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Rev. 4/26

Withholding Tax Guide

Utah Withholding Information and Tax Tables

Effective June 1, 2026

The income tax withholding tables in this revision are effective for pay periods beginning on or after June 1, 2026

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.*

Is this information helpful?
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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 nonresidents working temporarily in Utah are exempt from Utah withholding requirements. See Utah Code §§59-10-402 and 59-10-117.5.

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

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

Federal Employer Identification Number

Employers must get a federal employer identification number (EIN) from the IRS before registering in Utah.

You can request an EIN through the IRS's *Online EIN Application* at **www.irs.gov**. Contact the IRS at 1-800-829-4933 for more information.

If you change your EIN with the IRS, you must also change your Utah withholding account number (see **tap.utah.gov**).

If you changed the EIN and Utah withholding account numbers during the year, you may need to file form TC-941D, *Discrepancy Report*. See *Balancing the Reconciliation* below.

Bond Requirements for Utah

You may have to post a bond of $25,000 to $500,000 if you have a history of filing or paying late. See Utah Code §59-10-405.5(6).

How Much to Withhold

Withhold amounts based on your employee's federal W-4 form and the Utah withholding schedules or tables in this publication. See Utah Rules R865-9I-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.

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

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

Amended Reconciliations

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

Late and/or Incorrect Filings

We will assess a penalty if you:

1. fail to file a complete and accurate reconciliation by January 31 (see *Due Dates*),
2. do not correctly prepare your W-2s or 1099s (see *W-2 and 1099 Requirements*), or
3. are an employer and do not file electronically.

See *Penalties and Interest,* below.

Also see *Online Filing and Paying of Withholding Tax,* at **tax.utah.gov/developers/withholding**.

Balancing the Reconciliation

If the total Utah taxes withheld as reported on forms W-2 and 1099 does not match the total Utah taxes reported on your quarterly or annual withholding return(s), your reconciliation is unbalanced and must be fixed.

Single Account Number

If you file Utah withholding under a single account number, balance your reconciliation following these steps:

1. Review your records and find the error.
2. File an amended withholding tax return(s) to correct the error.
3. File your reconciliation showing the corrected amounts and ensure that everything balances. Withholding reported for all periods must equal the Utah withholding shown on all W-2 and 1099 forms.
4. If you underpaid one or more periods, pay the additional tax due with the amended return, plus interest from the original due date for the period. See Pub 58, *Utah Interest and Penalties*. Pay online at **tap.utah.gov**, or if you are mailing a check, include the TC-941PC payment coupon.
5. If you overpaid one or more periods, send a letter to the Tax Commission with your account number, name, contact information, an explanation of the error, and if you would like the overpayment refunded or applied to another tax period.

Multiple Account Numbers

If you reported and paid Utah withholding tax under multiple account numbers, balance your reconciliation following these steps:

1. On forms W-2 and 1099, use the Utah account number directly associated with the EIN also used on the withholding documents.
2. File a reconciliation for each account, reporting what was filed and paid in the quarters for the account.
3. On the reconciliation for each account, report and electronically file the state copy of the W-2s and 1099s issued for the account.
4. Complete and submit a paper form TC-941D, *Discrepancy Report*, to show that the total amounts of Utah tax withheld on all your account balances with the W-2s and 1099s issued.

   Fax the completed TC-941D to 801-297-6357, or mail to:

   Utah State Tax Commission
   Taxpayer Resources
   210 N 1950 W
   Salt Lake City, UT 84134-7000

Withholding Filing Record

Keep a record of taxes withheld and paid to the Tax Commission for at least four years from the due date of the income tax return reporting wages.

Due Dates

Anything with a due date that falls on a Saturday, Sunday or legal holiday is due the next business day.

Utah does not follow the federal withholding payment periods. Utah only requires that payments be made monthly, quarterly or annually. The IRS semiweekly deposit and $100,000 next day deposit rules do not apply to Utah withholding taxes.

