

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.

The income tax withholding tables in this revision are effective for pay periods beginning on or after May 1, 2022.

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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.

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 "Utah Only - Exempt, Interstate Transportation" 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 change:

- Write "Utah Only - Exempt, Military Spouse" 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 (as part of the fourth quarter return) by January 31 of the following year. Failure to do so may result in penalties.

Amended Returns

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 *W-2 and 1099 Requirements*), 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 and must be fixed.

Single Account Number

If you file Utah withholding under a single account number, balance your reconciliation following these steps:

1. Review your records and find the error.
2. File an amended withholding tax return(s) to correct the error.

3. 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.
4. 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.
5. 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.

Multiple Account Numbers

If you reported and paid Utah withholding tax under multiple account numbers, balance your reconciliation following these steps:

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

Fax the completed 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.

File copies of all forms W-2 and 1099 issued to employees and payees with your reconciliation.

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

W-2 and 1099 Requirements

By January 31 you must give all employees a legible W-2 or 1099 form showing taxes withheld during the previous year.

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 W-2s and 1099s may result in penalties.

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

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

801-297-2200

1-800-662-4335

tax.utah.gov

Employment Tax Workshops

Small Business Development Center

clients.utahsbdc.org/events.aspx

801-957-5441

Social Security Administration

866-851-5275

1-800-772-1213

socialsecurity.gov/employer

Utah Dept. of Workforce Services

Unemployment Compensation

801-526-9235

1-800-222-2857

jobs.utah.gov/ui/jobseeker/contactus.html

Labor Commission of Utah

Worker's Compensation

801-530-6800

1-800-530-5090

laborcommission.utah.gov

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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 filing 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

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

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	8	
4. Line 1 minus \$150 (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 .0485 (4.85%)		
3. Base allowance	15	
4. Line 1 minus \$299 (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 .0485 (4.85%)		
3. Base allowance	15	
4. Line 1 minus \$299 (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 .0485 (4.85%)		
3. Base allowance	30	
4. Line 1 minus \$598 (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 .0485 (4.85%)		
3. Base allowance	16	
4. Line 1 minus \$324 (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 .0485 (4.85%)		
3. Base allowance	33	
4. Line 1 minus \$648 (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 .0485 (4.85%)		
3. Base allowance	33	
4. Line 1 minus \$648 (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 .0485 (4.85%)		
3. Base allowance	65	
4. Line 1 minus \$1,296 (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 .0485 (4.85%)		
3. Base allowance	98	
4. Line 1 minus \$1,944 (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 .0485 (4.85%)		
3. Base allowance	195	
4. Line 1 minus \$3,887 (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 .0485 (4.85%)		
3. Base allowance	195	
4. Line 1 minus \$3,887 (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 .0485 (4.85%)		
3. Base allowance	390	
4. Line 1 minus \$7,774 (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 .0485 (4.85%)		
3. Base allowance	390	
4. Line 1 minus \$7,774 (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 .0485 (4.85%)		
3. Base allowance	780	
4. Line 1 minus \$15,548 (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 8**DAILY or MISCELLANEOUS Payroll Period****Single**

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	2	
4. Line 1 minus \$30 (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 .0485 (4.85%)		
3. Base allowance	3	
4. Line 1 minus \$60 (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 filing status.

Example 1 - Use Schedule 1, Weekly/Single

Payroll Period	Weekly
Filing Status	Single
Utah Taxable Wages	\$400
1. Utah taxable wages	400
2. Multiply line 1 by .0485 (4.85%)	19
3. Base allowance	8
4. Line 1 less \$150 (not less than 0)	250
5. Multiply line 4 by .013 (1.3%)	3
6. Line 3 less line 5 (not less than 0)	5
7. Withholding tax - line 2 less line 6	14

