

PUBLICATION 14

Rev. 4/25



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, 2025

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 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 at Taxpayer Access Point, tap.utah.gov. Choose "Apply for a tax account(s) – TC-69" or go directly to the TAP Business Registration page:



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 R865-91-14 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.

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

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
Taxpayer Resources
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 .045 (4.5%)		
3. Base allowance	9	
4. Line 1 minus \$175 (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 .045 (4.5%)		
3. Base allowance	17	
4. Line 1 minus \$350 (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 .045 (4.5%)		
3. Base allowance	17	
4. Line 1 minus \$350 (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 .045 (4.5%)		
3. Base allowance	35	
4. Line 1 minus \$701 (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 .045 (4.5%)		
3. Base allowance	19	
4. Line 1 minus \$379 (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 .045 (4.5%)		
3. Base allowance	38	
4. Line 1 minus \$759 (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 .045 (4.5%)		
3. Base allowance	38	
4. Line 1 minus \$759 (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 .045 (4.5%)		
3. Base allowance	75	
4. Line 1 minus \$1,518 (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 .045 (4.5%)		
3. Base allowance	113	
4. Line 1 minus \$2,277 (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 .045 (4.5%)		
3. Base allowance	225	
4. Line 1 minus \$4,553 (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 .045 (4.5%)		
3. Base allowance	225	
4. Line 1 minus \$4,554 (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 .045 (4.5%)		
3. Base allowance	450	
4. Line 1 minus \$9,107 (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 .045 (4.5%)		
3. Base allowance	450	
4. Line 1 minus \$9,107 (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 .045 (4.5%)		
3. Base allowance	900	
4. Line 1 minus \$18,213 (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 .045 (4.5%)		
3. Base allowance	2	
4. Line 1 minus \$35 (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 .045 (4.5%)		
3. Base allowance	3	
4. Line 1 minus \$70 (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 .045 (4.5%)	18
3. Base allowance	9
4. Line 1 less \$175 (not less than 0)	225
5. Multiply line 4 by .013 (1.3%)	3
6. Line 3 less line 5 (not less than 0)	6
7. Withholding tax - line 2 less line 6	12

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 .045 (4.5%)	351
3. Base allowance	75
4. Line 1 less \$1,518 (not less than 0)	6,282
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	351

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 .045 (4.5%)	117
3. Base allowance	17
4. Line 1 less \$350 (not less than 0)	2,250
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	117

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 .045 (4.5%)	405
3. Base allowance	113
4. Line 1 less \$2,277 (not less than 0)	6,723
5. Multiply line 4 by .013 (1.3%)	87
6. Line 3 less line 5 (not less than 0)	26
7. Withholding tax - line 2 less line 6	379

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 .045 (4.5%)	54
3. Base allowance	38
4. Line 1 less \$759 (not less than 0)	441
5. Multiply line 4 by .013 (1.3%)	6
6. Line 3 less line 5 (not less than 0)	32
7. Withholding tax - line 2 less line 6	22

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 .045 (4.5%)	8
3. Base allowance	3
4. Line 1 less \$70 (not less than 0)	105
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		1		0
227	260		3		0
260	292		5		0
292	325		7		0
325	358		9		0
358	390		11		0
390	423		13		2
423	456		15		4
456	488		16		6
488	521		18		7
521	554		20		9
554	587		22		11
587	619		24		13
619	652		26		15
652	685		28		17
685	717		30		19
717	750		32		21
750	783		34		23
783	815		35		24
815	848		37		26
848	881		39		28
881	913		40		30
913	946		42		32
946	979		43		34
979	1,012		45		36
1,012	1,044		46		38
1,044	1,077		48		40
1,077	1,110		49		42
1,110	1,142		51		43
1,142	1,175		52		45
1,175	1,208		54		47
1,208	1,240		55		49
1,240	1,273		57		51
1,273	1,306		58		53
1,306	1,338		59		55
1,338	1,371		61		57
1,371	1,404		62		59
1,404	1,437		64		61
1,437	1,469		65		62
1,469	1,502		67		64
1,502	1,535		68		66
1,535	1,567		70		68
1,567	1,600		71		70
1,600	1,633		73		72
1,633	1,665		74		74
1,665	1,698		76		76
1,698	1,731		77		77
1,731	1,763		79		79
1,763	1,796		80		80
1,796	1,829		82		82
1,829	1,862		83		83
1,862	1,894		85		85
1,894	1,927		86		86
1,927	1,960		87		87
1,960	1,992		89		89
1,992	2,025		90		90
2,025	2,058		92		92
2,058	2,090		93		93
2,090	2,123		95		95
2,123	2,156		96		96
2,156	and over		Refer to Utah Withholding Schedules		

