

Withholding Tax Guide

Utah Withholding Information and Tax Tables

Utah State Tax Commission

210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
tax.utah.gov



If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

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E-Verify for Employers

Employers can help prevent identity theft by verifying the social security numbers of job applicants. E-Verify is a free service of the U.S. Department of Homeland Security that verifies employment eligibility through the Internet. Employers can use E-Verify at dhs.gov/E-Verify.

Electronic Filing Requirements

- You must file Utah withholding tax returns, W-2s and 1099s (with Utah tax withheld) electronically.
- Your annual reconciliation is combined with your fourth quarter return (quarterly filers) or your annual return (annual filers).
- File and amend returns electronically on our secure website at tap.utah.gov. We will reject any withholding forms received on paper.
- You may pay withholding tax online or by check. If paying by check, print a payment coupon (TC-941PC) from tax.utah.gov/forms.

Important Reminders

- It is a class B misdemeanor to have Utah employees without a withholding license. See *How to Get a Withholding Account*, below.
 - If you file federal Form 944, **Employer's Annual Federal Tax Return**, you may file and pay your Utah withholding tax annually.
 - If you do not meet the criteria in Utah Code §59-10-402, 404 and 405, you are not required to have a Utah withholding account or to withhold Utah tax. Also, if you are not required to withhold Utah tax on a form 1099, you are not required to submit the 1099 form or to report the wages or compensation on your Utah withholding or reconciliation forms.
 - If you withheld tax from a nonresident professional athlete, you must complete the **Worksheet for Nonresident Professional Athletes** when you electronically file your annual reconciliation. Download the worksheet at tax.utah.gov/forms.
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General Information

This publication includes:

- requirements for filing and paying Utah withholding tax,
- requirements for filing the Utah annual reconciliation,
- requirements for electronic filing,
- withholding tax schedules for calculating Utah withholding tax from employees' wages, and
- Utah withholding tax tables for quick lookup.

For questions about Utah withholding tax, see tax.utah.gov, or call us at 801-297-2200 (1-800-662-4335 outside the Salt Lake area).

This publication does not cover Utah withholding requirements for mineral production or pass-through entities. See tax.utah.gov/withholding and tax.utah.gov/utah-taxes/mineral-production.

This publication does not cover federal withholding requirements. Contact the Internal Revenue Service (IRS) (see *Agencies*, below).

Employment Tax Workshops

The Tax Commission (together with the IRS, Workforce Services, and the Labor Commission) holds Employment Tax Workshops sponsored by the Utah Small Business Development Centers (SBDC). These workshops teach employers how to withhold federal and state income taxes and explain federal and state filing and paying requirements. See *Agencies*, below, for more information.

Who Must Withhold Taxes for Employees

You must withhold Utah income tax (unless the employee has filed a withholding exemption certificate) if you:

- pay wages to any employee for work done in Utah;
- pay wages to Utah resident employees for work done outside Utah (you may reduce the Utah tax by any tax withheld by the other state); or
- make payments reported on forms 1099 (or as required under Utah Code §59-10-405).

Employer Withholding Exemption

You may be exempt from Utah withholding requirements if you do business in Utah for 60 days or less in a calendar year and have Tax Commission approval. If you do business for more than 60 days, you must withhold taxes for the entire period unless you can show good cause. In that case, the Tax Commission may extend the exemption for 30 days. See Utah Code §59-10-402(2).

Submit exemption requests to:

Waivers
Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-2000

Note: This exemption is for the employer, not the employee. The employee must still file and pay Utah tax on all Utah wages. Report Utah wages on Form W-2, box 16.

Employee Withholding Exclusions

Interstate Transportation Wages

Wages of interstate transportation employees are taxable only in the state of their residency (see Public Law 101-322).

To qualify, the employee must:

1. work for an interstate railroad, interstate motor carrier or interstate private carrier;
2. be a nonresident of Utah;
3. have regularly assigned duties in more than one state;
4. be subject to the jurisdiction of the U.S. Secretary of Transportation; and
5. be an operator, mechanic or someone directly responsible for the safety of a motor vehicle.

"On-call" or "as-needed" duties are not considered "regularly assigned duties."

A qualified employee must give the employer federal Form W-4, *Employee's Withholding Certificate* and write the word "Exempt" under box 4c.

The employee must notify the employer immediately if they no longer qualify for the exclusion.

Do not report the employee's wages as Utah wages in box 16 of Form W-2 and do not withhold any Utah tax on the wages.

See *General Instructions* on federal form W-4.

Active Duty Service Member's Nonresident Spouse Wages

If a nonresident active duty military service member and a non-military spouse have the same domicile and the service member moves to Utah under military orders, the spouse's domicile does not change when moving to live with the service member. All of the spouse's income is exempt from Utah income tax.

A qualified spouse receiving employee wages should give his or her employer a federal Form W-4, *Employee's Withholding Certificate*, with the following changes:

- Mark "**Utah Copy**" at the top of Form W-4, and
- Write the word "**Exempt**" under box 4c.

Do not withhold any Utah tax on wages paid to a qualified spouse. The Utah wages, although tax-exempt, are reported on Form W-2, box 16.

A qualified spouse must notify the employer immediately if they no longer qualify for the exclusion.

Definitions

Wages

Wages are payments or compensation for services performed by an employee for an employer. This includes payments in a form other than cash. Utah defines wages by the Internal Revenue Code, Section 3401(a).

