



The tax tables in this publication have not changed since Feb. 2008 and will change only when the Utah income tax rate changes, and not necessarily on an annual basis. Instructions are updated as needed.

See page 2 for a summary of the changes in this revision of Pub. 14.

# Employer Withholding Tax Guide

## Utah Withholding Information and Tax Tables

*Effective Jan. 1, 2016*



### 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](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).

## Changes to this Revision

- The due date to file the annual reconciliation has changed to January 31.
- Employers must file their annual reconciliations electronically.
- New penalties have been imposed for failure to file annual reconciliation W-2s electronically, accurately and completely by January 31.
- In addition to penalties, failure to file your annual reconciliation electronically by January 31 may cause income tax refund delays for your employees.

### Important Reminders

- It is a class B misdemeanor to have Utah employees without a withholding license. See *How to Get a Withholding Account*, below.
- If you file federal Form 944, **Employer's Annual Federal Tax Return**, you may file and pay your Utah withholding tax annually.
- If you do not meet the criteria in Utah Code §59-10-402, 404 and 405, you are not required to have a Utah withholding account or to withhold Utah tax. Also, if you are not required to withhold Utah tax on a form 1099, you are not required to submit the 1099 form or to report the wages or compensation on your Utah withholding or reconciliation forms.
- If you withheld tax from a nonresident professional athlete, you must complete the **Worksheet for Nonresident Professional Athletes** when you electronically file your annual reconciliation. Download the worksheet at [tax.utah.gov/forms](http://tax.utah.gov/forms).

## General Information

This publication includes:

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

For questions about Utah withholding tax, see [tax.utah.gov](http://tax.utah.gov), or call us at 801-297-2200 (1-800-662-4335 outside the Salt Lake area).

This publication does not cover Utah withholding requirements for mineral production or pass-through entities. See [tax.utah.gov/withholding](http://tax.utah.gov/withholding) and [tax.utah.gov/Utah-taxes/mineral-production](http://tax.utah.gov/Utah-taxes/mineral-production).

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

## Employment Tax Workshops

The Tax Commission (together with the IRS, Workforce Services, and the Labor Commission) holds monthly 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:

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

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

## Employee Withholding Exclusions

### Interstate Transportation Wages

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

To qualify, the employee must:

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

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

A qualified employee must give the employer federal Form W-4, *Employee's Withholding Allowance Certificate*, with the following changes:

- Mark "Utah Only – Amtrack Act" at the top of Form W-4, and
- Write the words "Utah Exempt" in box 7.

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.

## 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 Allowance Certificate*, with the following changes:

- Mark "**Utah Copy**" at the top of Form W-4, and
- Write the words "**Utah Exempt**" in box 7.

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

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

## Definitions

### Wages

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

### Utah Taxable Wages

Utah calculates withholding tax based on wages subject to federal withholding tax (as defined by the IRS). **No subtraction is made for personal or other withholding allowances claimed on federal form W-4.** However, Utah does allow a withholding allowance credit (see below).

### Withholding Allowance Credit

Utah allows a credit for withholding allowances claimed on federal Form W-4, and for the standard deduction on the individual income tax return. The credit is:

- phased-out as income increases,
- part of the formula for calculating Utah withholding tax (see tax schedules on pages 10 and 11), and
- built into the withholding tax amounts (see tax tables on pages 12 through 27).

See Utah Code §59-10-1018 for more information.

### 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 by:

1. Going online to the *OneStop Online Business Registration* at [osbr.utah.gov](http://osbr.utah.gov), or
2. Submitting form TC-69, *Utah State Business and Tax Registration*, to the Tax Commission. Get forms online at [tax.utah.gov/forms](http://tax.utah.gov/forms).

## Federal Employer Identification Number

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

You can request an EIN through the IRS's *Online EIN Application* at [www.irs.gov](http://www.irs.gov). Contact the IRS at 1-800-829-4933 for more information.

If you change your EIN with the IRS, you must also change your Utah withholding account number.

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.

## Filing Packets

You will receive a withholding packet about 30 days after opening your Utah withholding account. You will then receive a new withholding packet after the first of each year. Each packet contains the Utah withholding tax returns you must file during the year. **Contact the Tax Commission if you do not receive your withholding packet.**

Depending on your paying frequency, your packet will contain the following forms:

- Annual – One annual return (TC-941) with payment coupon (TC-941PC).
- Quarterly – Four quarterly returns (TC-941) with payment coupons (TC-941PC).
- Monthly – Four quarterly returns (TC-941), 12 monthly payment coupons (TC-941PC).