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		6		0
519	585		10		0
585	650		14		0
650	715		18		0
715	781		22		0
781	846		25		3
846	912		29		7
912	977		33		11
977	1,042		37		15
1,042	1,108		40		19
1,108	1,173		44		22
1,173	1,238		48		26
1,238	1,304		52		30
1,304	1,369		56		34
1,369	1,435		59		38
1,435	1,500		63		41
1,500	1,565		67		45
1,565	1,631		71		49
1,631	1,696		75		53
1,696	1,762		78		57
1,762	1,827		81		60
1,827	1,892		84		64
1,892	1,958		87		68
1,958	2,023		90		72
2,023	2,088		93		76
2,088	2,154		95		79
2,154	2,219		98		83
2,219	2,285		101		87
2,285	2,350		104		91
2,350	2,415		107		94
2,415	2,481		110		98
2,481	2,546		113		102
2,546	2,612		116		106
2,612	2,677		119		110
2,677	2,742		122		113
2,742	2,808		125		117
2,808	2,873		128		121
2,873	2,938		131		125
2,938	3,004		134		129
3,004	3,069		137		132
3,069	3,135		140		136
3,135	3,200		143		140
3,200	3,265		145		144
3,265	3,331		148		148
3,331	3,396		151		151
3,396	3,462		154		154
3,462	3,527		157		157
3,527	3,592		160		160
3,592	3,658		163		163
3,658	3,723		166		166
3,723	3,788		169		169
3,788	3,854		172		172
3,854	3,919		175		175
3,919	3,985		178		178
3,985	4,050		181		181
4,050	4,115		184		184
4,115	4,181		187		187
4,181	4,246		190		190
4,246	4,312		193		193
4,312	and over		Refer to Utah Withholding Schedules		

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	3	0
492	563	7	0
563	633	11	0
633	704	15	0
704	775	19	0
775	846	23	0
846	917	27	4
917	988	32	8
988	1,058	36	12
1,058	1,129	40	16
1,129	1,200	44	20
1,200	1,271	48	24
1,271	1,342	52	28
1,342	1,413	56	33
1,413	1,483	60	37
1,483	1,554	64	41
1,554	1,625	69	45
1,625	1,696	73	49
1,696	1,767	77	53
1,767	1,838	81	57
1,838	1,908	84	61
1,908	1,979	87	65
1,979	2,050	91	69
2,050	2,121	94	74
2,121	2,192	97	78
2,192	2,263	100	82
2,263	2,333	103	86
2,333	2,404	107	90
2,404	2,475	110	94
2,475	2,546	113	98
2,546	2,617	116	102
2,617	2,688	119	106
2,688	2,758	123	111
2,758	2,829	126	115
2,829	2,900	129	119
2,900	2,971	132	123
2,971	3,042	135	127
3,042	3,113	138	131
3,113	3,183	142	135
3,183	3,254	145	139
3,254	3,325	148	143
3,325	3,396	151	148
3,396	3,467	154	152
3,467	3,538	158	156
3,538	3,608	161	160
3,608	3,679	164	164
3,679	3,750	167	167
3,750	3,821	170	170
3,821	3,892	174	174
3,892	3,963	177	177
3,963	4,033	180	180
4,033	4,104	183	183
4,104	4,175	186	186
4,175	4,246	189	189
4,246	4,317	193	193
4,317	4,388	196	196
4,388	4,458	199	199
4,458	4,529	202	202
4,529	4,600	205	205
4,600	4,671	209	209
4,671	and over	Refer to Utah Withholding Schedules	

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	6	0
983	1,125	14	0
1,125	1,267	22	0
1,267	1,408	30	0
1,408	1,550	38	0
1,550	1,692	47	0
1,692	1,833	55	7
1,833	1,975	63	16
1,975	2,117	71	24
2,117	2,258	80	32
2,258	2,400	88	40
2,400	2,542	96	49
2,542	2,683	104	57
2,683	2,825	112	65
2,825	2,967	121	73
2,967	3,108	129	81
3,108	3,250	137	90
3,250	3,392	145	98
3,392	3,533	153	106
3,533	3,675	162	114
3,675	3,817	169	123
3,817	3,958	175	131
3,958	4,100	181	139
4,100	4,242	188	147
4,242	4,383	194	155
4,383	4,525	200	164
4,525	4,667	207	172
4,667	4,808	213	180
4,808	4,950	220	188
4,950	5,092	226	196
5,092	5,233	232	205
5,233	5,375	239	213
5,375	5,517	245	221
5,517	5,658	251	229
5,658	5,800	258	238
5,800	5,942	264	246
5,942	6,083	271	254
6,083	6,225	277	262
6,225	6,367	283	270
6,367	6,508	290	279
6,508	6,650	296	287
6,650	6,792	302	295
6,792	6,933	309	303
6,933	7,075	315	312
7,075	7,217	322	320
7,217	7,358	328	328
7,358	7,500	334	334
7,500	7,642	341	341
7,642	7,783	347	347
7,783	7,925	353	353
7,925	8,067	360	360
8,067	8,208	366	366
8,208	8,350	373	373
8,350	8,492	379	379
8,492	8,633	385	385
8,633	8,775	392	392
8,775	8,917	398	398
8,917	9,058	404	404
9,058	9,200	411	411
9,200	9,342	417	417
9,342	and over	Refer to Utah Withholding Schedules	