Utah Taxable Wages

Utah calculates withholding tax based on wages subject to federal withholding tax (as defined by the IRS). **No subtraction is made for personal or other withholding allowances claimed on federal form W-4.**

Household Employees

Household employees provide domestic services in private homes, college clubs, fraternities, and sororities. Utah income tax may be withheld from household employees' wages if both the employer and the employee agree.

How to Get a Withholding Account

If you must withhold Utah taxes, you have several options to get a withholding tax account:

1. Online using Taxpayer Access Point at tax.utah.gov ("*Apply for a Tax Account (TC-69)*" link),
2. Online using the *OneStop Online Business Registration* at osbr.utah.gov (multiple Utah agencies), or
3. Submitting form TC-69, *Utah State Business and Tax Registration* (Tax Commission only). Get forms online at tax.utah.gov/forms.

Federal Employer Identification Number

Employers must get a federal employer identification number (EIN) from the IRS before registering in Utah.

You can request an EIN through the IRS's *Online EIN Application* at www.irs.gov. Contact the IRS at 1-800-829-4933 for more information.

If you change your EIN with the IRS, you must also change your Utah withholding account number (file form TC-69 and include Schedule WTH).

If you changed the EIN and Utah withholding account numbers during the year, you may need to file form TC-941D, *Discrepancy Report*. See *Balancing the Reconciliation* below.

Bond Requirements for Utah

You may have to post a bond of \$25,000 to \$500,000 if you have a history of filing or paying late. See Utah Code §59-10-405.5(6).

How Much to Withhold

Withhold amounts based on your employee's federal W-4 form and the Utah withholding schedules or tables in this publication. See Utah Rules R865-9I-14 and 15.

How to File Returns

You must file returns electronically and pay all amounts withheld to the Tax Commission by the due dates.

You must file a return for each filing period, even if you don't withhold taxes during a period. We may assess a non-filing penalty if you make a payment without filing a return.

See detailed filing instructions and file returns online at tap.utah.gov. Also see tax.utah.gov/withhold/ti-02.pdf.

Filing with No Tax Liability (Zero Returns)

If there is no withholding for the period, you must file a return showing zeros. Failing to do so will result in an estimated tax assessment.

If you have no withholding for the entire year, you must still file an annual reconciliation by January 31 of the following year. Failure to do so may result in penalties.

Amended Return

An amended return replaces a previously filed return. Enter the total corrected amounts, not the amount of the adjustment.

File amended returns online at tap.utah.gov. Reopen the return in your online account, click the amended box, make any corrections, and resubmit the return.

Pay any additional taxes you owe (see *How to Make Payments*, below). Include interest calculated from the original due date to your payment date. Find interest rates in Pub 58, *Utah Interest and Penalties*, at tax.utah.gov/forms.

How to Make Payments

NOTE: Payments do not count as returns.

Pay online at tap.utah.gov, or mail your payment with payment coupon TC-941PC. Print payment coupons at tax.utah.gov/forms.

Pay online using:

- **Electronic Funds Transfer (EFT) ACH Credit**—You initiate this payment through your financial institution (they may charge a transaction fee). See *Electronic Funds Transfer - EFT*, at tax.utah.gov/billing.
- **ACH Debit Requests** — You authorize the Tax Commission to initiate this payment (there is no transaction fee). Go to tap.utah.gov for more information.
- **Credit Card** — Pay electronically with a credit card at tap.utah.gov. You will be charged a convenience fee for this service.

Payroll Service Providers

Payroll service providers may handle all withholding record keeping, payments and reconciliations for an employer.

However, the employer is responsible if returns and payments are not submitted on time.

Liability

Employers are liable for the tax required to be withheld — not their employees. If you fail to pay any of the withheld taxes, we may put a lien on your business assets and personal property.

Annual Reconciliation

You must file an annual reconciliation for each year (or partial year) you have a withholding tax account, even if you have no employees or withholding to report for the year. Both quarterly and annual filers must file annual reconciliations.

Tax years starting 2018

Your reconciliation is combined with your fourth quarter withholding tax return (quarterly filers) or your annual withholding tax return (annual filers).

Tax years before 2018

If reconciling a tax year before 2018, you must file the reconciliation return in addition to and separately from your quarterly or annual withholding return(s).

See *Online Filing and Paying of Withholding and Mineral Production Taxes* at tax.utah.gov/developers/withholding for step-by-step annual reconciliation instructions.

Amended Reconciliations

An amended reconciliation replaces a previously filed reconciliation. Amend online at tap.utah.gov. Reopen the reconciliation in your online account, click the amended box, make any corrections, and resubmit the reconciliation. Submit **only new or corrected** W-2s and 1099s.

Late and/or Incorrect Filings

We will assess a penalty if you:

1. fail to file a complete and accurate reconciliation by January 31 (see *Due Dates*),
2. do not correctly prepare your W-2s or 1099s (see *How to Prepare W-2 and 1099*), or
3. are an employer and do not file electronically.

See *Penalties and Interest*, below.

Also see *Online Filing and Paying of Withholding Tax*, at tax.utah.gov/developers/withholding.

Balancing the Reconciliation

If the total Utah taxes withheld as reported on forms W-2 and 1099 does not match the total Utah taxes reported on your quarterly or annual withholding return(s), your reconciliation is unbalanced. You may balance the reconciliation in one of three ways.

