what language that person speaks. If that language cannot be readily determined, the DOTAX employee will use the poster attached as Appendix "A" to help find out what language the customer speaks. The DOTAX employee will allow the client to review the poster and encourage the person to point to the language in which an interpreter is needed.

As a general rule, a competent,<sup>1</sup> in-person interpreter is preferred over a telephone interpreter. Accordingly, if the client points to a language on the poster, then the DOTAX employee will refer to the multi-lingual listing of all DOTAX employees and first contact an available interpreter within the DOTAX employee's office. If no one is available to interpret within that office, then the DOTAX employee will attempt to contact an interpreter in the proximity of his or her own office (such as: on the same floor). If no one in the proximity of the office is available, then the DOTAX employee will contact an interpreter within DOTAX.

If no one is available within DOTAX, then the DOTAX employee assisting the customer will call DOTAX LEP Plan Coordinator. DOTAX LEP Plan Coordinator will determine if it is appropriate to contact external interpreter services.

DOTAX LEP Plan Coordinator must perform research in the community to identify potential interpreters who may be available as volunteers or on contracts to provide interpretation services in all anticipated languages. The DOTAX LEP Plan Coordinator will have authority to engage such interpreters when it seems likely that the customer will be unable to understand what is required by DOTAX to comply with tax laws, what actions DOTAX may or will take, or to take advantage of any benefits or programs.

### 2. Language Not Listed on Poster

If the language that the client speaks is not listed on the LEP Plan poster, the DOTAX employee servicing the LEP customer shall contact the DOTAX LEP Plan Coordinator and proceed as instructed. The DOTAX LEP Plan Coordinator and the administrator of the division

---

<sup>1</sup> While it may be customary for LEP customers to bring their relatives or friends as interpreters, it is not appropriate to have family, friends or minors serve as interpreters. The accompanying adults may have limited understanding of English themselves, and frequently no understanding of tax laws. They have not been trained to provide interpretation services and may not know equivalent words and phrases. Minors also are not formally trained in providing accurate, technical interpretation services.

(or the officer of the office) servicing the LEP person shall decide whether to grant the request, in whole or in part, by using the four-factor analysis discussed in the "RELEVANT FACTORS" section above.

### 3. Telephone Calls

Should a DOTAX employee receive a telephone call from a LEP customer or a representative of a LEP customer needing oral translation, the DOTAX employee should encourage that LEP customer to come into the DOTAX employee's office, so that oral interpretation services may be arranged as set forth above. However, since that is not always possible, such as when the caller does not understand the request or is located on another island, the employee shall locate a DOTAX employee capable of taking the phone call, interpreting the questions, and supplying answers that may be provided by other DOTAX employees. If no one is available, the DOTAX employee shall follow the above procedure for locating in-person interpreters.

### B. Written Translation

In its effort to educate taxpayers of Act 134, Session Laws of Hawaii 2009, the "Cash Economy Enforcement Act of 2009," DOTAX translated its brochure into Tagalog, Ilocano, Chinese – Mandarin, and Korean.

## IV. DESIGNATION OF LANGUAGE ACCESS COORDINATOR

Min Meng, Administrative Services Officer, is the designated LEP Plan Coordinator for the Department. The coordinator shall be responsible for, among other things: (1) the overall implementation of DOTAX LEP plan; (2) conducting the appropriate surveys for the plan; (3) responding to any inquiries or comments/complaints regarding the LEP Plan and its implementation; (4) maintaining accurate lists of multi-lingual DOTAX employees; (5) making any revision and modifications to the LEP Plan, as necessary; (6) training DOTAX employees by providing the proper background necessary to implement the objectives of the LEP Plan; (7) serving as the primary contact for LEP customers who need translation of DOTAX documents; and (8) coordinate the efforts to implement, monitor, and evaluate the LEP Plan, and (9) invite stakeholders' input aimed at improving the current LEP Plan.

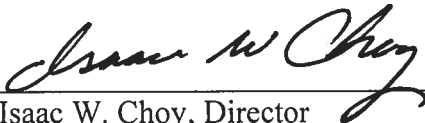
## V. SEEKING STAKEHOLDERS' INPUT

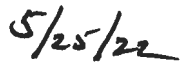
The coordinator shall seek stakeholders' input through interviews and meetings, as may be appropriate, and shall prepare a report to the Director of Taxation along with any recommendations for modification of the LEP Plan.

**VI. TRAINING**

DOTAX shall conduct training to ensure its employees are cognizant of DOTAX's Language Access Plan and when and how to ensure meaningful access to services, programs, and activities by persons of limited English proficiency as specified in section 321C-3, HRS.