Annual Returns with Annual Payments

If you report federal household employment taxes for household employees on federal form 1040, Schedule H, or file federal form 944, you can pay Utah withholding taxes for these same employees annually. The Utah return and payment are due January 31 after the year wages were paid.

Quarterly Returns with Quarterly Payments

If you withhold less than $1,000 each month, file and pay your Utah withholding taxes quarterly. Quarterly returns and payments are due by the last day of the month after the quarter ends, as follows:

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). Login to **tap.utah.gov** to open an account with your new EIN.

You must close your account if you sell your business or stop doing business in Utah. If you do not close your account, we will assess an estimated tax, including late penalties and interest. **Withholding licenses are not transferable.**

Agencies

Contact the following agencies for more information about state and federal withholding requirements.

Internal Revenue Service

Federal Income Tax Withholding and Self-Employment Tax

801-799-6963
1-800-829-1040 (for individuals)
1-800-829-4933 (for businesses)
www.irs.gov

Forms and Publications

1-800-829-3676
www.irs.gov/Forms-&-Pubs

Utah State Tax Commission

Utah Income Tax Withholding

801-297-2200
1-800-662-4335
tax.utah.gov

Employment Tax Workshops

Small Business Development Center

clients.utahsbdc.org/events.aspx

801-957-5441

Social Security Administration

866-851-5275
1-800-772-1213
socialsecurity.gov/employer

Utah Dept. of Workforce Services

Unemployment Compensation

801-526-9235
1-800-222-2857
jobs.utah.gov/ui/jobseeker/contactus.html

Labor Commission of Utah

Worker's Compensation

801-530-6800
1-800-530-5090
laborcommission.utah.gov

Utah Withholding Taxes Calendar

The following is a list of important Utah withholding tax dates. (See federal dates in IRS Publication 15.)

NOTE: Returns and full payment must be submitted by the due date (or next business day if the due date falls on Saturday, Sunday or a legal holiday).

Is this calendar helpful? *Click here.*

Due Date	All Employers	Monthly Payers	Quarterly Payers	Annual Payers
January 31	Give forms W-2 and 1099 to employees and payees. Electronically file annual reconciliation (including W-2s and 1099s).	Electronically file fourth quarter return and pay December withholding tax online at **tap.utah.gov**, or pay by check with TC-941PC	Electronically file and pay fourth quarter withholding tax online at **tap.utah.gov,** or pay by check with TC-941PC	Electronically file and pay annual withholding tax online at **tap.utah.gov**, or pay by check with TC-941PC
February 28		Pay January withholding tax online at **tap.utah.gov**, or by check with TC-941PC		
March 31 end of first quarter		Pay February withholding tax online at **tap.utah.gov**, or by check with TC-941PC		
April 30		Electronically file first quarter return and pay March withholding tax online at **tap.utah.gov**, or pay by check with TC-941PC	Electronically file and pay first quarter withholding tax online at **tap.utah.gov**, or pay by check with TC-941PC	
May 31		Pay April withholding tax online at **tap.utah.gov**, or by check with TC-941PC		
June 30 end of second quarter		Pay May withholding tax online at **tap.utah.gov**, or by check with TC-941PC		
July 31		Electronically file second quarter return and pay June withholding tax online at **tap.utah.gov**, or pay by check with TC-941PC	Electronically file and pay second quarter withholding tax online at **tap.utah.gov**, or pay by check with TC-941PC	
August 31		Pay July withholding tax online at **tap.utah.gov**, or by check with TC-941PC		
September 30 end of third quarter		Pay August withholding tax online at **tap.utah.gov**, or by check with TC-941PC		
October 31		Electronically file third quarter return and pay September withholding tax online at **tap.utah.gov**, or pay by check with TC-941PC	Electronically file and pay third quarter withholding tax online at **tap.utah.gov**, or pay by check with TC-941PC	
November 30		Pay October withholding tax online at **tap.utah.gov**, or by check with TC-941PC		
December 31 end of fourth quarter		Pay November withholding tax online at **tap.utah.gov**, or by check with TC-941PC		

Utah Withholding Schedules

Instructions

Follow the instructions below to compute the employee's Utah income tax withholding.

