



The income tax withholding tables in this revision are effective for pay periods beginning on or after June 1, 2025

# Withholding Tax Guide

## Utah Withholding Information and Tax Tables

***Effective June 1, 2025***

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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.

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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).

**Utah Schedule 5****QUARTERLY Payroll Period** (4 pay periods per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .045 (4.5%)		
3. Base allowance	113	
4. Line 1 minus \$2,277 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .045 (4.5%)		
3. Base allowance	225	
4. Line 1 minus \$4,553 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Utah Schedule 6****SEMIANNUAL Payroll Period** (2 pay periods per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .045 (4.5%)		
3. Base allowance	225	
4. Line 1 minus \$4,554 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .045 (4.5%)		
3. Base allowance	450	
4. Line 1 minus \$9,107 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Utah Schedule 7****ANNUAL Payroll Period** (1 pay period per year)**Single** values in prtaxdeduction

1. Utah taxable wages	extradedpct	
2. Multiply line 1 by .045 (4.5%)	standarddeduction	
3. Base allowance	lowincomelimit	450
4. Line 1 minus \$9,107 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)	abovetaxrate	
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .045 (4.5%)		
3. Base allowance	900	
4. Line 1 minus \$18,213 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Utah Schedule 8****DAILY or MISCELLANEOUS Payroll Period****Single**

1. Utah taxable wages		
2. Multiply line 1 by .045 (4.5%)		
3. Base allowance	2	
4. Line 1 minus \$35 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .045 (4.5%)		
3. Base allowance	3	
4. Line 1 minus \$70 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

## Examples of Utah Withholding Calculations

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

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

Payroll Period	Weekly
Filing Status	Single
Utah Taxable Wages	\$400
1. Utah taxable wages	400
2. Multiply line 1 by .045 (4.5%)	18
3. Base allowance	9
4. Line 1 less \$175 (not less than 0)	225
5. Multiply line 4 by .013 (1.3%)	3
6. Line 3 less line 5 (not less than 0)	6
7. Withholding tax - line 2 less line 6	12

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

Payroll Period	Monthly
Filing Status	Married
Utah Taxable Wages	\$7,800
1. Utah taxable wages	7,800
2. Multiply line 1 by .045 (4.5%)	351
3. Base allowance	75
4. Line 1 less \$1,518 (not less than 0)	6,282
5. Multiply line 4 by .013 (1.3%)	82
6. Line 3 less line 5 (not less than 0)	0
7. Withholding tax - line 2 less line 6	351

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

Payroll Period	Biweekly
Filing Status	Single
Utah Taxable Wages	\$2,600
1. Utah taxable wages	2,600
2. Multiply line 1 by .045 (4.5%)	117
3. Base allowance	17
4. Line 1 less \$350 (not less than 0)	2,250
5. Multiply line 4 by .013 (1.3%)	29
6. Line 3 less line 5 (not less than 0)	0
7. Withholding tax - line 2 less line 6	117

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

Payroll Period	Quarterly
Filing Status	Single
Utah Taxable Wages	\$9,000
1. Utah taxable wages	9,000
2. Multiply line 1 by .045 (4.5%)	405
3. Base allowance	113
4. Line 1 less \$2,277 (not less than 0)	6,723
5. Multiply line 4 by .013 (1.3%)	87
6. Line 3 less line 5 (not less than 0)	26
7. Withholding tax - line 2 less line 6	379

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

Payroll Period	Semimonthly
Filing Status	Married
Utah Taxable Wages	\$1,200
1. Utah taxable wages	1,200
2. Multiply line 1 by .045 (4.5%)	54
3. Base allowance	38
4. Line 1 less \$759 (not less than 0)	441
5. Multiply line 4 by .013 (1.3%)	6
6. Line 3 less line 5 (not less than 0)	32
7. Withholding tax - line 2 less line 6	22

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

Payroll Period	Daily
Filing Status	Married
Utah Taxable Wages	\$175
1. Utah taxable wages	175
2. Multiply line 1 by .045 (4.5%)	8
3. Base allowance	3
4. Line 1 less \$70 (not less than 0)	105
5. Multiply line 4 by .013 (1.3%)	1
6. Line 3 less line 5 (not less than 0)	2
7. Withholding tax - line 2 less line 6	6