

# Withholding Tax Guide

## Utah Withholding Information and Tax Tables



### Utah State Tax Commission

210 North 1950 West  
Salt Lake City, Utah 84134  
801-297-2200  
1-800-662-4335  
[tax.utah.gov](http://tax.utah.gov)

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

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

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### E-Verify for Employers

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

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### 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](http://tax.utah.gov/forms).

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## General Information

This publication includes:

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

For questions about Utah withholding tax, see [tax.utah.gov](http://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](http://tax.utah.gov/withholding) and [tax.utah.gov/utah-taxes/mineral-production](http://tax.utah.gov/utah-taxes/mineral-production).

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

## Employment Tax Workshops

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

## Who Must Withhold Taxes for Employees

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

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

## Employer Withholding Exemption

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

Submit exemption requests to:

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

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

## Employee Withholding Exclusions

### Interstate Transportation Wages

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

To qualify, the employee must:

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

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

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

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

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

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

## Active Duty Service Member's Nonresident Spouse Wages

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

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

- Write "Utah Only - Exempt, Military Spouse" under box 4c.

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

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

## Definitions

### Wages

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

### Utah Taxable Wages

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

### Household Employees

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

## How to Get a Withholding Account

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

1. Online using Taxpayer Access Point at [tap.utah.gov](http://tap.utah.gov) ("Apply for a Tax Account (TC-69)" link),
2. Online using the *OneStop Online Business Registration* at [osbr.utah.gov](http://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](http://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](http://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](http://tap.utah.gov). Also see [tax.utah.gov/withhold/ti-02.pdf](http://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](http://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](http://tax.utah.gov/forms).

## How to Make Payments

**NOTE: Payments do not count as returns.**

Pay online at [tap.utah.gov](http://tap.utah.gov), or mail your payment with payment coupon TC-941PC. Print payment coupons at [tax.utah.gov/forms](http://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](http://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](http://tap.utah.gov) for more information.
- **Credit Card** — Pay electronically with a credit card at [tap.utah.gov](http://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](http://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](http://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 an 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](http://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](http://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](http://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](http://www.irs.gov)

#### Forms and Publications

1-800-829-3676

[www.irs.gov/Forms-&-Pubs](http://www.irs.gov/Forms-&-Pubs)

## Utah State Tax Commission

### Utah Income Tax Withholding

801-297-2200

1-800-662-4335

[tax.utah.gov](http://tax.utah.gov)

### Employment Tax Workshops

Small Business Development Center

[clients.utahsbdc.org/events.aspx](http://clients.utahsbdc.org/events.aspx)

801-957-5441

## Social Security Administration

866-851-5275

1-800-772-1213

[socialsecurity.gov/employer](http://socialsecurity.gov/employer)

## Utah Dept. of Workforce Services

### Unemployment Compensation

801-526-9235

1-800-222-2857

[jobs.utah.gov/ui/jobseeker/contactus.html](http://jobs.utah.gov/ui/jobseeker/contactus.html)

## Labor Commission of Utah

### Worker's Compensation

801-530-6800

1-800-530-5090

[laborcommission.utah.gov](http://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
<b>January 31</b>	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 <a href="http://tap.utah.gov">tap.utah.gov</a> , or pay by check with TC-941PC	Electronically file and pay fourth quarter withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , or pay by check with TC-941PC	Electronically file and pay annual withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , or pay by check with TC-941PC
<b>February 28</b>		Pay January withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , or by check with TC-941PC		
<b>March 31</b> end of first quarter		Pay February withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , or by check with TC-941PC		
<b>April 30</b>		Electronically file first quarter return and pay March withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , or pay by check with TC-941PC	Electronically file and pay first quarter withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , or pay by check with TC-941PC	
<b>May 31</b>		Pay April withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , or by check with TC-941PC		
<b>June 30</b> end of second quarter		Pay May withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , or by check with TC-941PC		
<b>July 31</b>		Electronically file second quarter return and pay June withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , or pay by check with TC-941PC	Electronically file and pay second quarter withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , or pay by check with TC-941PC	
<b>August 31</b>		Pay July withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , or by check with TC-941PC		
<b>September 30</b> end of third quarter		Pay August withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , or by check with TC-941PC		
<b>October 31</b>		Electronically file third quarter return and pay September withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , or pay by check with TC-941PC	Electronically file and pay third quarter withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , or pay by check with TC-941PC	
<b>November 30</b>		Pay October withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , or by check with TC-941PC		
<b>December 31</b> end of fourth quarter		Pay November withholding tax online at <a href="http://tap.utah.gov">tap.utah.gov</a> , 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****WEEKLY Payroll Period** (52 pay periods per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	8	
4. Line 1 minus \$150 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	15	
4. Line 1 minus \$299 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