Example 4 - Use Schedule 4, Monthly/Married

Payroll Period	Monthly
Filing Status	Married
Utah Taxable Wages	\$2,500
1. Utah taxable wages	2,500
2. Multiply line 1 by .0485 (4.85%)	121
3. Base allowance	65
4. Line 1 less \$1,296 (not less than 0)	1,204
5. Multiply line 4 by .013 (1.3%)	16
6. Line 3 less line 5 (not less than 0)	49
7. Withholding tax - line 2 less line 6	72

Example 2 - Use Schedule 2, Biweekly/Single

Payroll Period	Biweekly
Filing Status	Single
Utah Taxable Wages	\$1,000
1. Utah taxable wages	1,000
2. Multiply line 1 by .0485 (4.85%)	49
3. Base allowance	15
4. Line 1 less \$299 (not less than 0)	701
5. Multiply line 4 by .013 (1.3%)	9
6. Line 3 less line 5 (not less than 0)	6
7. Withholding tax - line 2 less line 6	43

Example 5 - Use Schedule 5, Quarterly/Single

Payroll Period	Quarterly
Filing Status	Single
Utah Taxable Wages	\$8,000
1. Utah taxable wages	8,000
2. Multiply line 1 by .0485 (4.85%)	388
3. Base allowance	98
4. Line 1 less \$1,944 (not less than 0)	6,056
5. Multiply line 4 by .013 (1.3%)	79
6. Line 3 less line 5 (not less than 0)	19
7. Withholding tax - line 2 less line 6	369

Example 3 - Use Schedule 3, Semimonthly/Married

Payroll Period	Semimonthly
Filing Status	Married
Utah Taxable Wages	\$855
1. Utah taxable wages	855
2. Multiply line 1 by .0485 (4.85%)	41
3. Base allowance	33
4. Line 1 less \$648 (not less than 0)	207
5. Multiply line 4 by .013 (1.3%)	3
6. Line 3 less line 5 (not less than 0)	30
7. Withholding tax - line 2 less line 6	11

Example 6 - Use Schedule 8, Daily/Married

Payroll Period	Daily
Filing Status	Married
Utah Taxable Wages	\$150
1. Utah taxable wages	150
2. Multiply line 1 by .0485 (4.85%)	7
3. Base allowance	3
4. Line 1 less \$60 (not less than 0)	90
5. Multiply line 4 by .013 (1.3%)	1
6. Line 3 less line 5 (not less than 0)	2
7. Withholding tax - line 2 less 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	\$0
96	129		0	0	0
129	162		0	0	0
162	194		1	0	0
194	227		4	0	0
227	260		6	0	0
260	292		8	0	0
292	325		10	0	0
325	358		12	2	2
358	390		14	4	4
390	423		16	6	6
423	456		18	8	8
456	488		20	10	10
488	521		22	12	12
521	554		24	14	14
554	587		26	16	16
587	619		28	18	18
619	652		30	20	20
652	685		32	22	22
685	717		34	24	24
717	750		36	26	26
750	783		37	28	28
783	815		39	30	30
815	848		40	32	32
848	881		42	34	34
881	913		44	36	36
913	946		45	38	38
946	979		47	40	40
979	1,012		48	42	42
1,012	1,044		50	44	44
1,044	1,077		51	46	46
1,077	1,110		53	48	48
1,110	1,142		55	50	50
1,142	1,175		56	52	52
1,175	1,208		58	54	54
1,208	1,240		59	56	56
1,240	1,273		61	58	58
1,273	1,306		63	60	60
1,306	1,338		64	62	62
1,338	1,371		66	64	64
1,371	1,404		67	66	66
1,404	1,437		69	68	68
1,437	1,469		70	70	70
1,469	1,502		72	72	72
1,502	1,535		74	74	74
1,535	1,567		75	75	75
1,567	1,600		77	77	77
1,600	1,633		78	78	78
1,633	1,665		80	80	80
1,665	1,698		82	82	82
1,698	1,731		83	83	83
1,731	1,763		85	85	85
1,763	1,796		86	86	86
1,796	1,829		88	88	88
1,829	1,862		89	89	89
1,862	1,894		91	91	91
1,894	1,927		93	93	93

