

PUBLICATION 14

Rev. 4/24



The income tax withholding tables in this revision are effective for pay periods beginning on or after June 1, 2024

Withholding Tax Guide

Utah Withholding Information and Tax Tables

Effective June 1, 2024

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



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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 web-site at **tax.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

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

Nonresident Employees Working Temporarily in Utah

The wages of certain nonresidents working temporarily in Utah are exempt from Utah withholding requirements. See Utah Code §§59-10-402 and 59-10-117.5.

Do not withhold Utah taxes for or report wages as Utah wages of a nonresident employee who:

- has no other sources of Utah income,
- works in Utah for 20 days or less, and
- is a resident of a state that either:
 - does not have an income tax, or
 - exempts the wages of nonresidents from taxation with an exclusion similar to this one.

This exclusion does not apply to:

- professional athletes;
- professional entertainers;
- prominent persons who perform services on a per-event basis;
- real property laborers; or
- any employee who, during the year prior to the current tax year, was either a key employee or, in the case of a non-corporate employer, an employee/officer who is one of the 50 highest-paid employees (see definitions in IRC §416(i))

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. Even though the Utah wages are tax-exempt, report them on form W-2, box 16.

A qualified spouse must notify their 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 can get a withholding tax account online:

1. Taxpayer Access Point at **tap.utah.gov** ("Apply for a Tax Account (TC-69)" link), or
2. *OneStop Online Business Registration* at **osbr.utah.gov** (multiple Utah agencies).

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 (see **tap.utah.gov**).

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). Login to tap.utah.gov 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

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:

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 .0455 (4.55%)		
3. Base allowance	8	
4. Line 1 minus \$170 (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 .0455 (4.55%)		
3. Base allowance	17	
4. Line 1 minus \$339 (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 .0455 (4.55%)		
3. Base allowance	17	
4. Line 1 minus \$339 (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 .0455 (4.55%)		
3. Base allowance	34	
4. Line 1 minus \$679 (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 .0455 (4.55%)		
3. Base allowance	18	
4. Line 1 minus \$368 (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 .0455 (4.55%)		
3. Base allowance	37	
4. Line 1 minus \$736 (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 .0455 (4.55%)		
3. Base allowance	37	
4. Line 1 minus \$736 (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 .0455 (4.55%)		
3. Base allowance	73	
4. Line 1 minus \$1,471 (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 .0455 (4.55%)		
3. Base allowance	110	
4. Line 1 minus \$2,207 (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 .0455 (4.55%)		
3. Base allowance	220	
4. Line 1 minus \$4,413 (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 .0455 (4.55%)		
3. Base allowance	220	
4. Line 1 minus \$4,413 (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 .0455 (4.55%)		
3. Base allowance	440	
4. Line 1 minus \$8,826 (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 .0455 (4.55%)		
3. Base allowance	440	
4. Line 1 minus \$8,826 (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 .0455 (4.55%)		
3. Base allowance	880	
4. Line 1 minus \$17,652 (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 .0455 (4.55%)		
3. Base allowance	2	
4. Line 1 minus \$34 (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 .0455 (4.55%)		
3. Base allowance	3	
4. Line 1 minus \$68 (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 .0455 (4.55%)	18
3. Base allowance	8
4. Line 1 less \$170 (not less than 0)	230
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	13

Example 4 - Use Schedule 4, Monthly/Married

Payroll Period	Monthly
Filing Status	Married
Utah Taxable Wages	\$7,800
1. Utah taxable wages	7,800
2. Multiply line 1 by .0455 (4.55%)	355
3. Base allowance	73
4. Line 1 less \$1,471 (not less than 0)	6,329
5. Multiply line 4 by .013 (1.3%)	82
6. Line 3 less line 5 (not less than 0)	0
7. Withholding tax - line 2 less line 6	355

Example 2 - Use Schedule 2, Biweekly/Single

Payroll Period	Biweekly
Filing Status	Single
Utah Taxable Wages	\$2,600
1. Utah taxable wages	2,600
2. Multiply line 1 by .0455 (4.55%)	118
3. Base allowance	17
4. Line 1 less \$339 (not less than 0)	2,261
5. Multiply line 4 by .013 (1.3%)	29
6. Line 3 less line 5 (not less than 0)	0
7. Withholding tax - line 2 less line 6	118