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

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	15	
4. Line 1 minus \$299 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	30	
4. Line 1 minus \$598 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

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

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	16	
4. Line 1 minus \$324 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	33	
4. Line 1 minus \$648 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

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

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	33	
4. Line 1 minus \$648 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	65	
4. Line 1 minus \$1,296 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Utah Schedule 5**

**QUARTERLY Payroll Period** (4 pay periods per year)

**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	98	
4. Line 1 minus \$1,944 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	195	
4. Line 1 minus \$3,887 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Utah Schedule 6**

**SEMIANNUAL Payroll Period** (2 pay periods per year)

**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	195	
4. Line 1 minus \$3,887 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	390	
4. Line 1 minus \$7,774 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Utah Schedule 7**

**ANNUAL Payroll Period** (1 pay period per year)

**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	390	
4. Line 1 minus \$7,774 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	780	
4. Line 1 minus \$15,548 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Utah Schedule 8**

**DAILY or MISCELLANEOUS Payroll Period**

**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	2	
4. Line 1 minus \$30 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0485 (4.85%)		
3. Base allowance	3	
4. Line 1 minus \$60 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

## Examples of Utah Withholding Calculations

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

### Example 1 - Use Schedule 1, Weekly/Single

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

### Example 4 - Use Schedule 4, Monthly/Married

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

### Example 2 - Use Schedule 2, Biweekly/Single

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

### Example 5 - Use Schedule 5, Quarterly/Single

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

### Example 3 - Use Schedule 3, Semimonthly/Married

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

### Example 6 - Use Schedule 8, Daily/Married

Payroll Period	Daily
Filing Status	Married
Utah Taxable Wages	\$150
1. Utah taxable wages	150
2. Multiply line 1 by .0485 (4.85%)	7
3. Base allowance	3
4. Line 1 less \$60 (not less than 0)	90
5. Multiply line 4 by .013 (1.3%)	1
6. Line 3 less line 5 (not less than 0)	2
7. Withholding tax - line 2 less line 6	5

# Utah Withholding Tables

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

## Weekly and Biweekly Payroll Periods

UTAH TABLE 1			WEEKLY Payroll Period (52 pay periods per year)		
If UT taxable wages are - at least      but less than			Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
			Weekly		
			Single	Married	
\$0	\$96		\$0		\$0
96	129		0		0
129	162		0		0
162	194		1		0
194	227		4		0
227	260		6		0
260	292		8		0
292	325		10		0
325	358		12		2
358	390		14		4
390	423		16		6
423	456		18		8
456	488		20		10
488	521		22		12
521	554		24		14
554	587		26		16
587	619		28		18
619	652		30		20
652	685		32		22
685	717		34		24
717	750		36		26
750	783		37		28
783	815		39		30
815	848		40		32
848	881		42		34
881	913		44		36
913	946		45		38
946	979		47		40
979	1,012		48		42
1,012	1,044		50		44
1,044	1,077		51		46
1,077	1,110		53		48
1,110	1,142		55		50
1,142	1,175		56		52
1,175	1,208		58		54
1,208	1,240		59		56
1,240	1,273		61		58
1,273	1,306		63		60
1,306	1,338		64		62
1,338	1,371		66		64
1,371	1,404		67		66
1,404	1,437		69		68
1,437	1,469		70		70
1,469	1,502		72		72
1,502	1,535		74		74
1,535	1,567		75		75
1,567	1,600		77		77
1,600	1,633		78		78
1,633	1,665		80		80
1,665	1,698		82		82
1,698	1,731		83		83
1,731	1,763		85		85
1,763	1,796		86		86
1,796	1,829		88		88
1,829	1,862		89		89
1,862	1,894		91		91
1,894	1,927		93		93