1. Find the appropriate Utah Schedule based on the payroll period (see following chart) and the employee's filing status shown on federal W-4 form.
   a) Enter on line 1 the Utah taxable wages.
   b) Follow the instructions for each line to complete the withholding tax calculation.
2. Line 7 of the calculation is the Utah withholding tax for the pay period.

See examples, below.

If pay period is	Number of pay periods annually	Use schedule
Weekly	52	Schedule 1
Biweekly	26	Schedule 2
Semimonthly	24	Schedule 3
Monthly	12	Schedule 4
Quarterly	4	Schedule 5
Semiannual	2	Schedule 6
Annual	1	Schedule 7
Daily	Daily	Schedule 8

If you have questions about the withholding schedules, contact:

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
801-297-7705
1-800-662-4335 ext. 7705

Are these schedules helpful?
Click here.

Utah Schedule 1

WEEKLY Payroll Period *(52 pay periods per year)*

Single

1. Utah taxable wages		
2. Multiply line 1 by .0445 (4.45%)		
3. Base allowance	9	
4. Line 1 minus $180 (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 .0445 (4.45%)		
3. Base allowance	19	
4. Line 1 minus $360 (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 .0445 (4.45%)		
3. Base allowance	19	
4. Line 1 minus $360 (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 .0445 (4.45%)		
3. Base allowance	37	
4. Line 1 minus $719 (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 .0445 (4.45%)		
3. Base allowance	20	
4. Line 1 minus $390 (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 .0445 (4.45%)		
3. Base allowance	40	
4. Line 1 minus $779 (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 .0445 (4.45%)		
3. Base allowance	40	
4. Line 1 minus $779 (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 .0445 (4.45%)		
3. Base allowance	81	
4. Line 1 minus $1,558 (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 .0445 (4.45%)		
3. Base allowance	121	
4. Line 1 minus $2,337 (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 .0445 (4.45%)		
3. Base allowance	243	
4. Line 1 minus $4,674 (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 .0445 (4.45%)		
3. Base allowance	243	
4. Line 1 minus $4,674 (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 .0445 (4.45%)		
3. Base allowance	485	
4. Line 1 minus $9,348 (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 .0445 (4.45%)		
3. Base allowance	485	
4. Line 1 minus $9,348 (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 .0445 (4.45%)		
3. Base allowance	970	
4. Line 1 minus $18,696 (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 .0445 (4.45%)		
3. Base allowance	2	
4. Line 1 minus $36 (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 .0445 (4.45%)		
3. Base allowance	4	
4. Line 1 minus $72 (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.

Are these examples helpful? *Click here.*

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 .0445 (4.45%)		18
3. Base allowance	9	
4. Line 1 minus $180 (not less than 0)	220	
5. Multiply line 4 by .013 (1.3%)	3	
6. Line 3 minus line 5 (not less than 0)	6	
7. Withholding tax - line 2 minus line 6		12

Example 2 - Use Schedule 2, Biweekly/Single

Payroll Period	Biweekly	
Filing Status	Single	
Utah Taxable Wages	$2,600	
1. Utah taxable wages		2,600
2. Multiply line 1 by .0445 (4.45%)		116
3. Base allowance	19	
4. Line 1 minus $360 (not less than 0)	2,240	
5. Multiply line 4 by .013 (1.3%)	29	
6. Line 3 minus line 5 (not less than 0)	0	
7. Withholding tax - line 2 minus line 6		116

Example 3 - Use Schedule 3, Semimonthly/Married

Payroll Period	Semimonthly	
Filing Status	Married	
Utah Taxable Wages	$1,200	
1. Utah taxable wages		1,200
2. Multiply line 1 by .0445 (4.45%)		53
3. Base allowance	40	
4. Line 1 minus $779 (not less than 0)	421	
5. Multiply line 4 by .013 (1.3%)	5	
6. Line 3 minus line 5 (not less than 0)	35	
7. Withholding tax - line 2 minus line 6		18