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	\$0
192	258		0	0	0
258	323		0	0	0
323	388		3	0	0
388	454		7	0	0
454	519		11	0	0
519	585		15	0	0
585	650		19	0	0
650	715		23	4	4
715	781		27	8	8
781	846		31	12	12
846	912		35	16	16
912	977		39	20	20
977	1,042		43	24	24
1,042	1,108		47	28	28
1,108	1,173		51	32	32
1,173	1,238		55	36	36
1,238	1,304		59	40	40
1,304	1,369		63	44	44
1,369	1,435		67	48	48
1,435	1,500		71	52	52
1,500	1,565		74	56	56
1,565	1,631		78	61	61
1,631	1,696		81	65	65
1,696	1,762		84	69	69
1,762	1,827		87	73	73
1,827	1,892		90	77	77
1,892	1,958		93	81	81
1,958	2,023		97	85	85
2,023	2,088		100	89	89
2,088	2,154		103	93	93
2,154	2,219		106	97	97
2,219	2,285		109	101	101
2,285	2,350		112	105	105
2,350	2,415		116	109	109
2,415	2,481		119	113	113
2,481	2,546		122	117	117
2,546	2,612		125	121	121
2,612	2,677		128	125	125
2,677	2,742		131	129	129
2,742	2,808		135	133	133
2,808	2,873		138	137	137
2,873	2,938		141	141	141
2,938	3,004		144	144	144
3,004	3,069		147	147	147
3,069	3,135		150	150	150
3,135	3,200		154	154	154
3,200	3,265		157	157	157
3,265	3,331		160	160	160
3,331	3,396		163	163	163
3,396	3,462		166	166	166
3,462	3,527		169	169	169
3,527	3,592		173	173	173
3,592	3,658		176	176	176
3,658	3,723		179	179	179
3,723	3,788		182	182	182
3,788	3,854		185	185	185

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	0		0
350	421	3		0
421	492	8		0
492	563	12		0
563	633	16		0
633	704	21		0
704	775	25		5
775	846	29		9
846	917	34		13
917	988	38		18
988	1,058	42		22
1,058	1,129	47		26
1,129	1,200	51		31
1,200	1,271	56		35
1,271	1,342	60		39
1,342	1,413	64		44
1,413	1,483	69		48
1,483	1,554	73		52
1,554	1,625	77		57
1,625	1,696	81		61
1,696	1,767	84		66
1,767	1,838	87		70
1,838	1,908	91		74
1,908	1,979	94		79
1,979	2,050	98		83
2,050	2,121	101		87
2,121	2,192	105		92
2,192	2,263	108		96
2,263	2,333	111		100
2,333	2,404	115		105
2,404	2,475	118		109
2,475	2,546	122		113
2,546	2,617	125		118
2,617	2,688	129		122
2,688	2,758	132		127
2,758	2,829	135		131
2,829	2,900	139		135
2,900	2,971	142		140
2,971	3,042	146		144
3,042	3,113	149		148
3,113	3,183	153		153
3,183	3,254	156		156
3,254	3,325	160		160
3,325	3,396	163		163
3,396	3,467	166		166
3,467	3,538	170		170
3,538	3,608	173		173
3,608	3,679	177		177
3,679	3,750	180		180
3,750	3,821	184		184
3,821	3,892	187		187
3,892	3,963	190		190
3,963	4,033	194		194
4,033	4,104	197		197
4,104	4,175	201		201