UTAH TABLE 2			BIWEEKLY Payroll Period (26 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.		
			Biweekly		
			Single	Married	
\$0	\$192		\$0		\$0
192	258		0		0
258	323		0		0
323	388		3		0
388	454		7		0
454	519		11		0
519	585		15		0
585	650		19		0
650	715		23		4
715	781		27		8
781	846		31		12
846	912		35		16
912	977		39		20
977	1,042		43		24
1,042	1,108		47		28
1,108	1,173		51		32
1,173	1,238		55		36
1,238	1,304		59		40
1,304	1,369		63		44
1,369	1,435		67		48
1,435	1,500		71		52
1,500	1,565		74		56
1,565	1,631		78		61
1,631	1,696		81		65
1,696	1,762		84		69
1,762	1,827		87		73
1,827	1,892		90		77
1,892	1,958		93		81
1,958	2,023		97		85
2,023	2,088		100		89
2,088	2,154		103		93
2,154	2,219		106		97
2,219	2,285		109		101
2,285	2,350		112		105
2,350	2,415		116		109
2,415	2,481		119		113
2,481	2,546		122		117
2,546	2,612		125		121
2,612	2,677		128		125
2,677	2,742		131		129
2,742	2,808		135		133
2,808	2,873		138		137
2,873	2,938		141		141
2,938	3,004		144		144
3,004	3,069		147		147
3,069	3,135		150		150
3,135	3,200		154		154
3,200	3,265		157		157
3,265	3,331		160		160
3,331	3,396		163		163
3,396	3,462		166		166
3,462	3,527		169		169
3,527	3,592		173		173
3,592	3,658		176		176
3,658	3,723		179		179
3,723	3,788		182		182
3,788	3,854		185		185

## 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.		
		Semimonthly		
		Single	Married	
\$0	\$208	\$0		\$0
208	279	0		0
279	350	0		0
350	421	3		0
421	492	8		0
492	563	12		0
563	633	16		0
633	704	21		0
704	775	25		5
775	846	29		9
846	917	34		13
917	988	38		18
988	1,058	42		22
1,058	1,129	47		26
1,129	1,200	51		31
1,200	1,271	56		35
1,271	1,342	60		39
1,342	1,413	64		44
1,413	1,483	69		48
1,483	1,554	73		52
1,554	1,625	77		57
1,625	1,696	81		61
1,696	1,767	84		66
1,767	1,838	87		70
1,838	1,908	91		74
1,908	1,979	94		79
1,979	2,050	98		83
2,050	2,121	101		87
2,121	2,192	105		92
2,192	2,263	108		96
2,263	2,333	111		100
2,333	2,404	115		105
2,404	2,475	118		109
2,475	2,546	122		113
2,546	2,617	125		118
2,617	2,688	129		122
2,688	2,758	132		127
2,758	2,829	135		131
2,829	2,900	139		135
2,900	2,971	142		140
2,971	3,042	146		144
3,042	3,113	149		148
3,113	3,183	153		153
3,183	3,254	156		156
3,254	3,325	160		160
3,325	3,396	163		163
3,396	3,467	166		166
3,467	3,538	170		170
3,538	3,608	173		173
3,608	3,679	177		177
3,679	3,750	180		180
3,750	3,821	184		184
3,821	3,892	187		187
3,892	3,963	190		190
3,963	4,033	194		194
4,033	4,104	197		197
4,104	4,175	201		201

UTAH TABLE 4		MONTHLY Payroll Period (12 pay periods per year)		
If UT taxable wages are - <i>at least</i> <i>but less than</i>		Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
		Monthly		
		Single	Married	
\$0	\$417	\$0		\$0
417	558	0		0
558	700	0		0
700	842	6		0
842	983	15		0
983	1,125	24		0
1,125	1,267	33		0
1,267	1,408	41		0
1,408	1,550	50		9
1,550	1,692	59		18
1,692	1,833	67		27
1,833	1,975	76		35
1,975	2,117	85		44
2,117	2,258	94		53
2,258	2,400	102		61
2,400	2,542	111		70
2,542	2,683	120		79
2,683	2,825	128		88
2,825	2,967	137		96
2,967	3,108	146		105
3,108	3,250	154		114
3,250	3,392	161		122
3,392	3,533	168		131
3,533	3,675	175		140
3,675	3,817	182		149
3,817	3,958	189		157
3,958	4,100	195		166
4,100	4,242	202		175
4,242	4,383	209		183
4,383	4,525	216		192
4,525	4,667	223		201
4,667	4,808	230		210
4,808	4,950	237		218
4,950	5,092	244		227
5,092	5,233	250		236
5,233	5,375	257		244
5,375	5,517	264		253
5,517	5,658	271		262
5,658	5,800	278		271
5,800	5,942	285		279
5,942	6,083	292		288
6,083	6,225	298		297
6,225	6,367	305		305
6,367	6,508	312		312
6,508	6,650	319		319
6,650	6,792	326		326
6,792	6,933	333		333
6,933	7,075	340		340
7,075	7,217	347		347
7,217	7,358	353		353
7,358	7,500	360		360
7,500	7,642	367		367
7,642	7,783	374		374
7,783	7,925	381		381
7,925	8,067	388		388
8,067	8,208	395		395
8,208	8,350	402		402