Example 4 - Use Schedule 4, Monthly/Married

Payroll Period	Monthly	
Filing Status	Married	
Utah Taxable Wages	$7,800	
1. Utah taxable wages		7,800
2. Multiply line 1 by .0445 (4.45%)		347
3. Base allowance	81	
4. Line 1 minus $1,558 (not less than 0)	6,242	
5. Multiply line 4 by .013 (1.3%)	81	
6. Line 3 minus line 5 (not less than 0)	0	
7. Withholding tax - line 2 minus line 6		347

Example 5 - Use Schedule 5, Quarterly/Single

Payroll Period	Quarterly	
Filing Status	Single	
Utah Taxable Wages	$9,000	
1. Utah taxable wages		9,000
2. Multiply line 1 by .0445 (4.45%)		401
3. Base allowance	121	
4. Line 1 minus $2,337 (not less than 0)	6,663	
5. Multiply line 4 by .013 (1.3%)	87	
6. Line 3 minus line 5 (not less than 0)	34	
7. Withholding tax - line 2 minus line 6		367

Example 6 - Use Schedule 8, Daily/Married

Payroll Period	Daily	
Filing Status	Married	
Utah Taxable Wages	$175	
1. Utah taxable wages		175
2. Multiply line 1 by .0445 (4.45%)		8
3. Base allowance	4	
4. Line 1 minus $72 (not less than 0)	103	
5. Multiply line 4 by .013 (1.3%)	1	
6. Line 3 minus line 5 (not less than 0)	3	
7. Withholding tax - line 2 minus line 6		5

Utah Withholding Tables

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

Are these tables helpful? *Click here.*

Weekly and Biweekly Payroll Periods

UTAH TABLE 1		**WEEKLY** Payroll Period (52 pay periods per year)	
*If **UT taxable wages** are -*		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	*but less than*	*Weekly* **Single**	**Married**
$0	$194	$0	$0
194	227	0	0
227	260	2	0
260	292	4	0
292	325	6	0
325	358	8	0
358	390	10	0
390	423	12	0
423	456	14	2
456	488	15	4
488	521	17	6
521	554	19	8
554	587	21	9
587	619	23	11
619	652	25	13
652	685	27	15
685	717	29	17
717	750	31	19
750	783	32	21
783	815	34	23
815	848	36	24
848	881	38	26
881	913	40	28
913	946	41	30
946	979	43	32
979	1,012	44	34
1,012	1,044	46	36
1,044	1,077	47	38
1,077	1,110	49	40
1,110	1,142	50	41
1,142	1,175	52	43
1,175	1,208	53	45
1,208	1,240	54	47
1,240	1,273	56	49
1,273	1,306	57	51
1,306	1,338	59	53
1,338	1,371	60	55
1,371	1,404	62	56
1,404	1,437	63	58
1,437	1,469	65	60
1,469	1,502	66	62
1,502	1,535	68	64
1,535	1,567	69	66
1,567	1,600	70	68
1,600	1,633	72	70
1,633	1,665	73	71
1,665	1,698	75	73
1,698	1,731	76	75
1,731	1,763	78	77
1,763	1,796	79	79
1,796	1,829	81	81
1,829	1,862	82	82
1,862	1,894	84	84
1,894	1,927	85	85
1,927	1,960	86	86
1,960	1,992	88	88
1,992	2,025	89	89
2,025	2,058	91	91
2,058	2,090	92	92
2,090	2,123	94	94
2,123	2,156	95	95
2,156	2,188	97	97
2,188	2,221	98	98
2,221	2,254	100	100
2,254	and over	Refer to Utah Withholding Schedules	