You can download returns and payment coupons at [tax.utah.gov/forms](http://tax.utah.gov/forms), or file online at [taxexpress.utah.gov](http://taxexpress.utah.gov).

## How to File Returns

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

You must file a return for each filing period. We may assess a non-filing penalty if you make a payment without filing a return.

A valid federal EIN and Utah withholding account ID number must be printed on each Utah return and each W-2 and 1099R showing Utah withholding tax.

See the returns for detailed filing instructions. File returns online at [taxexpress.utah.gov](http://taxexpress.utah.gov), or by mail to the Utah State Tax Commission.

## 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 by January 31 of the following year. Failure to do so may result in penalties.

## Amended Return

An amended return replaces a previously filed return. Enter the total corrected amounts, not the amount of the adjustment. To amend a return, use TC-941 and check the amended box. File your amended return online at [taxexpress.utah.gov](http://taxexpress.utah.gov), or get a copy of the return online at [tax.utah.gov/forms](http://tax.utah.gov/forms).

If you owe additional taxes, pay online at [taxexpress.utah.gov](http://taxexpress.utah.gov), or mail your payment with a payment coupon (TC-941PC). Include interest calculated from the original due date to your payment date. Find interest rates in Pub 58, *Utah Interest and Penalties*, at [tax.utah.gov/forms](http://tax.utah.gov/forms).

## How to Make Payments

You must send a payment coupon (TC-941PC) with your withholding payment, unless you pay online. **Payments do not count as returns.**

Pay online using:

- **Electronic Funds Transfer (EFT) ACH Credit**—You initiate this payment through your financial institution (they may charge a transaction fee). See Pub 43, *Electronic Funds Transfer*, online at [tax.utah.gov/forms](http://tax.utah.gov/forms).
- **ACH Debit Requests** — You authorize the Tax Commission to initiate this payment (there is no transaction fee). Go to [taxexpress.utah.gov](http://taxexpress.utah.gov) for more information. You will receive your PIN by email if you are a first-time user.
- **Credit Card** — Pay electronically with a credit card at [taxexpress.utah.gov](http://taxexpress.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 all your business assets and 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. Whether you file quarterly or annually, you must file an annual reconciliation in addition to your withholding tax return(s).

The annual reconciliation is due January 31 after the year wages were paid.

**IMPORTANT: You must file your annual reconciliation electronically.** See Pub 32, *Online Filing and Paying of Withholding and Mineral Production Taxes*.

**A complete reconciliation includes electronic form TC-941R, any W-2s with Utah income, and any W-2s or 1099Rs with Utah taxes withheld.**

Note: Do not include 1099Rs without Utah taxes withheld.

## Amended Reconciliations

An amended return replaces a previously filed return. Enter the total corrected amounts, not the amount of the adjustment. To amend a return, use TC-941R and check the amended box. Do not resubmit W-2s and 1099Rs that were not added or corrected.

**IMPORTANT: You must file your amended annual reconciliation electronically.**

## 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 1099Rs (see *How to Prepare W-2 and 1099R*), or
3. are an employer and do not file electronically.

See *Penalties and Interest*, below.

Also see Pub 32, *Online Filing and Paying of Withholding and Mineral Production Taxes*.

## Balancing the Reconciliation

If the total Utah taxes withheld as reported on forms W-2 and 1099R does not match the total Utah taxes reported on your quarterly or annual withholding return(s), your reconciliation is unbalanced. You may balance the reconciliation in one of three ways.

### Method 1:

- Review your records and find the error.
- File an amended withholding tax return(s) to correct the error. See form TC-941 for instructions.
- 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 1099R forms.
- 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 [taxexpress.utah.gov](http://taxexpress.utah.gov), or if you are mailing a check, include the TC-941PC payment coupon.
- If you overpaid one or more periods, include a letter with the amended return(s) explaining the error and if you would like the overpayment refunded or applied to another tax period.

### Method 2:

- Review your records and find the error.
- If you under-reported your withholding on your quarterly or annual return(s), pay the difference with your annual reconciliation online at [taxexpress.utah.gov](http://taxexpress.utah.gov).
- If the payment is on a late-filed or amended reconciliation, you must also pay interest on the under-reported amount, from the January 31 due date. See Pub 58, *Utah Interest and Penalties*, for current interest rates.
- If you over-reported your withholding on your quarterly or annual return(s), send a letter to the Tax Commission explaining the error and if you would like the overpayment refunded or applied to another tax period.

