NITIJELA OF THE REPUBLIC OF THE MARSHALL ISLANDS
46TH CONSTITUTION REGULAR SESSION, 2025

Republic of the Marshall Islands
Jepilpilin Ke Ejukaan

INCOME TAX (AMENDMENT) ACT 2025

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Republic of the Marshall Islands
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INCOME TAX (AMENDMENT) ACT 2025

AN ACT to amend Title 48, Chapter 1 of MIRC in order to modernize the income tax regime.

BE IT ENACTED BY THE NITIJELA OF THE REPUBLIC OF THE MARSHALL ISLANDS

§101. Short title.

This Act may be cited as the Income Tax (Amendment) Act 2025.

§102. Amendment

Section 103(1) is hereby amended as follows:

§103. Tax on Wages and Salaries.

(1) There shall be assessed, levied, collected and paid a tax of eight percent (8%) upon the first $10,400 to be prorated at $200 per week, or $866.67 per month, and twelve percent (12%) upon the amount over $10,400 as prorated by pay period, of all wages and salaries received by every employee, except as provided in subsections (2) and (3) of this Section.

§103. Effective Date

This Act shall take effect on October 1, 2025 in accordance with the Nitijela Rules of Procedures and Article VI, Section 21 of the Constitution.

CERTIFICATE

I hereby certify:

1. That Nitijela Bill No: **34ND1** was passed by the Nitijela of the Republic of the Marshall Islands on the **18th** day of **February** 2025; and

2. That I am satisfied that Nitijela Bill No: **34ND1** was passed in accordance with the relevant provisions of the Constitution of the Republic of the Marshall Islands and the Rules of Procedures of the Nitijela.

I hereby place my signature before the Clerk this 25th day of September 2025.

Hon. Brenson S. Wase
Speaker
Nitijela of the Marshall Islands

Attest:

Morean S. Watak
Clerk
Nitijela of the Marshall Islands