Example 5 - Use Schedule 5, Quarterly/Single

Payroll Period	Quarterly
Filing Status	Single
Utah Taxable Wages	\$9,000
1. Utah taxable wages	9,000
2. Multiply line 1 by .0455 (4.55%)	410
3. Base allowance	110
4. Line 1 less \$2,207 (not less than 0)	6,793
5. Multiply line 4 by .013 (1.3%)	88
6. Line 3 less line 5 (not less than 0)	22
7. Withholding tax - line 2 less line 6	388

Example 3 - Use Schedule 3, Semimonthly/Married

Payroll Period	Semimonthly
Filing Status	Married
Utah Taxable Wages	\$1,200
1. Utah taxable wages	1,200
2. Multiply line 1 by .0455 (4.55%)	55
3. Base allowance	37
4. Line 1 less \$736 (not less than 0)	464
5. Multiply line 4 by .013 (1.3%)	6
6. Line 3 less line 5 (not less than 0)	31
7. Withholding tax - line 2 less line 6	24

Example 6 - Use Schedule 8, Daily/Married

Payroll Period	Daily
Filing Status	Married
Utah Taxable Wages	\$175
1. Utah taxable wages	175
2. Multiply line 1 by .0455 (4.55%)	8
3. Base allowance	3
4. Line 1 less \$68 (not less than 0)	107
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	6

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		0		0
194	227		2		0
227	260		4		0
260	292		5		0
292	325		7		0
325	358		9		0
358	390		11		1
390	423		13		2
423	456		15		4
456	488		17		6
488	521		19		8
521	554		21		10
554	587		23		12
587	619		25		14
619	652		27		16
652	685		28		18
685	717		30		20
717	750		32		22
750	783		34		23
783	815		36		25
815	848		38		27
848	881		39		29
881	913		41		31
913	946		42		33
946	979		44		35
979	1,012		45		37
1,012	1,044		47		39
1,044	1,077		48		41
1,077	1,110		50		43
1,110	1,142		51		45
1,142	1,175		53		46
1,175	1,208		54		48
1,208	1,240		56		50
1,240	1,273		57		52
1,273	1,306		59		54
1,306	1,338		60		56
1,338	1,371		62		58
1,371	1,404		63		60
1,404	1,437		65		62
1,437	1,469		66		64
1,469	1,502		68		66
1,502	1,535		69		67
1,535	1,567		71		69
1,567	1,600		72		71
1,600	1,633		74		73
1,633	1,665		75		75
1,665	1,698		77		77
1,698	1,731		78		78
1,731	1,763		79		79
1,763	1,796		81		81
1,796	1,829		82		82
1,829	1,862		84		84
1,862	1,894		85		85
1,894	1,927		87		87

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		0		0
323	388		0		0
388	454		3		0
454	519		7		0
519	585		11		0
585	650		15		0
650	715		19		0
715	781		22		1
781	846		26		5
846	912		30		9
912	977		34		13
977	1,042		38		16
1,042	1,108		42		20
1,108	1,173		45		24
1,173	1,238		49		28
1,238	1,304		53		32
1,304	1,369		57		36
1,369	1,435		61		39
1,435	1,500		65		43
1,500	1,565		68		47
1,565	1,631		72		51
1,631	1,696		76		55
1,696	1,762		79		58
1,762	1,827		82		62
1,827	1,892		85		66
1,892	1,958		88		70
1,958	2,023		91		74
2,023	2,088		94		78
2,088	2,154		97		81
2,154	2,219		99		85
2,219	2,285		102		89
2,285	2,350		105		93
2,350	2,415		108		97
2,415	2,481		111		101
2,481	2,546		114		104
2,546	2,612		117		108
2,612	2,677		120		112
2,677	2,742		123		116
2,742	2,808		126		120
2,808	2,873		129		123
2,873	2,938		132		127
2,938	3,004		135		131
3,004	3,069		138		135
3,069	3,135		141		139
3,135	3,200		144		143
3,200	3,265		147		146
3,265	3,331		150		150
3,331	3,396		153		153
3,396	3,462		156		156
3,462	3,527		159		159
3,527	3,592		162		162
3,592	3,658		165		165
3,658	3,723		168		168
3,723	3,788		171		171
3,788	3,854		174		174