**Note:** You may use method 2 to balance your reconciliation when you find occasional errors. Using method 2 to avoid timely filing and paying taxes may result in additional penalties and interest.

### Method 3:

- Use this method if you reported and paid Utah withholding tax during the year under multiple account numbers.
- On forms W-2 and 1099R, use the Utah account number directly associated with the EIN also used on the withholding documents.
- On form TC-941R, line 4 filed for each account, report only the Utah withholding tax reported on forms W-2 and 1099R issued with that account number on the withholding documents.
- On form TC-941R, line 6 filed for each account, report only the amount of Utah tax withheld on that account on the quarterly TC-941 returns.
- Complete form TC-941D, *Discrepancy Report*, to show that the total amounts of Utah tax withheld on all forms TC-941R, lines 4 and 6 balance.

Fax the completed form 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 withholding taxes (and any social security and Medicare 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 (form TC-941) and payment (form TC-941PC) are due January 31 after the year wages were paid. Contact the Tax Commission to request annual filing.

## Quarterly Returns with Quarterly Payments

If you withhold less than \$1,000 each month, file and pay your Utah withholding taxes quarterly. Quarterly returns (TC-941) and payments (TC-941PC) are due by the last day of the month after the quarter ends, as follows:

<u>Quarterly Filing Period</u>	<u>Due Date</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

Quarterly filers may voluntarily change to quarterly returns with monthly payments. See *Filing Status Changes* in this publication.

## Quarterly Returns with Monthly Payments

If you withhold \$1,000 or more each month, you must file quarterly, but pay your Utah withholding taxes monthly. Payments are due the last day of the following month:

<u>Monthly Pymt. Period</u>	<u>Due Date</u>
January	February 28 (or 29)
February	March 31
March	April 30
April	May 31
May	June 30
June	July 31
July	August 31
August	September 30
September	October 31
October	November 30
November	December 31
December	January 31

## Annual Reconciliations

**You must file electronically by January 31.**

**Note:** We will not issue income tax refunds to your employees before March 1 unless you have filed your complete reconciliation by January 31 (see Utah Code §59-10-529.1). Failure to file electronically by January 31 may cause refund delays for your employees.

## 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 801-297-3573 or by mail to:

Master Records  
Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-3310

## How to Prepare W-2s and 1099Rs

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 the W-2s or 1099Rs may result in penalties.

## How to File W-2s and 1099Rs

You must file electronically by January 31.

Employers must give all employees a legible withholding statement by January 31 of the following year showing taxes withheld during the year. File copies of all forms W-2 and 1099R issued to employees and payees with your Utah annual reconciliation form. See *Annual Reconciliation*, above.

You must provide a valid Utah withholding account ID number and federal EIN on each employee's W-2 and 1099R form. You may be penalized if you do not provide this information.

For other Utah withholding requirements information, call 801-297-7626 (1-800-662-4335 ext. 7626 outside the Salt Lake area).

## 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

Failing to file your annual reconciliation electronically, on time, accurately and completely will result in the following penalties:

- \$50 for a TC-941R.
- \$30 for each W-2 and 1099R if between 15 and 30 days late (up to \$75,000).
- \$60 for each W-2 and 1099R if filed between 31 days late and June 1 (up to \$200,000).
- \$100 for each W-2 and 1099R if 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 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
- Inform the Tax Commission you have stopped paying wages
- Notify the Tax Commission you have changed your business ownership status
- Close your account

Get forms online at [tax.utah.gov/forms](http://tax.utah.gov/forms).

You will not receive a new withholding packet for address and name changes. Continue using your current forms. The Tax Commission will update its records and the changes will be on future correspondence.

You must apply for a new withholding account if you change ownership status (for example, sole proprietor to partnership).

If you sell your business you must close your withholding account. **Withholding licenses are not transferable.** The new business owner cannot use your withholding forms.

## How to Close a Withholding Account

If you have no employees or stop doing business in Utah, use form TC-69C, *Notice of Change for a Tax Account*, to close your account. If you do not notify the Tax Commission, you will be assessed an estimated tax, including late penalties and interest. You must file TC-941R if your account is open for any part of the year.