Method 1:

- Review your records and find the error.
- File an amended withholding tax return(s) to correct the error.
- File your reconciliation showing the corrected amounts and ensure that everything balances. Withholding reported for all periods must equal the Utah withholding shown on all W-2 and 1099 forms.

- If you underpaid one or more periods, pay the additional tax due with the amended return, plus interest from the original due date for the period. See Pub 58, *Utah Interest and Penalties*. Pay online at tap.utah.gov, or if you are mailing a check, include the TC-941PC payment coupon.
- If you overpaid one or more periods, send a letter to the Tax Commission with your account number, name, contact information, an explanation of the error, and if you would like the overpayment refunded or applied to another tax period.

Method 2:

- Review your records and find the error.
- If you under-reported your withholding on your quarterly or annual return(s), pay the difference with your annual reconciliation online at tap.utah.gov.
- If the payment is on a late-filed or amended reconciliation, you must also pay interest on the under-reported amount, from the January 31 due date. See Pub 58, *Utah Interest and Penalties*, for current interest rates.
- If you over-reported your withholding on your quarterly or annual return(s), send a letter to the Tax Commission with your account number, name, contact information, an explanation of the error and if you would like the overpayment refunded or applied to another tax period.

Note: You may use method 2 to balance your reconciliation when you find occasional errors. Using method 2 to avoid timely filing and paying taxes may result in additional penalties and interest.

Method 3:

- Use this method if you reported and paid Utah withholding tax during the year under multiple account numbers.
- On forms W-2 and 1099, use the Utah account number directly associated with the EIN also used on the withholding documents.
- File a reconciliation for each account, reporting what was filed and paid in the quarters for the account.
- On the reconciliation for each account, report and electronically file the state copy of the W-2s and 1099s issued for the account.
- Complete and submit a paper form TC-941D, *Discrepancy Report*, to show that the total amounts of Utah tax withheld on all your accounts balances with the W-2s and 1099s issued.

Fax the completed form TC-941D to 801-297-6357, or mail to:

Utah State Tax Commission
Technical Research Unit
210 N 1950 W
Salt Lake City, UT 84134-7000

Withholding Filing Record

Keep a record of taxes withheld and paid to the Tax Commission for at least four years from the due date of the income tax return reporting wages.

Due Dates

Anything with a due date that falls on a Saturday, Sunday or legal holiday is due the next business day.

Utah does not follow the federal withholding payment periods. Utah only requires that payments be made monthly, quarterly or annually. The IRS semiweekly deposit and \$100,000 next day deposit rules do not apply to Utah withholding taxes.

Annual Returns with Annual Payments

If you report federal household employment taxes for household employees on federal Form 1040, Schedule H, or file federal Form 944, you can pay Utah withholding taxes for these same employees annually. The Utah return and payment are due January 31 after the year wages were paid.

Quarterly Returns with Quarterly Payments

If you withhold less than \$1,000 each month, file and pay your Utah withholding taxes quarterly. Quarterly returns and payments are due by the last day of the month after the quarter ends, as follows:

<u>Quarterly Filing Period</u>	<u>Due Date</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

Quarterly filers may voluntarily change to quarterly returns with monthly payments. See *Filing Status Changes* in this publication.

Quarterly Returns with Monthly Payments

If you withhold \$1,000 or more each month, you must file quarterly, but pay your Utah withholding taxes monthly. Payments are due the last day of the following month:

<u>Monthly Pmt. Period</u>	<u>Due Date</u>
January	February 28 (or 29)
February	March 31
March	April 30
April	May 31
May	June 30
June	July 31
July	August 31
August	September 30
September	October 31
October	November 30
November	December 31
December	January 31

Annual Reconciliations, W-2s and 1099s

You must file electronically by January 31.

Note: We will not issue income tax refunds to your employees before March 1 unless you electronically file your complete reconciliation by January 31 (see Utah Code §59-10-529.1). You must file an annual reconciliation if your account is open for any part of the year.

Filing Status Changes

The Tax Commission reviews each withholding account annually to determine if the reporting and payment periods should change (based on the previous year's filings). Quarterly payers may voluntarily change to paying monthly by submitting a written request by fax to 801-297-7579 or by mail to:

Exceptions Processing
Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-3310

How to Prepare W-2s and 1099s

In addition to federal requirements, wage and earning documents reporting Utah income or withholding must include the following information:

- Your federal Employer Identification Number (EIN).
- The recipient's federal Employer Identification Number (EIN or SSN).
- Your Utah withholding account number — the 14-digit number ending in WTH. (If this number won't fit in the space on your W-2 form, you may leave out the dashes in the account number.)
- The amount of income from Utah sources.
- The amount of Utah taxes withheld, if any.

Failure to provide all required information on the W-2s or 1099s may result in penalties.

How to File W-2s and 1099s

Employers must give all employees a legible withholding statement by January 31 of the following year showing taxes withheld during the year. File copies of all forms W-2 and 1099 issued to employees and payees with your Utah annual reconciliation form. See *Annual Reconciliation*, above.

You must provide a valid Utah withholding account ID number and federal EIN on each employee's W-2 and 1099 form. You may be penalized if you do not provide this information.

For other Utah withholding requirements information, call 801-297-3811 or TDD 801-297-2020.

Amending W-2s

You must file electronically.