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	0		0
421	492	4		0
492	563	8		0
563	633	12		0
633	704	16		0
704	775	20		0
775	846	24		1
846	917	28		5
917	988	33		9
988	1,058	37		14
1,058	1,129	41		18
1,129	1,200	45		22
1,200	1,271	49		26
1,271	1,342	53		30
1,342	1,413	57		34
1,413	1,483	62		38
1,483	1,554	66		43
1,554	1,625	70		47
1,625	1,696	74		51
1,696	1,767	78		55
1,767	1,838	82		59
1,838	1,908	85		63
1,908	1,979	88		67
1,979	2,050	92		72
2,050	2,121	95		76
2,121	2,192	98		80
2,192	2,263	101		84
2,263	2,333	105		88
2,333	2,404	108		92
2,404	2,475	111		96
2,475	2,546	114		101
2,546	2,617	117		105
2,617	2,688	121		109
2,688	2,758	124		113
2,758	2,829	127		117
2,829	2,900	130		121
2,900	2,971	134		125
2,971	3,042	137		130
3,042	3,113	140		134
3,113	3,183	143		138
3,183	3,254	146		142
3,254	3,325	150		146
3,325	3,396	153		150
3,396	3,467	156		154
3,467	3,538	159		159
3,538	3,608	163		163
3,608	3,679	166		166
3,679	3,750	169		169
3,750	3,821	172		172
3,821	3,892	175		175
3,892	3,963	179		179
3,963	4,033	182		182
4,033	4,104	185		185
4,104	4,175	188		188

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	0		0
842	983	7		0
983	1,125	15		0
1,125	1,267	24		0
1,267	1,408	32		0
1,408	1,550	40		0
1,550	1,692	49		2
1,692	1,833	57		11
1,833	1,975	65		19
1,975	2,117	73		27
2,117	2,258	82		36
2,258	2,400	90		44
2,400	2,542	98		52
2,542	2,683	107		60
2,683	2,825	115		69
2,825	2,967	123		77
2,967	3,108	131		85
3,108	3,250	140		94
3,250	3,392	148		102
3,392	3,533	156		110
3,533	3,675	164		118
3,675	3,817	170		127
3,817	3,958	177		135
3,958	4,100	183		143
4,100	4,242	190		152
4,242	4,383	196		160
4,383	4,525	203		168
4,525	4,667	209		176
4,667	4,808	216		185
4,808	4,950	222		193
4,950	5,092	228		201
5,092	5,233	235		210
5,233	5,375	241		218
5,375	5,517	248		226
5,517	5,658	254		234
5,658	5,800	261		243
5,800	5,942	267		251
5,942	6,083	274		259
6,083	6,225	280		268
6,225	6,367	286		276
6,367	6,508	293		284
6,508	6,650	299		292
6,650	6,792	306		301
6,792	6,933	312		309
6,933	7,075	319		317
7,075	7,217	325		325
7,217	7,358	332		332
7,358	7,500	338		338
7,500	7,642	344		344
7,642	7,783	351		351
7,783	7,925	357		357
7,925	8,067	364		364
8,067	8,208	370		370
8,208	8,350	377		377

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	0	0
2,525	2,950	21	0
2,950	3,375	46	0
3,375	3,800	71	0
3,800	4,225	96	0
4,225	4,650	121	0
4,650	5,075	146	7
5,075	5,500	171	32
5,500	5,925	195	57
5,925	6,350	220	82
6,350	6,775	245	107
6,775	7,200	270	131
7,200	7,625	295	156
7,625	8,050	320	181
8,050	8,475	345	206
8,475	8,900	370	231
8,900	9,325	394	256
9,325	9,750	419	281
9,750	10,175	444	305
10,175	10,600	469	330
10,600	11,025	492	355
11,025	11,450	511	380
11,450	11,875	531	405
11,875	12,300	550	430
12,300	12,725	569	455
12,725	13,150	589	479
13,150	13,575	608	504
13,575	14,000	627	529
14,000	14,425	647	554
14,425	14,850	666	579
14,850	15,275	685	604
15,275	15,700	705	629
15,700	16,125	724	654
16,125	16,550	743	678
16,550	16,975	763	703
16,975	17,400	782	728
17,400	17,825	801	753
17,825	18,250	821	778
18,250	18,675	840	803
18,675	19,100	859	828
19,100	19,525	879	852
19,525	19,950	898	877
19,950	20,375	917	902
20,375	20,800	937	927
20,800	21,225	956	952
21,225	21,650	975	975
21,650	22,075	995	995
22,075	22,500	1,014	1,014
22,500	22,925	1,033	1,033
22,925	23,350	1,053	1,053
23,350	23,775	1,072	1,072
23,775	24,200	1,091	1,091
24,200	24,625	1,111	1,111
24,625	25,050	1,130	1,130