## 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

Internal Revenue Service  
50 South 200 East  
Salt Lake City, UT 84111  
801-799-6963  
1-800-829-1040 (for individuals)  
1-800-829-4933 (for businesses)  
[www.irs.gov](http://www.irs.gov)

### Forms and Publications

1-800-829-3676  
[www.irs.gov/Forms-&-Pubs](http://www.irs.gov/Forms-&-Pubs)

### Employment Tax Workshops

[www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Small-Business-Tax-Workshops-and-Webinars](http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Small-Business-Tax-Workshops-and-Webinars)

## Utah State Tax Commission

### Utah Income Tax Withholding

Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134  
801-297-2200  
1-800-662-4335 if outside the Salt Lake area  
[tax.utah.gov](http://tax.utah.gov)

### Employment Tax Workshops

Small Business Development Center  
801-957-5200 (Sandy)  
435-652-7741 (St. George)  
[tax.utah.gov/training](http://tax.utah.gov/training)

### Forms and Publications

#### Automated forms ordering:

801-297-6700  
1-800-662-4335, ext. 6700 if outside Salt Lake  
[tax.utah.gov/forms](http://tax.utah.gov/forms)

## Social Security Administration

### Social Security

175 East 400 South  
Salt Lake City, UT 84111  
866-851-5275  
1-800-772-1213  
[socialsecurity.gov/employer](http://socialsecurity.gov/employer)

## Utah Dept. of Workforce Services

### Unemployment Compensation

Department of Workforce Services  
140 East 300 South  
PO Box 45288  
Salt Lake City, UT 84145-0288  
801-526-9235  
1-800-222-2857  
[jobs.utah.gov/ui/jobseeker/contactus.html](http://jobs.utah.gov/ui/jobseeker/contactus.html)

## Labor Commission of Utah

### Worker's Compensation

Contact any private insurance company that carries worker's compensation insurance, or contact:

Labor Commission of Utah  
160 East 300 South, 3rd Floor  
PO Box 146610  
Salt Lake City, UT 84114-6610  
801-530-6800  
1-800-530-5090  
[laborcommission.utah.gov](http://laborcommission.utah.gov)

# Utah Withholding Taxes Calendar

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

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

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



# Utah Withholding Schedules

## Instructions

Utah law does not follow federal law regarding withholding tax calculations. There is no deduction for exemption allowances when calculating taxpayer income (as in the federal calculation). Instead, Utah allows a credit against the withholding tax calculated, which is phased-out as income increases. Utah tax schedules and tables incorporate this credit and the phase-out is built into the calculations.

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 marital status shown on federal W-4 form.
  - a) Enter on line 1 the Utah taxable wages.
  - b) Enter on line 3 the number of withholding allowances the employee claimed on form W-4.
  - c) Follow the instructions for each line to complete the withholding tax calculation.
2. Line 10 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  
801-297-2200  
1-800-662-4335 if outside the Salt Lake area

## Examples of Utah Withholding Calculations

The following examples show different combinations of pay period, taxable wages, marital status, and withholding allowance credits.

### Examples of Utah Withholding Calculations

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

Payroll Period	Weekly
Marital Status	Single
Withholding Allowances	1
Utah Taxable Wages	\$400
1. Utah taxable wages	400
2. Multiply line 1 by .05 (5%)	20
3. Number of withholding allowances	1
4. Multiply line 3 by \$2	2
5. Base allowance	5
6. Add lines 4 and 5	7
7. Line 1 less \$231 (not less than zero)	169
8. Multiply line 7 by .013 (1.3%)	2
9. Line 6 less line 8 (not less than zero)	5
10. Withholding tax - line 2 less line 9	15

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

Payroll Period	Monthly
Marital Status	Married
Withholding Allowances	3
Utah Taxable Wages	\$2,500
1. Utah taxable wages	2,500
2. Multiply line 1 by .05 (5%)	125
3. Number of withholding allowances	3
4. Multiply line 3 by \$10	30
5. Base allowance	31
6. Add lines 4 and 5	61
7. Line 1 less \$1,500 (not less than zero)	1,000
8. Multiply line 7 by .013 (1.3%)	13
9. Line 6 less line 8 (not less than zero)	48
10. Withholding tax - line 2 less line 9	77

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

Payroll Period	Biweekly
Marital Status	Single
Withholding Allowances	2
Utah Taxable Wages	\$1,000
1. Utah taxable wages	1,000
2. Multiply line 1 by .05 (5%)	50
3. Number of withholding allowances	2
4. Multiply line 3 by \$5	10
5. Base allowance	10
6. Add lines 4 and 5	20
7. Line 1 less \$462 (not less than zero)	538
8. Multiply line 7 by .013 (1.3%)	7
9. Line 6 less line 8 (not less than zero)	13
10. Withholding tax - line 2 less line 9	37