If you reported incorrect information on an employee's W-2, you must file a corrected W-2. File the correction as a W-2c. Only file W-2cs for the W-2s you are correcting. When entering the data on the W-2c, only enter information in the fields you are changing.

Penalties and Interest

Late Filing and Late Payments

We may assess late filing and late payment penalties on non- and late-filed returns and payments made after the due date. See Pub 58, *Utah Interest and Penalties*.

The withholding penalty structure is:

<u>Days Late</u>	<u>Penalty Amount - Greater of</u>
1-5	\$20 or 2% of the outstanding tax
6-15	\$20 or 5% of the outstanding tax
16 or more	\$20 or 10% of the outstanding tax

Penalties are assessed for failing to file a tax due return and failing to pay tax due. A second penalty will be applied if the tax is still unpaid 90 days after the due date.

Submitting incorrect forms or forms with missing information may also result in penalties. See Pub 58, *Utah Interest and Penalties*.

Annual Reconciliation

We may assess penalties if you fail to file an annual reconciliation electronically, accurately and completely by January 31 (see Utah Code §§59-1-401(8) and 59-1-401(13)).

The penalties are:

- \$50 for an annual reconciliation filed more than 14 days late; **or**
- \$30 for each W-2 and 1099 between 15 and 30 days late (up to \$75,000);
- \$60 for each W-2 and 1099 filed between 31 days late and June 1 (up to \$200,000); and
- \$100 for each W-2 and 1099 filed after June 1 (up to \$500,000).

Interest

The **interest rate** for all taxes and fees is two percentage points above the federal short-term rate for the prior fourth calendar quarter. See Pub 58, *Utah Interest and Penalties*.

Changing or Closing an Account

Use TC-69C, *Notice of Change for a Tax Account*, to:

- Report changes to your business or mailing address
- Change your business name
- Notify the Tax Commission you have changed your business ownership status
- Close your account

Get forms online at tax.utah.gov/forms.

You must close your Utah withholding account and open a new account if your EIN changes with the IRS (for example, you change from a sole proprietor to partnership). Use form TC-69 to open an account with your new EIN.

You must close your account if you sell your business or stop doing business in Utah. If you do not close your account, we will assess an estimated tax, including late penalties and interest. **Withholding licenses are not transferable.**

Agencies

Contact the following agencies for more information about state and federal withholding requirements.

Internal Revenue Service

Federal Income Tax Withholding and

Self-Employment Tax

Internal Revenue Service
50 South 200 East
Salt Lake City, UT 84111
801-799-6963
1-800-829-1040 (for individuals)
1-800-829-4933 (for businesses)
www.irs.gov

Forms and Publications

1-800-829-3676
www.irs.gov/Forms-&-Pubs

Utah State Tax Commission

Utah Income Tax Withholding

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
801-297-2200
1-800-662-4335
tax.utah.gov

Employment Tax Workshops

Small Business Development Center
Salt Lake Community College – Larry H. Miller Campus
9690 S 300 W
Sandy, UT 84070

Register online at:

clients.utahsbdc.org/events.aspx

or call 801-957-5441

Social Security Administration

Social Security

175 East 400 South
Salt Lake City, UT 84111
866-851-5275
1-800-772-1213
socialsecurity.gov/employer

Utah Dept. of Workforce Services

Unemployment Compensation

Department of Workforce Services
140 East 300 South
PO Box 45288
Salt Lake City, UT 84145-0288
801-526-9235
1-800-222-2857
jobs.utah.gov/ui/jobseeker/contactus.html

Labor Commission of Utah

Worker's Compensation

Contact any private insurance company that carries worker's compensation insurance, or contact:

Labor Commission of Utah
160 East 300 South, 3rd Floor
PO Box 146610
Salt Lake City, UT 84114-6610
801-530-6800
1-800-530-5090
laborcommission.utah.gov

Utah Withholding Taxes Calendar

The following is a list of important Utah withholding tax dates. (See federal dates in IRS Publication 15.)

NOTE: Returns and full payment must be submitted by the due date (or next business day if the due date falls on Saturday, Sunday or a legal holiday).

Due Date	All Employers	Monthly Payers	Quarterly Payers	Annual Payers
January 31	Give forms W-2 and 1099 to employees and payees. Electronically file annual reconciliation (including W-2s and 1099s).	Electronically file fourth quarter return and pay December withholding tax online at tap.utah.gov , or pay by check with TC-941PC	Electronically file and pay fourth quarter withholding tax online at tap.utah.gov , or pay by check with TC-941PC	Electronically file and pay annual withholding tax online at tap.utah.gov , or pay by check with TC-941PC
February 28		Pay January withholding tax online at tap.utah.gov , or by check with TC-941PC		
March 31 end of first quarter		Pay February withholding tax online at tap.utah.gov , or by check with TC-941PC		
April 30		Electronically file first quarter return and pay March withholding tax online at tap.utah.gov , or pay by check with TC-941PC	Electronically file and pay first quarter withholding tax online at tap.utah.gov , or pay by check with TC-941PC	
May 31		Pay April withholding tax online at tap.utah.gov , or by check with TC-941PC		
June 30 end of second quarter		Pay May withholding tax online at tap.utah.gov , or by check with TC-941PC		
July 31		Electronically file second quarter return and pay June withholding tax online at tap.utah.gov , or pay by check with TC-941PC	Electronically file and pay second quarter withholding tax online at tap.utah.gov , or pay by check with TC-941PC	
August 31		Pay July withholding tax online at tap.utah.gov , or by check with TC-941PC		
September 30 end of third quarter		Pay August withholding tax online at tap.utah.gov , or by check with TC-941PC		
October 31		Electronically file third quarter return and pay September withholding tax online at tap.utah.gov , or pay by check with TC-941PC	Electronically file and pay third quarter withholding tax online at tap.utah.gov , or pay by check with TC-941PC	
November 30		Pay October withholding tax online at tap.utah.gov , or by check with TC-941PC		
December 31 end of fourth quarter		Pay November withholding tax online at tap.utah.gov , or by check with TC-941PC		