UTAH TABLE 2		**BIWEEKLY** Payroll Period (26 pay periods per year)	
*If **UT taxable wages** are -*		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	*but less than*	*Biweekly* **Single**	**Married**
$0	$388	$0	$0
388	454	1	0
454	519	5	0
519	585	8	0
585	650	12	0
650	715	16	0
715	781	20	0
781	846	23	0
846	912	27	4
912	977	31	8
977	1,042	35	11
1,042	1,108	38	15
1,108	1,173	42	19
1,173	1,238	46	23
1,238	1,304	50	26
1,304	1,369	54	30
1,369	1,435	57	34
1,435	1,500	61	38
1,500	1,565	65	41
1,565	1,631	69	45
1,631	1,696	72	49
1,696	1,762	76	53
1,762	1,827	80	57
1,827	1,892	83	60
1,892	1,958	86	64
1,958	2,023	89	68
2,023	2,088	91	72
2,088	2,154	94	75
2,154	2,219	97	79
2,219	2,285	100	83
2,285	2,350	103	87
2,350	2,415	106	90
2,415	2,481	109	94
2,481	2,546	112	98
2,546	2,612	115	102
2,612	2,677	118	105
2,677	2,742	121	109
2,742	2,808	123	113
2,808	2,873	126	117
2,873	2,938	129	120
2,938	3,004	132	124
3,004	3,069	135	128
3,069	3,135	138	132
3,135	3,200	141	135
3,200	3,265	144	139
3,265	3,331	147	143
3,331	3,396	150	147
3,396	3,462	153	151
3,462	3,527	155	154
3,527	3,592	158	158
3,592	3,658	161	161
3,658	3,723	164	164
3,723	3,788	167	167
3,788	3,854	170	170
3,854	3,919	173	173
3,919	3,985	176	176
3,985	4,050	179	179
4,050	4,115	182	182
4,115	4,181	185	185
4,181	4,246	187	187
4,246	4,312	190	190
4,312	4,377	193	193
4,377	4,442	196	196
4,442	4,508	199	199
4,508	and over	Refer to Utah Withholding Schedules	

Semimonthly and Monthly Payroll Periods

UTAH TABLE 3		**SEMIMONTHLY** Payroll Period (24 pay periods per year)	
If ***UT taxable wages*** *are -*		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
		Semimonthly	
at least	*but less than*	**Single**	**Married**
$0	$421	$0	$0
421	492	1	0
492	563	5	0
563	633	9	0
633	704	13	0
704	775	17	0
775	846	21	0
846	917	25	0
917	988	29	4
988	1,058	34	8
1,058	1,129	38	12
1,129	1,200	42	16
1,200	1,271	46	20
1,271	1,342	50	25
1,342	1,413	54	29
1,413	1,483	58	33
1,483	1,554	62	37
1,554	1,625	66	41
1,625	1,696	70	45
1,696	1,767	74	49
1,767	1,838	78	53
1,838	1,908	82	57
1,908	1,979	86	61
1,979	2,050	90	65
2,050	2,121	93	69
2,121	2,192	96	73
2,192	2,263	99	78
2,263	2,333	102	82
2,333	2,404	105	86
2,404	2,475	109	90
2,475	2,546	112	94
2,546	2,617	115	98
2,617	2,688	118	102
2,688	2,758	121	106
2,758	2,829	124	110
2,829	2,900	127	114
2,900	2,971	131	118
2,971	3,042	134	122
3,042	3,113	137	126
3,113	3,183	140	130
3,183	3,254	143	135
3,254	3,325	146	139
3,325	3,396	150	143
3,396	3,467	153	147
3,467	3,538	156	151
3,538	3,608	159	155
3,608	3,679	162	159
3,679	3,750	165	163
3,750	3,821	168	167
3,821	3,892	172	171
3,892	3,963	175	175
3,963	4,033	178	178
4,033	4,104	181	181
4,104	4,175	184	184
4,175	4,246	187	187
4,246	4,317	191	191
4,317	4,388	194	194
4,388	4,458	197	197
4,458	4,529	200	200
4,529	4,600	203	203
4,600	4,671	206	206
4,671	4,742	209	209
4,742	4,813	213	213
4,813	4,883	216	216
4,883	and over	Refer to Utah Withholding Schedules	