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	\$0
1,250	1,675	0	0	0
1,675	2,100	0	0	0
2,100	2,525	0	0	0
2,525	2,950	17	0	0
2,950	3,375	41	0	0
3,375	3,800	66	0	0
3,800	4,225	91	0	0
4,225	4,650	115	0	0
4,650	5,075	140	0	0
5,075	5,500	165	22	22
5,500	5,925	189	47	47
5,925	6,350	214	72	72
6,350	6,775	239	96	96
6,775	7,200	263	121	121
7,200	7,625	288	146	146
7,625	8,050	312	170	170
8,050	8,475	337	195	195
8,475	8,900	362	220	220
8,900	9,325	386	244	244
9,325	9,750	411	269	269
9,750	10,175	436	294	294
10,175	10,600	460	318	318
10,600	11,025	485	343	343
11,025	11,450	506	368	368
11,450	11,875	525	392	392
11,875	12,300	544	417	417
12,300	12,725	563	442	442
12,725	13,150	582	466	466
13,150	13,575	601	491	491
13,575	14,000	620	515	515
14,000	14,425	640	540	540
14,425	14,850	659	565	565
14,850	15,275	678	589	589
15,275	15,700	697	614	614
15,700	16,125	716	639	639
16,125	16,550	735	663	663
16,550	16,975	754	688	688
16,975	17,400	773	713	713
17,400	17,825	793	737	737
17,825	18,250	812	762	762
18,250	18,675	831	787	787
18,675	19,100	850	811	811
19,100	19,525	869	836	836
19,525	19,950	888	861	861
19,950	20,375	907	885	885
20,375	20,800	926	910	910
20,800	21,225	946	935	935
21,225	21,650	965	959	959
21,650	22,075	984	984	984
22,075	22,500	1,003	1,003	1,003
22,500	22,925	1,022	1,022	1,022
22,925	23,350	1,041	1,041	1,041
23,350	23,775	1,060	1,060	1,060
23,775	24,200	1,079	1,079	1,079
24,200	24,625	1,099	1,099	1,099
24,625	25,050	1,118	1,118	1,118
25,050	25,475	1,137	1,137	1,137
25,475	25,900	1,156	1,156	1,156
25,900	26,325	1,175	1,175	1,175
26,325	26,750	1,194	1,194	1,194
26,750	27,175	1,213	1,213	1,213
27,175	27,600	1,232	1,232	1,232
27,600	28,025	1,252	1,252	1,252
28,025	and over	Refer to Utah Withholding Schedules		

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	\$0
2,500	3,350	0	0	0
3,350	4,200	0	0	0
4,200	5,050	0	0	0
5,050	5,900	33	0	0
5,900	6,750	83	0	0
6,750	7,600	132	0	0
7,600	8,450	181	0	0
8,450	9,300	231	0	0
9,300	10,150	280	0	0
10,150	11,000	329	45	45
11,000	11,850	378	94	94
11,850	12,700	428	144	144
12,700	13,550	477	193	193
13,550	14,400	526	242	242
14,400	15,250	576	291	291
15,250	16,100	625	341	341
16,100	16,950	674	390	390
16,950	17,800	724	439	439
17,800	18,650	773	489	489
18,650	19,500	822	538	538
19,500	20,350	871	587	587
20,350	21,200	921	637	637
21,200	22,050	970	686	686
22,050	22,900	1,011	735	735
22,900	23,750	1,050	784	784
23,750	24,600	1,088	834	834
24,600	25,450	1,126	883	883
25,450	26,300	1,164	932	932
26,300	27,150	1,203	982	982
27,150	28,000	1,241	1,031	1,031
28,000	28,850	1,279	1,080	1,080
28,850	29,700	1,317	1,130	1,130
29,700	30,550	1,356	1,179	1,179
30,550	31,400	1,394	1,228	1,228
31,400	32,250	1,432	1,277	1,277
32,250	33,100	1,470	1,327	1,327
33,100	33,950	1,509	1,376	1,376
33,950	34,800	1,547	1,425	1,425
34,800	35,650	1,585	1,475	1,475
35,650	36,500	1,623	1,524	1,524
36,500	37,350	1,662	1,573	1,573
37,350	38,200	1,700	1,623	1,623
38,200	39,050	1,738	1,672	1,672
39,050	39,900	1,776	1,721	1,721
39,900	40,750	1,815	1,770	1,770
40,750	41,600	1,853	1,820	1,820
41,600	42,450	1,891	1,869	1,869
42,450	43,300	1,929	1,918	1,918
43,300	44,150	1,968	1,968	1,968
44,150	45,000	2,006	2,006	2,006
45,000	45,850	2,044	2,044	2,044
45,850	46,700	2,082	2,082	2,082
46,700	47,550	2,121	2,121	2,121
47,550	48,400	2,159	2,159	2,159
48,400	49,250	2,197	2,197	2,197
49,250	50,100	2,235	2,235	2,235
50,100	50,950	2,274	2,274	2,274
50,950	51,800	2,312	2,312	2,312
51,800	52,650	2,350	2,350	2,350
52,650	53,500	2,388	2,388	2,388
53,500	54,350	2,427	2,427	2,427
54,350	55,200	2,465	2,465	2,465
55,200	56,050	2,503	2,503	2,503
56,050	and over	Refer to Utah Withholding Schedules		