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	0		0
700	842	6		0
842	983	15		0
983	1,125	24		0
1,125	1,267	33		0
1,267	1,408	41		0
1,408	1,550	50		9
1,550	1,692	59		18
1,692	1,833	67		27
1,833	1,975	76		35
1,975	2,117	85		44
2,117	2,258	94		53
2,258	2,400	102		61
2,400	2,542	111		70
2,542	2,683	120		79
2,683	2,825	128		88
2,825	2,967	137		96
2,967	3,108	146		105
3,108	3,250	154		114
3,250	3,392	161		122
3,392	3,533	168		131
3,533	3,675	175		140
3,675	3,817	182		149
3,817	3,958	189		157
3,958	4,100	195		166
4,100	4,242	202		175
4,242	4,383	209		183
4,383	4,525	216		192
4,525	4,667	223		201
4,667	4,808	230		210
4,808	4,950	237		218
4,950	5,092	244		227
5,092	5,233	250		236
5,233	5,375	257		244
5,375	5,517	264		253
5,517	5,658	271		262
5,658	5,800	278		271
5,800	5,942	285		279
5,942	6,083	292		288
6,083	6,225	298		297
6,225	6,367	305		305
6,367	6,508	312		312
6,508	6,650	319		319
6,650	6,792	326		326
6,792	6,933	333		333
6,933	7,075	340		340
7,075	7,217	347		347
7,217	7,358	353		353
7,358	7,500	360		360
7,500	7,642	367		367
7,642	7,783	374		374
7,783	7,925	381		381
7,925	8,067	388		388
8,067	8,208	395		395
8,208	8,350	402		402

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		0		0
2,100	2,525		19		0
2,525	2,950		46		0
2,950	3,375		72		0
3,375	3,800		98		0
3,800	4,225		124		1
4,225	4,650		150		27
4,650	5,075		176		54
5,075	5,500		202		80
5,500	5,925		229		106
5,925	6,350		255		132
6,350	6,775		281		158
6,775	7,200		307		184
7,200	7,625		333		210
7,625	8,050		359		236
8,050	8,475		385		263
8,475	8,900		412		289
8,900	9,325		438		315
9,325	9,750		463		341
9,750	10,175		483		367
10,175	10,600		504		393
10,600	11,025		524		419
11,025	11,450		545		446
11,450	11,875		566		472
11,875	12,300		586		498
12,300	12,725		607		524
12,725	13,150		627		550
13,150	13,575		648		576
13,575	14,000		669		602
14,000	14,425		689		629
14,425	14,850		710		655
14,850	15,275		731		681
15,275	15,700		751		707
15,700	16,125		772		733
16,125	16,550		792		759
16,550	16,975		813		785
16,975	17,400		834		812
17,400	17,825		854		838
17,825	18,250		875		864
18,250	18,675		895		890
18,675	19,100		916		916
19,100	19,525		937		937
19,525	19,950		957		957
19,950	20,375		978		978
20,375	20,800		998		998
20,800	21,225		1,019		1,019
21,225	21,650		1,040		1,040
21,650	22,075		1,060		1,060
22,075	22,500		1,081		1,081
22,500	22,925		1,102		1,102
22,925	23,350		1,122		1,122
23,350	23,775		1,143		1,143
23,775	24,200		1,163		1,163
24,200	24,625		1,184		1,184
24,625	25,050		1,205		1,205

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		0		0
4,200	5,050		39		0
5,050	5,900		91		0
5,900	6,750		143		0
6,750	7,600		196		0
7,600	8,450		248		2
8,450	9,300		300		55
9,300	10,150		353		107
10,150	11,000		405		159
11,000	11,850		457		212
11,850	12,700		509		264
12,700	13,550		562		316
13,550	14,400		614		368
14,400	15,250		666		421
15,250	16,100		718		473
16,100	16,950		771		525
16,950	17,800		823		578
17,800	18,650		875		630
18,650	19,500		925		682
19,500	20,350		966		734
20,350	21,200		1,008		787
21,200	22,050		1,049		839
22,050	22,900		1,090		891
22,900	23,750		1,131		943
23,750	24,600		1,172		996
24,600	25,450		1,214		1,048
25,450	26,300		1,255		1,100
26,300	27,150		1,296		1,153
27,150	28,000		1,337		1,205
28,000	28,850		1,379		1,257
28,850	29,700		1,420		1,309
29,700	30,550		1,461		1,362
30,550	31,400		1,502		1,414
31,400	32,250		1,544		1,466
32,250	33,100		1,585		1,518
33,100	33,950		1,626		1,571
33,950	34,800		1,667		1,623
34,800	35,650		1,708		1,675
35,650	36,500		1,750		1,728
36,500	37,350		1,791		1,780
37,350	38,200		1,832		1,832
38,200	39,050		1,873		1,873
39,050	39,900		1,915		1,915
39,900	40,750		1,956		1,956
40,750	41,600		1,997		1,997
41,600	42,450		2,038		2,038
42,450	43,300		2,079		2,079
43,300	44,150		2,121		2,121
44,150	45,000		2,162		2,162
45,000	45,850		2,203		2,203
45,850	46,700		2,244		2,244
46,700	47,550		2,286		2,286
47,550	48,400		2,327		2,327
48,400	49,250		2,368		2,368
49,250	50,100		2,409		2,409