UTAH TABLE 4		**MONTHLY** Payroll Period (12 pay periods per year)	
If ***UT taxable wages*** *are -*		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
		Monthly	
at least	*but less than*	**Single**	**Married**
$0	$842	$0	$0
842	983	2	0
983	1,125	10	0
1,125	1,267	18	0
1,267	1,408	26	0
1,408	1,550	35	0
1,550	1,692	43	0
1,692	1,833	51	0
1,833	1,975	59	8
1,975	2,117	67	17
2,117	2,258	75	25
2,258	2,400	83	33
2,400	2,542	92	41
2,542	2,683	100	49
2,683	2,825	108	57
2,825	2,967	116	65
2,967	3,108	124	74
3,108	3,250	132	82
3,250	3,392	140	90
3,392	3,533	149	98
3,533	3,675	157	106
3,675	3,817	165	114
3,817	3,958	173	122
3,958	4,100	179	131
4,100	4,242	186	139
4,242	4,383	192	147
4,383	4,525	198	155
4,525	4,667	205	163
4,667	4,808	211	171
4,808	4,950	217	179
4,950	5,092	223	188
5,092	5,233	230	196
5,233	5,375	236	204
5,375	5,517	242	212
5,517	5,658	249	220
5,658	5,800	255	228
5,800	5,942	261	236
5,942	6,083	268	245
6,083	6,225	274	253
6,225	6,367	280	261
6,367	6,508	286	269
6,508	6,650	293	277
6,650	6,792	299	285
6,792	6,933	305	294
6,933	7,075	312	302
7,075	7,217	318	310
7,217	7,358	324	318
7,358	7,500	331	326
7,500	7,642	337	334
7,642	7,783	343	342
7,783	7,925	350	350
7,925	8,067	356	356
8,067	8,208	362	362
8,208	8,350	368	368
8,350	8,492	375	375
8,492	8,633	381	381
8,633	8,775	387	387
8,775	8,917	394	394
8,917	9,058	400	400
9,058	9,200	406	406
9,200	9,342	413	413
9,342	9,483	419	419
9,483	9,625	425	425
9,625	9,767	431	431
9,767	and over	Refer to Utah Withholding Schedules	

Quarterly and Semiannual Payroll Periods

UTAH TABLE 5		**QUARTERLY** Payroll Period (4 pay periods per year)	
*If **UT taxable wages** are -*		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	*but less than*	*Quarterly* **Single**	**Married**
$0	$2,525	$0	$0
2,525	2,950	6	0
2,950	3,375	30	0
3,375	3,800	55	0
3,800	4,225	79	0
4,225	4,650	104	0
4,650	5,075	128	0
5,075	5,500	152	1
5,500	5,925	177	25
5,925	6,350	201	50
6,350	6,775	226	74
6,775	7,200	250	99
7,200	7,625	275	123
7,625	8,050	299	147
8,050	8,475	323	172
8,475	8,900	348	196
8,900	9,325	372	221
9,325	9,750	397	245
9,750	10,175	421	270
10,175	10,600	446	294
10,600	11,025	470	318
11,025	11,450	495	343
11,450	11,875	519	367
11,875	12,300	538	392
12,300	12,725	557	416
12,725	13,150	576	441
13,150	13,575	595	465
13,575	14,000	614	490
14,000	14,425	632	514
14,425	14,850	651	538
14,850	15,275	670	563
15,275	15,700	689	587
15,700	16,125	708	612
16,125	16,550	727	636
16,550	16,975	746	661
16,975	17,400	765	685
17,400	17,825	784	709
17,825	18,250	803	734
18,250	18,675	822	758
18,675	19,100	840	783
19,100	19,525	859	807
19,525	19,950	878	832
19,950	20,375	897	856
20,375	20,800	916	881
20,800	21,225	935	905
21,225	21,650	954	929
21,650	22,075	973	954
22,075	22,500	992	978
22,500	22,925	1,011	1,003
22,925	23,350	1,030	1,027
23,350	23,775	1,049	1,049
23,775	24,200	1,067	1,067
24,200	24,625	1,086	1,086
24,625	25,050	1,105	1,105
25,050	25,475	1,124	1,124
25,475	25,900	1,143	1,143
25,900	26,325	1,162	1,162
26,325	26,750	1,181	1,181
26,750	27,175	1,200	1,200
27,175	27,600	1,219	1,219
27,600	28,025	1,238	1,238
28,025	28,450	1,257	1,257
28,450	28,875	1,275	1,275
28,875	29,300	1,294	1,294
29,300	and over	Refer to Utah Withholding Schedules	

