



The income tax withholding tables in this revision are effective for pay periods beginning on or after June 1, 2023

Withholding Tax Guide

Utah Withholding Information and Tax Tables

Effective June 1, 2023

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 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

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 non-residents 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 non-resident employee who:

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

This exclusion does not apply to:

1. professional athletes;
2. professional entertainers;
3. prominent persons who perform services on a per-event basis;
4. real property laborers; or

5. 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 have several options to get a withholding tax account:

1. Online using Taxpayer Access Point at tap.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 R865-91-14 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.

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

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

Utah Schedule 1
Single

WEEKLY Payroll Period (52 pay periods per year)

1. Utah taxable wages		
2. Multiply line 1 by .0465 (4.65%)		
3. Base allowance	8	
4. Line 1 minus \$161 (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 .0465 (4.65%)		
3. Base allowance	16	
4. Line 1 minus \$322 (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
Single

BIWEEKLY Payroll Period (26 pay periods per year)

1. Utah taxable wages		
2. Multiply line 1 by .0465 (4.65%)		
3. Base allowance	16	
4. Line 1 minus \$322 (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 .0465 (4.65%)		
3. Base allowance	32	
4. Line 1 minus \$644 (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
Single

SEMIMONTHLY Payroll Period (24 pay periods per year)

1. Utah taxable wages		
2. Multiply line 1 by .0465 (4.65%)		
3. Base allowance	17	
4. Line 1 minus \$349 (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 .0465 (4.65%)		
3. Base allowance	35	
4. Line 1 minus \$698 (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
Single

MONTHLY Payroll Period (12 pay periods per year)

1. Utah taxable wages		
2. Multiply line 1 by .0465 (4.65%)		
3. Base allowance	35	
4. Line 1 minus \$698 (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 .0465 (4.65%)		
3. Base allowance	69	
4. Line 1 minus \$1,395 (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 .0465 (4.65%)		
3. Base allowance	104	
4. Line 1 minus \$2,093 (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 .0465 (4.65%)		
3. Base allowance	208	
4. Line 1 minus \$4,186 (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 .0465 (4.65%)		
3. Base allowance	208	
4. Line 1 minus \$4,186 (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 .0465 (4.65%)		
3. Base allowance	415	
4. Line 1 minus \$8,371 (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 .0465 (4.65%)		
3. Base allowance	415	
4. Line 1 minus \$8,371 (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 .0465 (4.65%)		
3. Base allowance	830	
4. Line 1 minus \$16,742 (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 .0465 (4.65%)		
3. Base allowance	2	
4. Line 1 minus \$32 (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 .0465 (4.65%)		
3. Base allowance	3	
4. Line 1 minus \$64 (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 .0465 (4.65%)	19
3. Base allowance	8
4. Line 1 less \$161 (not less than 0)	239
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 .0465 (4.65%)	116
3. Base allowance	69
4. Line 1 less \$1,395 (not less than 0)	1,105
5. Multiply line 4 by .013 (1.3%)	14
6. Line 3 less line 5 (not less than 0)	55
7. Withholding tax - line 2 less line 6	61

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 .0465 (4.65%)	47
3. Base allowance	16
4. Line 1 less \$322 (not less than 0)	678
5. Multiply line 4 by .013 (1.3%)	9
6. Line 3 less line 5 (not less than 0)	7
7. Withholding tax - line 2 less line 6	40

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 .0465 (4.65%)	372
3. Base allowance	104
4. Line 1 less \$2,093 (not less than 0)	5,907
5. Multiply line 4 by .013 (1.3%)	77
6. Line 3 less line 5 (not less than 0)	27
7. Withholding tax - line 2 less line 6	345

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 .0465 (4.65%)	40
3. Base allowance	35
4. Line 1 less \$698 (not less than 0)	157
5. Multiply line 4 by .013 (1.3%)	2
6. Line 3 less line 5 (not less than 0)	33
7. Withholding tax - line 2 less line 6	7