## Quarterly and Semiannual Payroll Periods

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

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

## Annual and Daily/Miscellaneous Payroll Periods

UTAH TABLE 7		ANNUAL Payroll Period (1 pay period per year)		
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
at least	but less than	Annual		
		Single	Married	
\$0	\$5,000	\$0	\$0	\$0
5,000	6,700	0	0	0
6,700	8,400	0	0	0
8,400	10,100	78	0	0
10,100	11,800	182	0	0
11,800	13,500	287	0	0
13,500	15,200	391	0	0
15,200	16,900	496	5	0
16,900	18,600	601	110	0
18,600	20,300	705	214	0
20,300	22,000	810	319	0
22,000	23,700	914	423	0
23,700	25,400	1,019	528	0
25,400	27,100	1,123	632	0
27,100	28,800	1,228	737	0
28,800	30,500	1,332	841	0
30,500	32,200	1,437	946	0
32,200	33,900	1,542	1,050	0
33,900	35,600	1,646	1,155	0
35,600	37,300	1,751	1,260	0
37,300	39,000	1,850	1,364	0
39,000	40,700	1,933	1,469	0
40,700	42,400	2,015	1,573	0
42,400	44,100	2,098	1,678	0
44,100	45,800	2,180	1,782	0
45,800	47,500	2,263	1,887	0
47,500	49,200	2,345	1,991	0
49,200	50,900	2,427	2,096	0
50,900	52,600	2,510	2,201	0
52,600	54,300	2,592	2,305	0
54,300	56,000	2,675	2,410	0
56,000	57,700	2,757	2,514	0
57,700	59,400	2,840	2,619	0
59,400	61,100	2,922	2,723	0
61,100	62,800	3,005	2,828	0
62,800	64,500	3,087	2,932	0
64,500	66,200	3,169	3,037	0
66,200	67,900	3,252	3,141	0
67,900	69,600	3,334	3,246	0
69,600	71,300	3,417	3,351	0
71,300	73,000	3,499	3,455	0
73,000	74,700	3,582	3,560	0
74,700	76,400	3,664	3,664	0
76,400	78,100	3,747	3,747	0
78,100	79,800	3,829	3,829	0
79,800	81,500	3,912	3,912	0
81,500	83,200	3,994	3,994	0
83,200	84,900	4,076	4,076	0
84,900	86,600	4,159	4,159	0
86,600	88,300	4,241	4,241	0
88,300	90,000	4,324	4,324	0
90,000	91,700	4,406	4,406	0
91,700	93,400	4,489	4,489	0
93,400	95,100	4,571	4,571	0
95,100	96,800	4,654	4,654	0
96,800	98,500	4,736	4,736	0
98,500	100,200	4,818	4,818	0

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	\$0
19	26	0	0	0
26	32	0	0	0
32	39	0	0	0
39	45	1	0	0
45	52	1	0	0
52	58	2	0	0
58	65	2	0	0
65	72	2	0	0
72	78	3	1	0
78	85	3	1	0
85	91	4	2	0
91	98	4	2	0
98	104	4	2	0
104	111	5	3	0
111	117	5	3	0
117	124	6	4	0
124	130	6	4	0
130	137	6	4	0
137	143	7	5	0
143	150	7	5	0
150	157	7	6	0
157	163	8	6	0
163	170	8	6	0
170	176	8	7	0
176	183	9	7	0
183	189	9	8	0
189	196	9	8	0
196	202	10	8	0
202	209	10	9	0
209	215	10	9	0
215	222	11	10	0
222	228	11	10	0
228	235	11	10	0
235	242	12	11	0
242	248	12	11	0
248	255	12	12	0
255	261	13	12	0
261	268	13	12	0
268	274	13	13	0
274	281	13	13	0
281	287	14	14	0
287	294	14	14	0
294	300	14	14	0
300	307	15	15	0
307	313	15	15	0
313	320	15	15	0
320	327	16	16	0
327	333	16	16	0
333	340	16	16	0
340	346	17	17	0
346	353	17	17	0
353	359	17	17	0
359	366	18	18	0
366	372	18	18	0
372	379	18	18	0
379	385	19	19	0