UTAH TABLE 6		**SEMIANNUAL** Payroll Period (2 pay periods per year)	
*If **UT taxable wages** are -*		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	*but less than*	*Semiannual* **Single**	**Married**
$0	$5,050	$0	$0
5,050	5,900	12	0
5,900	6,750	60	0
6,750	7,600	109	0
7,600	8,450	158	0
8,450	9,300	207	0
9,300	10,150	256	0
10,150	11,000	305	2
11,000	11,850	354	50
11,850	12,700	403	99
12,700	13,550	451	148
13,550	14,400	500	197
14,400	15,250	549	246
15,250	16,100	598	295
16,100	16,950	647	344
16,950	17,800	696	393
17,800	18,650	745	441
18,650	19,500	794	490
19,500	20,350	842	539
20,350	21,200	891	588
21,200	22,050	940	637
22,050	22,900	989	686
22,900	23,750	1,038	735
23,750	24,600	1,076	784
24,600	25,450	1,114	832
25,450	26,300	1,151	881
26,300	27,150	1,189	930
27,150	28,000	1,227	979
28,000	28,850	1,265	1,028
28,850	29,700	1,303	1,077
29,700	30,550	1,341	1,126
30,550	31,400	1,378	1,175
31,400	32,250	1,416	1,223
32,250	33,100	1,454	1,272
33,100	33,950	1,492	1,321
33,950	34,800	1,530	1,370
34,800	35,650	1,568	1,419
35,650	36,500	1,605	1,468
36,500	37,350	1,643	1,517
37,350	38,200	1,681	1,566
38,200	39,050	1,719	1,614
39,050	39,900	1,757	1,663
39,900	40,750	1,794	1,712
40,750	41,600	1,832	1,761
41,600	42,450	1,870	1,810
42,450	43,300	1,908	1,859
43,300	44,150	1,946	1,908
44,150	45,000	1,984	1,957
45,000	45,850	2,021	2,005
45,850	46,700	2,059	2,054
46,700	47,550	2,097	2,097
47,550	48,400	2,135	2,135
48,400	49,250	2,173	2,173
49,250	50,100	2,211	2,211
50,100	50,950	2,248	2,248
50,950	51,800	2,286	2,286
51,800	52,650	2,324	2,324
52,650	53,500	2,362	2,362
53,500	54,350	2,400	2,400
54,350	55,200	2,437	2,437
55,200	56,050	2,475	2,475
56,050	56,900	2,513	2,513
56,900	57,750	2,551	2,551
57,750	58,600	2,589	2,589
58,600	and over	Refer to Utah Withholding Schedules	