This plan shall take effect upon its submission to and approval by the Office of Language Access and shall be reviewed, revised if deemed necessary, and resubmitted to the Office of Language Access every two years thereafter.

  
\_\_\_\_\_  
Isaac W. Choy, Director  
Department of Taxation

  
\_\_\_\_\_  
Date

## Appendix "A"

### Translated Taglines in the top 14 languages spoken by individuals with limited English Proficiency (LEP) in Hawaii

Do you need help in another language? We will get you a free interpreter. Call <b>(Insert your division number)</b> to tell us which language you speak.	English
您需要其它語言嗎? 如有需要, 請致電 <b>(Insert your division number)</b> , 我們會提供免費翻譯服務 您需要其它语言吗? 如有需要, 请致电 <b>(Insert your division number)</b> , 我们会提供免费翻译服务	廣東話/广东话 (Chinese - Cantonese)
您需要其它語言嗎? 如有需要, 請致電 <b>(Insert your division number)</b> , 我們會提供免費翻譯服務 您需要其它语言吗? 如有需要, 请致电 <b>(Insert your division number)</b> , 我们会提供免费翻译服务	國語/普通话 (Chinese - Mandarin)
En mi niit alilis lon pwal eu kapas? Sipwe angei emon chon chiaku ngonuk ese kamo. Kokori <b>(Insert your division number)</b> omw kopwe ureni kich meni kapas ka ani.	Kapasen Chuuk (Chuukese)
Makemake `oe i kokua i pili kekahi `olelo o na `aina `e? Makemake la maua i ki`i `oe mea unuhi manuahi. E kelepona <b>(Insert your division number)</b> `oe ia la kaua a e ha`ina `oe ia la maua mea `olelo o na `aina `e.	`Ōlelo Hawai`i (Hawaiian)
Masapulyo kadi ti tulong iti sabali a pagsasao? Ikkandakayo iti libre nga paraipatarus. Awaganyo ti <b>(Insert your division number)</b> tapno ibagayo kadakami no ania ti pagsasao nga ar-aramatenyo.	Ilokano (Ilocano)
貴方は、他の言語に、助けを必要としていますか？私たちは、貴方のために、無料で通訳を用意できます。電話番号の、 <b>(Insert your division number)</b> に、電話して、私たちに貴方の話されている言語を申し出てください。	日本語 (Japanese)
다른언어로 도움이 필요하십니까? 저희가 무료로 통역을 제공합니다. <b>(Insert your division number)</b> 로 전화해서 사용하는 언어를 알려주십시오	한국어 (Korean)
Kwoj aikuij ke jiban kin juon bar kajin? Kim naj lewaj juon am dri ukok eo ejjelok wonen. Kirtok <b>(Insert your division number)</b> im kwalok non kim kajin ta eo kwo melele im kenono kake.	Kajin Mjajel (Marshallese)
E te mana'o mia se fesosoani i se isi gagana? Matou te fesosoani e ave atu fua se faaliliu upu mo oe. Vili mai i le numera lea <b>(Insert your division number)</b> pea e mana'o mia se fesosoani mo se faaliliu upu.	Gagana Samoa (Samoan)
¿Necesita ayuda en otro idioma? Nosotros le ayudaremos a conseguir un intérprete gratuito. Llame al <b>(Insert your division number)</b> y díganos que idioma habla.	Español (Spanish)
Kailangan ba ninyo ng tulong sa ibang lengguwahe? Ikukuha namin kayo ng libreng tagasalin. Tumawag sa <b>(Insert your division number)</b> para sabihin kung anong lengguwahe ang nais ninyong gamitin.	Tagalog (Tagalog)
คุณต้องการความช่วยเหลือทางด้านภาษาหรือไม่ ทางเราจะจัดหาล่ามฟรีให้คุณ โทรที่เบอร์ <b>(Insert your division number)</b> และบอกเราว่าคุณพูดภาษาอะไร	ภาษาไทย
Bạn có cần giúp đỡ bằng ngôn ngữ khác không? Chúng tôi sẽ yêu cầu một người thông dịch viên miễn phí cho bạn. Gọi <b>(Insert your division number)</b> nói cho chúng tôi biết bạn dùng ngôn ngữ nào.	Tiếng Việt (Vietnamese)
Gakinahanglan ka ba ug tabang sa imong pinulongan? Amo kang mahatagan ug libre nga maghuhubad. Tawag sa <b>(Insert your division number)</b> aron magpahibalo kung unsa ang imong sinulti-han.	Visayan (Cebuano)