Utah Withholding Schedules

Instructions

Follow the instructions below to compute the employee's Utah income tax withholding.

1. Find the appropriate Utah Schedule based on the payroll period (see following chart) and the employee's marital status shown on federal W-4 form.
 - a) Enter on line 1 the Utah taxable wages.
 - b) Follow the instructions for each line to complete the withholding tax calculation.
2. Line 7 of the calculation is the Utah withholding tax for the pay period.

See examples, below.

If pay period is	Number of pay periods annually	Use schedule
Weekly	52	Schedule 1
Biweekly	26	Schedule 2
Semimonthly	24	Schedule 3
Monthly	12	Schedule 4
Quarterly	4	Schedule 5
Semiannual	2	Schedule 6
Annual	1	Schedule 7
Daily	Daily	Schedule 8

If you have questions about the withholding schedules, contact:

Taxpayer Services
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
801-297-7705
1-800-662-4335 ext. 7705

Utah Schedule 1**WEEKLY Payroll Period** (52 pay periods per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	7	
4. Line 1 minus \$137 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Married

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	14	
4. Line 1 minus \$274 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Utah Schedule 2**BIWEEKLY Payroll Period** (26 pay periods per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	14	
4. Line 1 minus \$274 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Married

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	28	
4. Line 1 minus \$548 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Utah Schedule 3**SEMIMONTHLY Payroll Period** (24 pay periods per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	15	
4. Line 1 minus \$297 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Married

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	30	
4. Line 1 minus \$594 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Utah Schedule 4**MONTHLY Payroll Period** (12 pay periods per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	30	
4. Line 1 minus \$594 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Married

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	60	
4. Line 1 minus \$1,188 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Utah Schedule 5**QUARTERLY Payroll Period** (4 pay periods per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	90	
4. Line 1 minus \$1,782 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Married

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	180	
4. Line 1 minus \$3,564 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Utah Schedule 6**SEMIANNUAL Payroll Period** (2 pay periods per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	180	
4. Line 1 minus \$3,564 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Married

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	360	
4. Line 1 minus \$7,128 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Utah Schedule 7**ANNUAL Payroll Period** (1 pay period per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	360	
4. Line 1 minus \$7,128 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Married

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	720	
4. Line 1 minus \$14,256 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Utah Schedule 8**DAILY or MISCELLANEOUS Payroll Period****Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	1	
4. Line 1 minus \$27 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Married

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	3	
4. Line 1 minus \$55 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Examples of Utah Withholding Calculations

The following examples show different combinations of pay period, taxable wages and marital status.

Example 1 - Use Schedule 1, Weekly/Single

Payroll period	Weekly
Marital status	Single
Utah Taxable Wages	\$400
1. Utah taxable wages	400
2. Multiply line 1 by .0495 (4.95%)	20
3. Base allowance	7
4. Line 1 minus \$137 (not less than 0)	263
5. Multiply line 4 by .013 (1.3%)	3
6. Line 3 minus line 5 (not less than 0)	4
7. Withholding tax - line 2 minus line 6	16

Example 4 - Use Schedule 4, Monthly/Married

Payroll period	Monthly
Marital status	Married
Utah Taxable Wages	\$2,500
1. Utah taxable wages	2,500
2. Multiply line 1 by .0495 (4.95%)	124
3. Base allowance	60
4. Line 1 minus \$1,188 (not less than 0)	1,312
5. Multiply line 4 by .013 (1.3%)	17
6. Line 3 minus line 5 (not less than 0)	43
7. Withholding tax - line 2 minus line 6	81

Example 2 - Use Schedule 2, Biweekly/Single

Payroll period	Biweekly
Marital status	Single
Utah Taxable Wages	\$1,000
1. Utah taxable wages	1,000
2. Multiply line 1 by .0495 (4.95%)	50
3. Base allowance	14
4. Line 1 minus \$274 (not less than 0)	726
5. Multiply line 4 by .013 (1.3%)	9
6. Line 3 minus line 5 (not less than 0)	5
7. Withholding tax - line 2 minus line 6	45

Example 5 - Use Schedule 5, Quarterly/Single

Payroll period	Quarterly
Marital status	Single
Utah Taxable Wages	\$8,000
1. Utah taxable wages	8,000
2. Multiply line 1 by .0495 (4.95%)	396
3. Base allowance	90
4. Line 1 minus \$1,782 (not less than 0)	6,218
5. Multiply line 4 by .013 (1.3%)	81
6. Line 3 minus line 5 (not less than 0)	9
7. Withholding tax - line 2 minus line 6	387