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 .0465 (4.65%)	7
3. Base allowance	3
4. Line 1 less \$64 (not less than 0)	86
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 - <i>at least</i> <i>but less than</i>			Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
			<i>Weekly</i>		
			Single	Married	
\$0	\$96		\$0		\$0
96	129		0		0
129	162		0		0
162	194		1		0
194	227		2		0
227	260		4		0
260	292		6		0
292	325		8		0
325	358		10		0
358	390		12		2
390	423		14		4
423	456		16		6
456	488		18		8
488	521		20		10
521	554		22		12
554	587		24		14
587	619		26		16
619	652		28		18
652	685		30		20
685	717		32		22
717	750		34		24
750	783		36		25
783	815		37		27
815	848		39		29
848	881		40		31
881	913		42		33
913	946		43		35
946	979		45		37
979	1,012		46		39
1,012	1,044		48		41
1,044	1,077		49		43
1,077	1,110		51		45
1,110	1,142		52		47
1,142	1,175		54		49
1,175	1,208		55		51
1,208	1,240		57		53
1,240	1,273		58		55
1,273	1,306		60		57
1,306	1,338		61		59
1,338	1,371		63		60
1,371	1,404		65		62
1,404	1,437		66		64
1,437	1,469		68		66
1,469	1,502		69		68
1,502	1,535		71		70
1,535	1,567		72		72
1,567	1,600		74		74
1,600	1,633		75		75
1,633	1,665		77		77
1,665	1,698		78		78
1,698	1,731		80		80
1,731	1,763		81		81
1,763	1,796		83		83
1,796	1,829		84		84
1,829	1,862		86		86
1,862	1,894		87		87
1,894	1,927		89		89

UTAH TABLE 2			BIWEEKLY Payroll Period (26 pay periods per year)		
If UT taxable wages are - <i>at least</i> <i>but less than</i>			Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
			<i>Biweekly</i>		
			Single	Married	
\$0	\$192		\$0		\$0
192	258		0		0
258	323		0		0
323	388		1		0
388	454		5		0
454	519		9		0
519	585		13		0
585	650		17		0
650	715		20		0
715	781		24		4
781	846		28		8
846	912		32		12
912	977		36		16
977	1,042		40		20
1,042	1,108		44		24
1,108	1,173		48		28
1,173	1,238		52		31
1,238	1,304		55		35
1,304	1,369		59		39
1,369	1,435		63		43
1,435	1,500		67		47
1,500	1,565		71		51
1,565	1,631		74		55
1,631	1,696		77		59
1,696	1,762		80		63
1,762	1,827		83		66
1,827	1,892		86		70
1,892	1,958		90		74
1,958	2,023		93		78
2,023	2,088		96		82
2,088	2,154		99		86
2,154	2,219		102		90
2,219	2,285		105		94
2,285	2,350		108		98
2,350	2,415		111		101
2,415	2,481		114		105
2,481	2,546		117		109
2,546	2,612		120		113
2,612	2,677		123		117
2,677	2,742		126		121
2,742	2,808		129		125
2,808	2,873		132		129
2,873	2,938		135		133
2,938	3,004		138		136
3,004	3,069		141		140
3,069	3,135		144		144
3,135	3,200		147		147
3,200	3,265		150		150
3,265	3,331		153		153
3,331	3,396		156		156
3,396	3,462		159		159
3,462	3,527		162		162
3,527	3,592		166		166
3,592	3,658		169		169
3,658	3,723		172		172
3,723	3,788		175		175
3,788	3,854		178		178

Semimonthly and Monthly Payroll Periods

UTAH TABLE 3		SEMIMONTHLY Payroll Period (24 pay periods per year)		
If UT taxable wages are - <i>at least</i> <i>but less than</i>		Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
		<i>Semimonthly</i>		
		Single	Married	
\$0	\$208	\$0		\$0
208	279	0		0
279	350	0		0
350	421	1		0
421	492	5		0
492	563	10		0
563	633	14		0
633	704	18		0
704	775	22		0
775	846	26		5
846	917	31		9
917	988	35		13
988	1,058	39		17
1,058	1,129	43		21
1,129	1,200	47		26
1,200	1,271	52		30
1,271	1,342	56		34
1,342	1,413	60		38
1,413	1,483	64		42
1,483	1,554	69		47
1,554	1,625	73		51
1,625	1,696	77		55
1,696	1,767	81		59
1,767	1,838	84		64
1,838	1,908	87		68
1,908	1,979	90		72
1,979	2,050	94		76
2,050	2,121	97		80
2,121	2,192	100		85
2,192	2,263	104		89
2,263	2,333	107		93
2,333	2,404	110		97
2,404	2,475	113		102
2,475	2,546	117		106
2,546	2,617	120		110
2,617	2,688	123		114
2,688	2,758	127		118
2,758	2,829	130		123
2,829	2,900	133		127
2,900	2,971	136		131
2,971	3,042	140		135
3,042	3,113	143		139
3,113	3,183	146		144
3,183	3,254	150		148
3,254	3,325	153		152
3,325	3,396	156		156
3,396	3,467	160		160
3,467	3,538	163		163
3,538	3,608	166		166
3,608	3,679	169		169
3,679	3,750	173		173
3,750	3,821	176		176
3,821	3,892	179		179
3,892	3,963	183		183
3,963	4,033	186		186
4,033	4,104	189		189
4,104	4,175	192		192