Annual and Daily/Miscellaneous Payroll Periods

UTAH TABLE 7		**ANNUAL** Payroll Period (1 pay period per year)	
If ***UT taxable wages*** *are -*		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	*but less than*	*Annual* **Single**	**Married**
$0	$10,100	$0	$0
10,100	11,800	23	0
11,800	13,500	121	0
13,500	15,200	219	0
15,200	16,900	316	0
16,900	18,600	414	0
18,600	20,300	512	0
20,300	22,000	610	3
22,000	23,700	707	101
23,700	25,400	805	199
25,400	27,100	903	296
27,100	28,800	1,001	394
28,800	30,500	1,098	492
30,500	32,200	1,196	590
32,200	33,900	1,294	687
33,900	35,600	1,392	785
35,600	37,300	1,489	883
37,300	39,000	1,587	981
39,000	40,700	1,685	1,078
40,700	42,400	1,783	1,176
42,400	44,100	1,880	1,274
44,100	45,800	1,978	1,372
45,800	47,500	2,076	1,469
47,500	49,200	2,152	1,567
49,200	50,900	2,227	1,665
50,900	52,600	2,303	1,763
52,600	54,300	2,379	1,860
54,300	56,000	2,454	1,958
56,000	57,700	2,530	2,056
57,700	59,400	2,605	2,154
59,400	61,100	2,681	2,251
61,100	62,800	2,757	2,349
62,800	64,500	2,832	2,447
64,500	66,200	2,908	2,545
66,200	67,900	2,984	2,642
67,900	69,600	3,059	2,740
69,600	71,300	3,135	2,838
71,300	73,000	3,211	2,936
73,000	74,700	3,286	3,033
74,700	76,400	3,362	3,131
76,400	78,100	3,438	3,229
78,100	79,800	3,513	3,327
79,800	81,500	3,589	3,424
81,500	83,200	3,665	3,522
83,200	84,900	3,740	3,620
84,900	86,600	3,816	3,718
86,600	88,300	3,892	3,815
88,300	90,000	3,967	3,913
90,000	91,700	4,043	4,011
91,700	93,400	4,118	4,109
93,400	95,100	4,194	4,194
95,100	96,800	4,270	4,270
96,800	98,500	4,345	4,345
98,500	100,200	4,421	4,421
100,200	101,900	4,497	4,497
101,900	103,600	4,572	4,572
103,600	105,300	4,648	4,648
105,300	107,000	4,724	4,724
107,000	108,700	4,799	4,799
108,700	110,400	4,875	4,875
110,400	112,100	4,951	4,951
112,100	113,800	5,026	5,026
113,800	115,500	5,102	5,102
115,500	117,200	5,178	5,178
117,200	and over	Refer to Utah Withholding Schedules	

UTAH TABLE 8		**DAILY or MISCELLANEOUS** Payroll Period (260 pay periods per year)	
If ***UT taxable wages*** *are -*		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	*but less than*	*Daily or Miscellaneous* **Single**	**Married**
$0	$39	$0	$0
39	45	0	0
45	52	0	0
52	58	1	0
58	65	1	0
65	72	2	0
72	78	2	0
78	85	2	0
85	91	3	0
91	98	3	1
98	104	3	1
104	111	4	2
111	117	4	2
117	124	5	2
124	130	5	3
130	137	5	3
137	143	6	3
143	150	6	4
150	157	6	4
157	163	7	5
163	170	7	5
170	176	8	5
176	183	8	6
183	189	8	6
189	196	9	6
196	202	9	7
202	209	9	7
209	215	9	8
215	222	10	8
222	228	10	8
228	235	10	9
235	242	11	9
242	248	11	9
248	255	11	10
255	261	11	10
261	268	12	11
268	274	12	11
274	281	12	11
281	287	13	12
287	294	13	12
294	300	13	12
300	307	14	13
307	313	14	13
313	320	14	14
320	327	14	14
327	333	15	14
333	340	15	15
340	346	15	15
346	353	16	15
353	359	16	16
359	366	16	16
366	372	16	16
372	379	17	17
379	385	17	17
385	392	17	17
392	398	18	18
398	405	18	18
405	412	18	18
412	418	18	18
418	425	19	19
425	431	19	19
431	438	19	19
438	444	20	20
444	451	20	20
451	and over	Refer to Utah Withholding Schedules	