Example 3 - Use Schedule 3, Semimonthly/Married

Payroll period	Semimonthly
Marital status	Married
Utah Taxable Wages	\$855
1. Utah taxable wages	855
2. Multiply line 1 by .0495 (4.95%)	42
3. Base allowance	30
4. Line 1 minus \$594 (not less than 0)	261
5. Multiply line 4 by .013 (1.3%)	3
6. Line 3 minus line 5 (not less than 0)	27
7. Withholding tax - line 2 minus line 6	15

Example 6 - Use Schedule 8, Daily/Married

Payroll period	Daily
Marital status	Married
Utah Taxable Wages	\$150
1. Utah taxable wages	150
2. Multiply line 1 by .0495 (4.95%)	7
3. Base allowance	3
4. Line 1 minus \$55 (not less than 0)	95
5. Multiply line 4 by .013 (1.3%)	1
6. Line 3 minus line 5 (not less than 0)	2
7. Withholding tax - line 2 minus line 6	5

Utah Withholding Tables

Note: Use the *Single* column for taxpayers who file as head-of-household on their federal return.

Weekly and Biweekly Payroll Periods

UTAH TABLE 1			WEEKLY Payroll Period (52 pay periods per year)		
If UT taxable wages are -			Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
at least	but less than		Weekly		
			Single	Married	
\$0	\$96		\$0		\$0
96	129		0		0
129	162		0		0
162	194		2		0
194	227		4		0
227	260		6		0
260	292		9		0
292	325		11		2
325	358		13		4
358	390		15		6
390	423		17		8
423	456		19		10
456	488		21		12
488	521		23		14
521	554		25		16
554	587		27		18
587	619		29		20
619	652		31		22
652	685		33		24
685	717		35		26
717	750		36		28
750	783		38		30
783	815		40		33
815	848		41		35
848	881		43		37
881	913		44		39
913	946		46		41
946	979		48		43
979	1,012		49		45
1,012	1,044		51		47
1,044	1,077		52		49
1,077	1,110		54		51
1,110	1,142		56		53
1,142	1,175		57		55
1,175	1,208		59		57
1,208	1,240		61		59
1,240	1,273		62		61
1,273	1,306		64		63
1,306	1,338		65		65
1,338	1,371		67		67
1,371	1,404		69		69
1,404	1,437		70		70
1,437	1,469		72		72
1,469	1,502		74		74
1,502	1,535		75		75
1,535	1,567		77		77
1,567	1,600		78		78
1,600	1,633		80		80
1,633	1,665		82		82
1,665	1,698		83		83
1,698	1,731		85		85
1,731	1,763		86		86
1,763	1,796		88		88
1,796	1,829		90		90
1,829	1,862		91		91
1,862	1,894		93		93
1,894	1,927		95		95

UTAH TABLE 2			BIWEEKLY Payroll Period (26 pay periods per year)		
If UT taxable wages are -			Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
at least	but less than		Biweekly		
			Single	Married	
\$0	\$192		\$0		\$0
192	258		0		0
258	323		1		0
323	388		5		0
388	454		9		0
454	519		13		0
519	585		17		0
585	650		21		4
650	715		25		8
715	781		29		12
781	846		33		16
846	912		38		20
912	977		42		24
977	1,042		46		28
1,042	1,108		50		32
1,108	1,173		54		36
1,173	1,238		58		41
1,238	1,304		62		45
1,304	1,369		66		49
1,369	1,435		69		53
1,435	1,500		73		57
1,500	1,565		76		61
1,565	1,631		79		65
1,631	1,696		82		69
1,696	1,762		86		73
1,762	1,827		89		77
1,827	1,892		92		81
1,892	1,958		95		85
1,958	2,023		99		90
2,023	2,088		102		94
2,088	2,154		105		98
2,154	2,219		108		102
2,219	2,285		111		106
2,285	2,350		115		110
2,350	2,415		118		114
2,415	2,481		121		118
2,481	2,546		124		122
2,546	2,612		128		126
2,612	2,677		131		130
2,677	2,742		134		134
2,742	2,808		137		137
2,808	2,873		141		141
2,873	2,938		144		144
2,938	3,004		147		147
3,004	3,069		150		150
3,069	3,135		154		154
3,135	3,200		157		157
3,200	3,265		160		160
3,265	3,331		163		163
3,331	3,396		166		166
3,396	3,462		170		170
3,462	3,527		173		173
3,527	3,592		176		176
3,592	3,658		179		179
3,658	3,723		183		183
3,723	3,788		186		186
3,788	3,854		189		189