UTAH TABLE 4		MONTHLY Payroll Period (12 pay periods per year)		
If UT taxable wages are - <i>at least</i> <i>but less than</i>		Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
		<i>Monthly</i>		
		Single	Married	
\$0	\$417	\$0		\$0
417	558	0		0
558	700	0		0
700	842	2		0
842	983	11		0
983	1,125	19		0
1,125	1,267	28		0
1,267	1,408	36		0
1,408	1,550	44		1
1,550	1,692	53		9
1,692	1,833	61		18
1,833	1,975	70		26
1,975	2,117	78		34
2,117	2,258	87		43
2,258	2,400	95		51
2,400	2,542	103		60
2,542	2,683	112		68
2,683	2,825	120		77
2,825	2,967	129		85
2,967	3,108	137		93
3,108	3,250	146		102
3,250	3,392	154		110
3,392	3,533	161		119
3,533	3,675	168		127
3,675	3,817	174		136
3,817	3,958	181		144
3,958	4,100	187		152
4,100	4,242	194		161
4,242	4,383	201		169
4,383	4,525	207		178
4,525	4,667	214		186
4,667	4,808	220		195
4,808	4,950	227		203
4,950	5,092	233		211
5,092	5,233	240		220
5,233	5,375	247		228
5,375	5,517	253		237
5,517	5,658	260		245
5,658	5,800	266		254
5,800	5,942	273		262
5,942	6,083	280		270
6,083	6,225	286		279
6,225	6,367	293		287
6,367	6,508	299		296
6,508	6,650	306		304
6,650	6,792	313		313
6,792	6,933	319		319
6,933	7,075	326		326
7,075	7,217	332		332
7,217	7,358	339		339
7,358	7,500	345		345
7,500	7,642	352		352
7,642	7,783	359		359
7,783	7,925	365		365
7,925	8,067	372		372
8,067	8,208	378		378
8,208	8,350	385		385

Quarterly and Semiannual Payroll Periods

UTAH TABLE 5		QUARTERLY Payroll Period (4 pay periods per year)		
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
		Quarterly		
		Single	Married	
\$0	\$1,250	\$0		\$0
1,250	1,675	0		0
1,675	2,100	0		0
2,100	2,525	7		0
2,525	2,950	32		0
2,950	3,375	57		0
3,375	3,800	83		0
3,800	4,225	108		0
4,225	4,650	133		2
4,650	5,075	158		27
5,075	5,500	184		53
5,500	5,925	209		78
5,925	6,350	234		103
6,350	6,775	260		129
6,775	7,200	285		154
7,200	7,625	310		179
7,625	8,050	335		204
8,050	8,475	361		230
8,475	8,900	386		255
8,900	9,325	411		280
9,325	9,750	437		306
9,750	10,175	462		331
10,175	10,600	483		356
10,600	11,025	503		381
11,025	11,450	523		407
11,450	11,875	542		432
11,875	12,300	562		457
12,300	12,725	582		483
12,725	13,150	602		508
13,150	13,575	621		533
13,575	14,000	641		558
14,000	14,425	661		584
14,425	14,850	681		609
14,850	15,275	700		634
15,275	15,700	720		660
15,700	16,125	740		685
16,125	16,550	760		710
16,550	16,975	779		735
16,975	17,400	799		761
17,400	17,825	819		786
17,825	18,250	839		811
18,250	18,675	859		837
18,675	19,100	878		862
19,100	19,525	898		887
19,525	19,950	918		912
19,950	20,375	938		938
20,375	20,800	957		957
20,800	21,225	977		977
21,225	21,650	997		997
21,650	22,075	1,017		1,017
22,075	22,500	1,036		1,036
22,500	22,925	1,056		1,056
22,925	23,350	1,076		1,076
23,350	23,775	1,096		1,096
23,775	24,200	1,115		1,115
24,200	24,625	1,135		1,135
24,625	25,050	1,155		1,155