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	0	0
10,100	11,800	67	0
11,800	13,500	165	0
13,500	15,200	264	0
15,200	16,900	363	0
16,900	18,600	461	0
18,600	20,300	560	0
20,300	22,000	658	90
22,000	23,700	757	189
23,700	25,400	856	287
25,400	27,100	954	386
27,100	28,800	1,053	484
28,800	30,500	1,151	583
30,500	32,200	1,250	682
32,200	33,900	1,349	780
33,900	35,600	1,447	879
35,600	37,300	1,546	977
37,300	39,000	1,644	1,076
39,000	40,700	1,743	1,175
40,700	42,400	1,842	1,273
42,400	44,100	1,940	1,372
44,100	45,800	2,039	1,470
45,800	47,500	2,099	1,569
47,500	49,200	2,176	1,668
49,200	50,900	2,252	1,766
50,900	52,600	2,329	1,865
52,600	54,300	2,405	1,963
54,300	56,000	2,482	2,062
56,000	57,700	2,558	2,161
57,700	59,400	2,635	2,259
59,400	61,100	2,711	2,358
61,100	62,800	2,788	2,456
62,800	64,500	2,864	2,555
64,500	66,200	2,941	2,654
66,200	67,900	3,017	2,752
67,900	69,600	3,094	2,851
69,600	71,300	3,170	2,949
71,300	73,000	3,247	3,048
73,000	74,700	3,323	3,147
74,700	76,400	3,400	3,245
76,400	78,100	3,476	3,344
78,100	79,800	3,553	3,442
79,800	81,500	3,629	3,541
81,500	83,200	3,706	3,640
83,200	84,900	3,782	3,738
84,900	86,600	3,859	3,837
86,600	88,300	3,935	3,935
88,300	90,000	4,012	4,012
90,000	91,700	4,088	4,088
91,700	93,400	4,165	4,165
93,400	95,100	4,241	4,241
95,100	96,800	4,318	4,318
96,800	98,500	4,394	4,394
98,500	100,200	4,471	4,471
100,200	101,900	4,547	4,547
101,900	103,600	4,624	4,624
103,600	105,300	4,700	4,700
105,300	107,000	4,777	4,777
107,000	108,700	4,853	4,853
108,700	110,400	4,930	4,930
110,400	112,100	5,006	5,006
112,100	and over	Refer to Utah Withholding Schedules	

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	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	1
104	111	4	2
111	117	4	2
117	124	5	3
124	130	5	3
130	137	6	3
137	143	6	4
143	150	6	4
150	157	7	5
157	163	7	5
163	170	7	5
170	176	8	6
176	183	8	6
183	189	8	6
189	196	9	7
196	202	9	7
202	209	9	8
209	215	10	8
215	222	10	8
222	228	10	9
228	235	10	9
235	242	11	9
242	248	11	10
248	255	11	10
255	261	12	11
261	268	12	11
268	274	12	11
274	281	12	12
281	287	13	12
287	294	13	12
294	300	13	13
300	307	14	13
307	313	14	14
313	320	14	14
320	327	15	14
327	333	15	15
333	340	15	15
340	346	15	15
346	353	16	16
353	359	16	16
359	366	16	16
366	372	17	17
372	379	17	17
379	385	17	17
385	392	17	17
392	398	18	18
398	405	18	18
405	412	18	18
412	418	19	19
418	425	19	19
425	431	19	19
431	and over	Refer to Utah Withholding Schedules	