Semimonthly and Monthly Payroll Periods

UTAH TABLE 3		SEMIMONTHLY Payroll Period (24 pay periods per year)		
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
at least	but less than	Semimonthly		
		Single	Married	
\$0	\$208	\$0		\$0
208	279	0		0
279	350	1		0
350	421	5		0
421	492	10		0
492	563	14		0
563	633	19		0
633	704	23		4
704	775	27		9
775	846	32		13
846	917	36		17
917	988	41		22
988	1,058	45		26
1,058	1,129	49		31
1,129	1,200	54		35
1,200	1,271	58		39
1,271	1,342	63		44
1,342	1,413	67		48
1,413	1,483	72		53
1,483	1,554	75		57
1,554	1,625	79		62
1,625	1,696	82		66
1,696	1,767	86		70
1,767	1,838	89		75
1,838	1,908	93		79
1,908	1,979	96		84
1,979	2,050	100		88
2,050	2,121	103		93
2,121	2,192	107		97
2,192	2,263	110		101
2,263	2,333	114		106
2,333	2,404	117		110
2,404	2,475	121		115
2,475	2,546	124		119
2,546	2,617	128		124
2,617	2,688	131		128
2,688	2,758	135		132
2,758	2,829	138		137
2,829	2,900	142		141
2,900	2,971	145		145
2,971	3,042	149		149
3,042	3,113	152		152
3,113	3,183	156		156
3,183	3,254	159		159
3,254	3,325	163		163
3,325	3,396	166		166
3,396	3,467	170		170
3,467	3,538	173		173
3,538	3,608	177		177
3,608	3,679	180		180
3,679	3,750	184		184
3,750	3,821	187		187
3,821	3,892	191		191
3,892	3,963	194		194
3,963	4,033	198		198
4,033	4,104	201		201
4,104	4,175	205		205

UTAH TABLE 4		MONTHLY Payroll Period (12 pay periods per year)		
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
at least	but less than	Monthly		
		Single	Married	
\$0	\$417	\$0		\$0
417	558	0		0
558	700	2		0
700	842	10		0
842	983	19		0
983	1,125	28		0
1,125	1,267	37		0
1,267	1,408	46		8
1,408	1,550	55		17
1,550	1,692	64		26
1,692	1,833	72		35
1,833	1,975	81		44
1,975	2,117	90		52
2,117	2,258	99		61
2,258	2,400	108		70
2,400	2,542	117		79
2,542	2,683	126		88
2,683	2,825	134		97
2,825	2,967	143		106
2,967	3,108	150		114
3,108	3,250	157		123
3,250	3,392	164		132
3,392	3,533	171		141
3,533	3,675	178		150
3,675	3,817	185		159
3,817	3,958	192		168
3,958	4,100	199		176
4,100	4,242	206		185
4,242	4,383	213		194
4,383	4,525	220		203
4,525	4,667	227		212
4,667	4,808	235		221
4,808	4,950	242		230
4,950	5,092	249		238
5,092	5,233	256		247
5,233	5,375	263		256
5,375	5,517	270		265
5,517	5,658	277		274
5,658	5,800	284		283
5,800	5,942	291		291
5,942	6,083	298		298
6,083	6,225	305		305
6,225	6,367	312		312
6,367	6,508	319		319
6,508	6,650	326		326
6,650	6,792	333		333
6,792	6,933	340		340
6,933	7,075	347		347
7,075	7,217	354		354
7,217	7,358	361		361
7,358	7,500	368		368
7,500	7,642	375		375
7,642	7,783	382		382
7,783	7,925	389		389
7,925	8,067	396		396
8,067	8,208	403		403
8,208	8,350	410		410

Quarterly and Semiannual Payroll Periods

UTAH TABLE 5		QUARTERLY Payroll Period (4 pay periods per year)	
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	but less than	Quarterly	
		Single	Married
\$0	\$1,250	\$0	\$0
1,250	1,675	0	0
1,675	2,100	5	0
2,100	2,525	31	0
2,525	2,950	58	0
2,950	3,375	84	0
3,375	3,800	111	0
3,800	4,225	138	24
4,225	4,650	164	51
4,650	5,075	191	78
5,075	5,500	217	104
5,500	5,925	244	131
5,925	6,350	270	157
6,350	6,775	297	184
6,775	7,200	324	210
7,200	7,625	350	237
7,625	8,050	377	264
8,050	8,475	403	290
8,475	8,900	430	317
8,900	9,325	451	343
9,325	9,750	472	370
9,750	10,175	493	396
10,175	10,600	514	423
10,600	11,025	535	449
11,025	11,450	556	476
11,450	11,875	577	503
11,875	12,300	598	529
12,300	12,725	619	556
12,725	13,150	640	582
13,150	13,575	661	609
13,575	14,000	682	635
14,000	14,425	704	662
14,425	14,850	725	689
14,850	15,275	746	715
15,275	15,700	767	742
15,700	16,125	788	768
16,125	16,550	809	795
16,550	16,975	830	821
16,975	17,400	851	848
17,400	17,825	872	872
17,825	18,250	893	893
18,250	18,675	914	914
18,675	19,100	935	935
19,100	19,525	956	956
19,525	19,950	977	977
19,950	20,375	998	998
20,375	20,800	1,019	1,019
20,800	21,225	1,040	1,040
21,225	21,650	1,061	1,061
21,650	22,075	1,082	1,082
22,075	22,500	1,103	1,103
22,500	22,925	1,124	1,124
22,925	23,350	1,145	1,145
23,350	23,775	1,166	1,166
23,775	24,200	1,187	1,187
24,200	24,625	1,208	1,208
24,625	25,050	1,229	1,229