UTAH TABLE 6		SEMIANNUAL Payroll Period (2 pay periods per year)		
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
		Semiannual		
		Single	Married	
\$0	\$2,500	\$0		\$0
2,500	3,350	0		0
3,350	4,200	0		0
4,200	5,050	13		0
5,050	5,900	64		0
5,900	6,750	114		0
6,750	7,600	165		0
7,600	8,450	216		0
8,450	9,300	266		4
9,300	10,150	317		55
10,150	11,000	367		105
11,000	11,850	418		156
11,850	12,700	468		207
12,700	13,550	519		257
13,550	14,400	570		308
14,400	15,250	620		358
15,250	16,100	671		409
16,100	16,950	721		459
16,950	17,800	772		510
17,800	18,650	822		561
18,650	19,500	873		611
19,500	20,350	924		662
20,350	21,200	966		712
21,200	22,050	1,006		763
22,050	22,900	1,045		813
22,900	23,750	1,085		864
23,750	24,600	1,124		915
24,600	25,450	1,164		965
25,450	26,300	1,203		1,016
26,300	27,150	1,243		1,066
27,150	28,000	1,282		1,117
28,000	28,850	1,322		1,167
28,850	29,700	1,361		1,218
29,700	30,550	1,401		1,269
30,550	31,400	1,440		1,319
31,400	32,250	1,480		1,370
32,250	33,100	1,519		1,420
33,100	33,950	1,559		1,471
33,950	34,800	1,598		1,521
34,800	35,650	1,638		1,572
35,650	36,500	1,677		1,623
36,500	37,350	1,717		1,673
37,350	38,200	1,757		1,724
38,200	39,050	1,796		1,774
39,050	39,900	1,836		1,825
39,900	40,750	1,875		1,875
40,750	41,600	1,915		1,915
41,600	42,450	1,954		1,954
42,450	43,300	1,994		1,994
43,300	44,150	2,033		2,033
44,150	45,000	2,073		2,073
45,000	45,850	2,112		2,112
45,850	46,700	2,152		2,152
46,700	47,550	2,191		2,191
47,550	48,400	2,231		2,231
48,400	49,250	2,270		2,270
49,250	50,100	2,310		2,310

Annual and Daily/Miscellaneous Payroll Periods

UTAH TABLE 7		ANNUAL Payroll Period (1 pay period per year)		
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
		Annual		
		Single	Married	
\$0	\$5,000	\$0	\$0	\$0
5,000	6,700	0	0	0
6,700	8,400	0	0	0
8,400	10,100	27	0	0
10,100	11,800	128	0	0
11,800	13,500	229	0	0
13,500	15,200	330	0	0
15,200	16,900	431	0	0
16,900	18,600	532	8	8
18,600	20,300	633	110	110
20,300	22,000	735	211	211
22,000	23,700	836	312	312
23,700	25,400	937	413	413
25,400	27,100	1,038	514	514
27,100	28,800	1,139	615	615
28,800	30,500	1,240	717	717
30,500	32,200	1,342	818	818
32,200	33,900	1,443	919	919
33,900	35,600	1,544	1,020	1,020
35,600	37,300	1,645	1,121	1,121
37,300	39,000	1,746	1,222	1,222
39,000	40,700	1,847	1,323	1,323
40,700	42,400	1,932	1,425	1,425
42,400	44,100	2,011	1,526	1,526
44,100	45,800	2,090	1,627	1,627
45,800	47,500	2,169	1,728	1,728
47,500	49,200	2,248	1,829	1,829
49,200	50,900	2,327	1,930	1,930
50,900	52,600	2,406	2,031	2,031
52,600	54,300	2,485	2,133	2,133
54,300	56,000	2,564	2,234	2,234
56,000	57,700	2,644	2,335	2,335
57,700	59,400	2,723	2,436	2,436
59,400	61,100	2,802	2,537	2,537
61,100	62,800	2,881	2,638	2,638
62,800	64,500	2,960	2,740	2,740
64,500	66,200	3,039	2,841	2,841
66,200	67,900	3,118	2,942	2,942
67,900	69,600	3,197	3,043	3,043
69,600	71,300	3,276	3,144	3,144
71,300	73,000	3,355	3,245	3,245
73,000	74,700	3,434	3,346	3,346
74,700	76,400	3,513	3,448	3,448
76,400	78,100	3,592	3,549	3,549
78,100	79,800	3,671	3,650	3,650
79,800	81,500	3,750	3,750	3,750
81,500	83,200	3,829	3,829	3,829
83,200	84,900	3,908	3,908	3,908
84,900	86,600	3,987	3,987	3,987
86,600	88,300	4,066	4,066	4,066
88,300	90,000	4,145	4,145	4,145
90,000	91,700	4,225	4,225	4,225
91,700	93,400	4,304	4,304	4,304
93,400	95,100	4,383	4,383	4,383
95,100	96,800	4,462	4,462	4,462
96,800	98,500	4,541	4,541	4,541
98,500	100,200	4,620	4,620	4,620

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