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	0	0
8,400	10,100	78	0
10,100	11,800	182	0
11,800	13,500	287	0
13,500	15,200	391	0
15,200	16,900	496	5
16,900	18,600	601	110
18,600	20,300	705	214
20,300	22,000	810	319
22,000	23,700	914	423
23,700	25,400	1,019	528
25,400	27,100	1,123	632
27,100	28,800	1,228	737
28,800	30,500	1,332	841
30,500	32,200	1,437	946
32,200	33,900	1,542	1,050
33,900	35,600	1,646	1,155
35,600	37,300	1,751	1,260
37,300	39,000	1,850	1,364
39,000	40,700	1,933	1,469
40,700	42,400	2,015	1,573
42,400	44,100	2,098	1,678
44,100	45,800	2,180	1,782
45,800	47,500	2,263	1,887
47,500	49,200	2,345	1,991
49,200	50,900	2,427	2,096
50,900	52,600	2,510	2,201
52,600	54,300	2,592	2,305
54,300	56,000	2,675	2,410
56,000	57,700	2,757	2,514
57,700	59,400	2,840	2,619
59,400	61,100	2,922	2,723
61,100	62,800	3,005	2,828
62,800	64,500	3,087	2,932
64,500	66,200	3,169	3,037
66,200	67,900	3,252	3,141
67,900	69,600	3,334	3,246
69,600	71,300	3,417	3,351
71,300	73,000	3,499	3,455
73,000	74,700	3,582	3,560
74,700	76,400	3,664	3,664
76,400	78,100	3,747	3,747
78,100	79,800	3,829	3,829
79,800	81,500	3,912	3,912
81,500	83,200	3,994	3,994
83,200	84,900	4,076	4,076
84,900	86,600	4,159	4,159
86,600	88,300	4,241	4,241
88,300	90,000	4,324	4,324
90,000	91,700	4,406	4,406
91,700	93,400	4,489	4,489
93,400	95,100	4,571	4,571
95,100	96,800	4,654	4,654
96,800	98,500	4,736	4,736
98,500	100,200	4,818	4,818

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	2	0
72	78	3	1
78	85	3	1
85	91	4	2
91	98	4	2
98	104	4	2
104	111	5	3
111	117	5	3
117	124	6	4
124	130	6	4
130	137	6	4
137	143	7	5
143	150	7	5
150	157	7	6
157	163	8	6
163	170	8	6
170	176	8	7
176	183	9	7
183	189	9	8
189	196	9	8
196	202	10	8
202	209	10	9
209	215	10	9
215	222	11	10
222	228	11	10
228	235	11	10
235	242	12	11
242	248	12	11
248	255	12	12
255	261	13	12
261	268	13	12
268	274	13	13
274	281	13	13
281	287	14	14
287	294	14	14
294	300	14	14
300	307	15	15
307	313	15	15
313	320	15	15
320	327	16	16
327	333	16	16
333	340	16	16
340	346	17	17
346	353	17	17
353	359	17	17
359	366	18	18
366	372	18	18
372	379	18	18
379	385	19	19