PUBLICATION 14
Rev. 4/23

Withholding Tax Guide
Utah Withholding Information and Tax Tables

Effective June 1, 2023

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

*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.*

Contents

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 R865-9I-14 and 15.

How to File Returns

You must file returns electronically and pay all amounts withheld to the Tax Commission by the due dates.

You must file a return for each filing period, even if you don't withhold taxes during a period. We may assess a non-filing penalty if you make a payment without filing a return.

See detailed filing instructions and file returns online at **tap.utah.gov**. Also see **tax.utah.gov/withhold/ti-02.pdf**.

Filing with No Tax Liability (Zero Returns)

If there is no withholding for the period, you must file a return showing zeros. Failing to do so will result in an estimated tax assessment.

If you have no withholding for the entire year, you must still file an annual reconciliation (as part of the fourth quarter return) by January 31 of the following year. Failure to do so may result in penalties.

Amended Returns

An amended return replaces a previously filed return. Enter the total corrected amounts, not the amount of the adjustment.

File amended returns online at **tap.utah.gov**. Reopen the return in your online account, click the amended box, make any corrections, and resubmit the return.

Pay any additional taxes you owe (see *How to Make Payments,* below). Include interest calculated from the original due date to your payment date. Find interest rates in Pub 58, *Utah Interest and Penalties,* at **tax.utah.gov/forms**.

How to Make Payments

NOTE: Payments do not count as returns.

Pay online at **tap.utah.gov**, or mail your payment with payment coupon TC-941PC. Print payment coupons at **tax.utah.gov/forms**.

Pay online using:

- **Electronic Funds Transfer (EFT) ACH Credit** — You initiate this payment through your financial institution (they may charge a transaction fee). See *Electronic Funds Transfer - EFT,* at **tax.utah.gov/billing**.

- **ACH Debit Requests** — You authorize the Tax Commission to initiate this payment (there is no transaction fee). Go to **tap.utah.gov** for more information.

- **Credit Card** — Pay electronically with a credit card at **tap.utah.gov**. You will be charged a convenience fee for this service.

Payroll Service Providers

Payroll service providers may handle all withholding record keeping, payments and reconciliations for an employer. **However, the employer is responsible if returns and payments are not submitted on time.**

Liability

Employers are liable for the tax required to be withheld — not their employees. If you fail to pay any of the withheld taxes, we may put a lien on your business assets and personal property.

Annual Reconciliation

You must file an annual reconciliation for each year (or partial year) you have a withholding tax account, even if you have no employees or withholding to report for the year. Both quarterly and annual filers must file annual reconciliations.

Tax years starting 2018

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

Tax years before 2018

If reconciling a tax year before 2018, you must file the reconciliation return in addition to and separately from your quarterly or annual withholding return(s).

See *Online Filing and Paying of Withholding and Mineral Production Taxes* at **tax.utah.gov/developers/withholding** for step-by-step annual reconciliation instructions.

Amended Reconciliations

An amended reconciliation replaces a previously filed reconciliation. Amend online at **tap.utah.gov**. Reopen the reconciliation in your online account, click the amended box, make any corrections, and resubmit the reconciliation. Submit **only new or corrected** W-2s and 1099s.

Late and/or Incorrect Filings

We will assess a penalty if you:

1. fail to file a complete 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**.

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:

Quarterly Filing Period	Due Date
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:

Monthly Pmt. Period	Due Date
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:

Days Late	Penalty Amount - Greater of
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 — WEEKLY Payroll Period *(52 pay periods per year)*

Single

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 — BIWEEKLY Payroll Period *(26 pay periods per year)*

Single

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 — SEMIMONTHLY Payroll Period *(24 pay periods per year)*

Single

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 — MONTHLY Payroll Period *(12 pay periods per year)*