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	0	0
5,050	5,900	43	0
5,900	6,750	93	0
6,750	7,600	142	0
7,600	8,450	192	0
8,450	9,300	242	0
9,300	10,150	292	14
10,150	11,000	341	64
11,000	11,850	391	114
11,850	12,700	441	163
12,700	13,550	490	213
13,550	14,400	540	263
14,400	15,250	590	313
15,250	16,100	640	362
16,100	16,950	689	412
16,950	17,800	739	462
17,800	18,650	789	511
18,650	19,500	839	561
19,500	20,350	888	611
20,350	21,200	938	661
21,200	22,050	984	710
22,050	22,900	1,023	760
22,900	23,750	1,061	810
23,750	24,600	1,100	859
24,600	25,450	1,139	909
25,450	26,300	1,177	959
26,300	27,150	1,216	1,009
27,150	28,000	1,255	1,058
28,000	28,850	1,293	1,108
28,850	29,700	1,332	1,158
29,700	30,550	1,371	1,208
30,550	31,400	1,409	1,257
31,400	32,250	1,448	1,307
32,250	33,100	1,487	1,357
33,100	33,950	1,525	1,406
33,950	34,800	1,564	1,456
34,800	35,650	1,603	1,506
35,650	36,500	1,641	1,556
36,500	37,350	1,680	1,605
37,350	38,200	1,719	1,655
38,200	39,050	1,757	1,705
39,050	39,900	1,796	1,755
39,900	40,750	1,835	1,804
40,750	41,600	1,873	1,854
41,600	42,450	1,912	1,904
42,450	43,300	1,951	1,951
43,300	44,150	1,989	1,989
44,150	45,000	2,028	2,028
45,000	45,850	2,067	2,067
45,850	46,700	2,106	2,106
46,700	47,550	2,144	2,144
47,550	48,400	2,183	2,183
48,400	49,250	2,222	2,222
49,250	50,100	2,260	2,260

Annual and Daily/Miscellaneous Payroll Periods

UTAH TABLE 7		ANNUAL Payroll Period (1 pay period per year)	
If <i>UT taxable wages</i> are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
<i>at least</i>	<i>but less than</i>	<i>Annual</i>	
		Single	Married
\$0	\$5,000	\$0	\$0
5,000	6,700	0	0
6,700	8,400	0	0
8,400	10,100	0	0
10,100	11,800	86	0
11,800	13,500	185	0
13,500	15,200	285	0
15,200	16,900	384	0
16,900	18,600	484	0
18,600	20,300	583	28
20,300	22,000	683	128
22,000	23,700	782	227
23,700	25,400	881	327
25,400	27,100	981	426
27,100	28,800	1,080	526
28,800	30,500	1,180	625
30,500	32,200	1,279	724
32,200	33,900	1,379	824
33,900	35,600	1,478	923
35,600	37,300	1,578	1,023
37,300	39,000	1,677	1,122
39,000	40,700	1,776	1,222
40,700	42,400	1,876	1,321
42,400	44,100	1,968	1,421
44,100	45,800	2,045	1,520
45,800	47,500	2,123	1,620
47,500	49,200	2,200	1,719
49,200	50,900	2,277	1,818
50,900	52,600	2,355	1,918
52,600	54,300	2,432	2,017
54,300	56,000	2,509	2,117
56,000	57,700	2,587	2,216
57,700	59,400	2,664	2,316
59,400	61,100	2,741	2,415
61,100	62,800	2,819	2,515
62,800	64,500	2,896	2,614
64,500	66,200	2,973	2,713
66,200	67,900	3,051	2,813
67,900	69,600	3,128	2,912
69,600	71,300	3,205	3,012
71,300	73,000	3,283	3,111
73,000	74,700	3,360	3,211
74,700	76,400	3,438	3,310
76,400	78,100	3,515	3,410
78,100	79,800	3,592	3,509
79,800	81,500	3,670	3,609
81,500	83,200	3,747	3,708
83,200	84,900	3,824	3,807
84,900	86,600	3,902	3,902
86,600	88,300	3,979	3,979
88,300	90,000	4,056	4,056
90,000	91,700	4,134	4,134
91,700	93,400	4,211	4,211
93,400	95,100	4,288	4,288
95,100	96,800	4,366	4,366
96,800	98,500	4,443	4,443
98,500	100,200	4,520	4,520

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