UTAH TABLE 6		SEMIANNUAL Payroll Period (2 pay periods per year)	
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	but less than	Semiannual	
		Single	Married
\$0	\$2,500	\$0	\$0
2,500	3,350	0	0
3,350	4,200	10	0
4,200	5,050	63	0
5,050	5,900	116	0
5,900	6,750	169	0
6,750	7,600	222	0
7,600	8,450	275	49
8,450	9,300	328	102
9,300	10,150	381	155
10,150	11,000	435	208
11,000	11,850	488	261
11,850	12,700	541	315
12,700	13,550	594	368
13,550	14,400	647	421
14,400	15,250	700	474
15,250	16,100	753	527
16,100	16,950	806	580
16,950	17,800	860	633
17,800	18,650	902	686
18,650	19,500	944	740
19,500	20,350	986	793
20,350	21,200	1,028	846
21,200	22,050	1,070	899
22,050	22,900	1,113	952
22,900	23,750	1,155	1,005
23,750	24,600	1,197	1,058
24,600	25,450	1,239	1,111
25,450	26,300	1,281	1,165
26,300	27,150	1,323	1,218
27,150	28,000	1,365	1,271
28,000	28,850	1,407	1,324
28,850	29,700	1,449	1,377
29,700	30,550	1,491	1,430
30,550	31,400	1,533	1,483
31,400	32,250	1,575	1,536
32,250	33,100	1,617	1,590
33,100	33,950	1,659	1,643
33,950	34,800	1,702	1,696
34,800	35,650	1,744	1,744
35,650	36,500	1,786	1,786
36,500	37,350	1,828	1,828
37,350	38,200	1,870	1,870
38,200	39,050	1,912	1,912
39,050	39,900	1,954	1,954
39,900	40,750	1,996	1,996
40,750	41,600	2,038	2,038
41,600	42,450	2,080	2,080
42,450	43,300	2,122	2,122
43,300	44,150	2,164	2,164
44,150	45,000	2,206	2,206
45,000	45,850	2,249	2,249
45,850	46,700	2,291	2,291
46,700	47,550	2,333	2,333
47,550	48,400	2,375	2,375
48,400	49,250	2,417	2,417
49,250	50,100	2,459	2,459

Annual and Daily/Miscellaneous Payroll Periods

UTAH TABLE 7		ANNUAL Payroll Period (1 pay period per year)	
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	but less than	Annual	
		Single	Married
\$0	\$5,000	\$0	\$0
5,000	6,700	0	0
6,700	8,400	19	0
8,400	10,100	125	0
10,100	11,800	232	0
11,800	13,500	338	0
13,500	15,200	444	0
15,200	16,900	550	98
16,900	18,600	657	204
18,600	20,300	763	310
20,300	22,000	869	417
22,000	23,700	975	523
23,700	25,400	1,082	629
25,400	27,100	1,188	735
27,100	28,800	1,294	842
28,800	30,500	1,400	948
30,500	32,200	1,507	1,054
32,200	33,900	1,613	1,160
33,900	35,600	1,719	1,267
35,600	37,300	1,804	1,373
37,300	39,000	1,888	1,479
39,000	40,700	1,973	1,585
40,700	42,400	2,057	1,692
42,400	44,100	2,141	1,798
44,100	45,800	2,225	1,904
45,800	47,500	2,309	2,010
47,500	49,200	2,393	2,117
49,200	50,900	2,477	2,223
50,900	52,600	2,562	2,329
52,600	54,300	2,646	2,435
54,300	56,000	2,730	2,542
56,000	57,700	2,814	2,648
57,700	59,400	2,898	2,754
59,400	61,100	2,982	2,860
61,100	62,800	3,067	2,967
62,800	64,500	3,151	3,073
64,500	66,200	3,235	3,179
66,200	67,900	3,319	3,285
67,900	69,600	3,403	3,392
69,600	71,300	3,487	3,487
71,300	73,000	3,571	3,571
73,000	74,700	3,656	3,656
74,700	76,400	3,740	3,740
76,400	78,100	3,824	3,824
78,100	79,800	3,908	3,908
79,800	81,500	3,992	3,992
81,500	83,200	4,076	4,076
83,200	84,900	4,160	4,160
84,900	86,600	4,245	4,245
86,600	88,300	4,329	4,329
88,300	90,000	4,413	4,413
90,000	91,700	4,497	4,497
91,700	93,400	4,581	4,581
93,400	95,100	4,665	4,665
95,100	96,800	4,750	4,750
96,800	98,500	4,834	4,834
98,500	100,200	4,918	4,918

UTAH TABLE 8		DAILY or MISCELLANEOUS Payroll Period (260 pay periods per year)	
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	but less than	Daily or Miscellaneous	
		Single	Married
\$0	\$19	\$0	\$0
19	26	0	0
26	32	0	0
32	39	0	0
39	45	1	0
45	52	1	0
52	58	2	0
58	65	2	0
65	72	3	1
72	78	3	1
78	85	3	2
85	91	4	2
91	98	4	2
98	104	5	3
104	111	5	3
111	117	5	4
117	124	6	4
124	130	6	4
130	137	7	5
137	143	7	5
143	150	7	6
150	157	8	6
157	163	8	7
163	170	8	7
170	176	9	7
176	183	9	8
183	189	9	8
189	196	10	9
196	202	10	9
202	209	10	9
209	215	10	10
215	222	11	10
222	228	11	11
228	235	11	11
235	242	12	11
242	248	12	12
248	255	12	12
255	261	13	13
261	268	13	13
268	274	13	13
274	281	14	14
281	287	14	14
287	294	14	14
294	300	15	15
300	307	15	15
307	313	15	15
313	320	16	16
320	327	16	16
327	333	16	16
333	340	17	17
340	346	17	17
346	353	17	17
353	359	18	18
359	366	18	18
366	372	18	18
372	379	19	19
379	385	19	19