Single

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 -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
		Weekly	
at least	*but less than*	**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 -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
		Biweekly	
at least	*but less than*	**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)		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.		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	at least	but less than	Monthly Single	Married
$0	$208	$0	$0	$0	$417	$0	$0
208	279	0	0	417	558	0	0
279	350	0	0	558	700	0	0
350	421	1	0	700	842	2	0
421	492	5	0	842	983	11	0
492	563	10	0	983	1,125	19	0
563	633	14	0	1,125	1,267	28	0
633	704	18	0	1,267	1,408	36	0
704	775	22	0	1,408	1,550	44	1
775	846	26	5	1,550	1,692	53	9
846	917	31	9	1,692	1,833	61	18
917	988	35	13	1,833	1,975	70	26
988	1,058	39	17	1,975	2,117	78	34
1,058	1,129	43	21	2,117	2,258	87	43
1,129	1,200	47	26	2,258	2,400	95	51
1,200	1,271	52	30	2,400	2,542	103	60
1,271	1,342	56	34	2,542	2,683	112	68
1,342	1,413	60	38	2,683	2,825	120	77
1,413	1,483	64	42	2,825	2,967	129	85
1,483	1,554	69	47	2,967	3,108	137	93
1,554	1,625	73	51	3,108	3,250	146	102
1,625	1,696	77	55	3,250	3,392	154	110
1,696	1,767	81	59	3,392	3,533	161	119
1,767	1,838	84	64	3,533	3,675	168	127
1,838	1,908	87	68	3,675	3,817	174	136
1,908	1,979	90	72	3,817	3,958	181	144
1,979	2,050	94	76	3,958	4,100	187	152
2,050	2,121	97	80	4,100	4,242	194	161
2,121	2,192	100	85	4,242	4,383	201	169
2,192	2,263	104	89	4,383	4,525	207	178
2,263	2,333	107	93	4,525	4,667	214	186
2,333	2,404	110	97	4,667	4,808	220	195
2,404	2,475	113	102	4,808	4,950	227	203
2,475	2,546	117	106	4,950	5,092	233	211
2,546	2,617	120	110	5,092	5,233	240	220
2,617	2,688	123	114	5,233	5,375	247	228
2,688	2,758	127	118	5,375	5,517	253	237
2,758	2,829	130	123	5,517	5,658	260	245
2,829	2,900	133	127	5,658	5,800	266	254
2,900	2,971	136	131	5,800	5,942	273	262
2,971	3,042	140	135	5,942	6,083	280	270
3,042	3,113	143	139	6,083	6,225	286	279
3,113	3,183	146	144	6,225	6,367	293	287
3,183	3,254	150	148	6,367	6,508	299	296
3,254	3,325	153	152	6,508	6,650	306	304
3,325	3,396	156	156	6,650	6,792	313	313
3,396	3,467	160	160	6,792	6,933	319	319
3,467	3,538	163	163	6,933	7,075	326	326
3,538	3,608	166	166	7,075	7,217	332	332
3,608	3,679	169	169	7,217	7,358	339	339
3,679	3,750	173	173	7,358	7,500	345	345
3,750	3,821	176	176	7,500	7,642	352	352
3,821	3,892	179	179	7,642	7,783	359	359
3,892	3,963	183	183	7,783	7,925	365	365
3,963	4,033	186	186	7,925	8,067	372	372
4,033	4,104	189	189	8,067	8,208	378	378
4,104	4,175	192	192	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 -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at	but	Quarterly	
least	less than	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 -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at	but	Semiannual	
least	less than	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 -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at	but	*Annual*	
least	less than	**Single**	**Married**
$0	$5,000	$0	$0
5,000	6,700	0	0
6,700	8,400	0	0
8,400	10,100	27	0
10,100	11,800	128	0
11,800	13,500	229	0
13,500	15,200	330	0
15,200	16,900	431	0
16,900	18,600	532	8
18,600	20,300	633	110
20,300	22,000	735	211
22,000	23,700	836	312
23,700	25,400	937	413
25,400	27,100	1,038	514
27,100	28,800	1,139	615
28,800	30,500	1,240	717
30,500	32,200	1,342	818
32,200	33,900	1,443	919
33,900	35,600	1,544	1,020
35,600	37,300	1,645	1,121
37,300	39,000	1,746	1,222
39,000	40,700	1,847	1,323
40,700	42,400	1,932	1,425
42,400	44,100	2,011	1,526
44,100	45,800	2,090	1,627
45,800	47,500	2,169	1,728
47,500	49,200	2,248	1,829
49,200	50,900	2,327	1,930
50,900	52,600	2,406	2,031
52,600	54,300	2,485	2,133
54,300	56,000	2,564	2,234
56,000	57,700	2,644	2,335
57,700	59,400	2,723	2,436
59,400	61,100	2,802	2,537
61,100	62,800	2,881	2,638
62,800	64,500	2,960	2,740
64,500	66,200	3,039	2,841
66,200	67,900	3,118	2,942
67,900	69,600	3,197	3,043
69,600	71,300	3,276	3,144
71,300	73,000	3,355	3,245
73,000	74,700	3,434	3,346
74,700	76,400	3,513	3,448
76,400	78,100	3,592	3,549
78,100	79,800	3,671	3,650
79,800	81,500	3,750	3,750
81,500	83,200	3,829	3,829
83,200	84,900	3,908	3,908
84,900	86,600	3,987	3,987
86,600	88,300	4,066	4,066
88,300	90,000	4,145	4,145
90,000	91,700	4,225	4,225
91,700	93,400	4,304	4,304
93,400	95,100	4,383	4,383
95,100	96,800	4,462	4,462
96,800	98,500	4,541	4,541
98,500	100,200	4,620	4,620

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