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

Payroll Period	Quarterly
Marital Status	Single
Withholding Allowances	1
Utah Taxable Wages	\$8,000
1. Utah taxable wages	8,000
2. Multiply line 1 by .05 (5%)	400
3. Number of withholding allowances	1
4. Multiply line 3 by \$31	31
5. Base allowance	63
6. Add lines 4 and 5	94
7. Line 1 less \$3,000(not less than zero)	5,000
8. Multiply line 7 by .013 (1.3%)	65
9. Line 6 less line 8 (not less than zero)	29
10. Withholding tax - line 2 less line 9	371

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

Payroll Period	Semimonthly
Marital Status	Married
Withholding Allowances	4
Utah Taxable Wages	\$855
1. Utah taxable wages	855
2. Multiply line 1 by .05 (5%)	43
3. Number of withholding allowances	4
4. Multiply line 3 by \$5	20
5. Base allowance	16
6. Add lines 4 and 5	36
7. Line 1 less \$750 (not less than zero)	105
8. Multiply line 7 by .013 (1.3%)	1
9. Line 6 less line 8 (not less than zero)	35
10. Withholding tax - line 2 less line 9	8

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

Payroll Period	Daily
Marital Status	Married
Withholding Allowances	3
Utah Taxable Wages	\$150
1. Utah taxable wages	150
2. Multiply line 1 by .05 (5%)	8
3. Number of withholding allowances	3
4. Multiply line 3 by \$0	0
5. Base allowance	1
6. Add lines 4 and 5	1
7. Line 1 less \$69 (not less than zero)	81
8. Multiply line 7 by .013 (1.3%)	1
9. Line 6 less line 8 (not less than zero)	0
10. Withholding tax - line 2 less line 9	8

**UTAH SCHEDULE 1****WEEKLY Payroll Period (52 pay periods per year)****SINGLE**

1. Utah taxable wages		
2. Multiply line 1 by .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 2		
5. Base allowance	5	
6. Add lines 4 and 5		
7. Line 1 less \$ 231 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (not less than 0)		

**MARRIED**

1. Utah taxable wages		
2. Multiply line 1 by .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 2		
5. Base allowance	7	
6. Add lines 4 and 5		
7. Line 1 less \$ 346 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (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 .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 5		
5. Base allowance	10	
6. Add lines 4 and 5		
7. Line 1 less \$ 462 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (not less than 0)		

**MARRIED**

1. Utah taxable wages		
2. Multiply line 1 by .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 5		
5. Base allowance	14	
6. Add lines 4 and 5		
7. Line 1 less \$ 692 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (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 .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 5		
5. Base allowance	10	
6. Add lines 4 and 5		
7. Line 1 less \$ 500 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (not less than 0)		

**MARRIED**

1. Utah taxable wages		
2. Multiply line 1 by .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 5		
5. Base allowance	16	
6. Add lines 4 and 5		
7. Line 1 less \$ 750 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (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 .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 10		
5. Base allowance	21	
6. Add lines 4 and 5		
7. Line 1 less \$ 1,000 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (not less than 0)		

**MARRIED**

1. Utah taxable wages		
2. Multiply line 1 by .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 10		
5. Base allowance	31	
6. Add lines 4 and 5		
7. Line 1 less \$ 1,500 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (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 .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 31		
5. Base allowance	63	
6. Add lines 4 and 5		
7. Line 1 less \$ 3,000 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (not less than 0)		

**MARRIED**

1. Utah taxable wages		
2. Multiply line 1 by .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 31		
5. Base allowance	94	
6. Add lines 4 and 5		
7. Line 1 less \$ 4,500 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (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 .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 63		
5. Base allowance	125	
6. Add lines 4 and 5		
7. Line 1 less \$ 6,000 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (not less than 0)		

**MARRIED**

1. Utah taxable wages		
2. Multiply line 1 by .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 63		
5. Base allowance	188	
6. Add lines 4 and 5		
7. Line 1 less \$ 9,000 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (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 .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 125		
5. Base allowance	250	
6. Add lines 4 and 5		
7. Line 1 less \$ 12,000 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (not less than 0)		

**MARRIED**

1. Utah taxable wages		
2. Multiply line 1 by .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 125		
5. Base allowance	375	
6. Add lines 4 and 5		
7. Line 1 less \$ 18,000 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (not less than 0)		

**UTAH SCHEDULE 8****DAILY or MISCELLANEOUS Payroll Period****SINGLE**

1. Utah taxable wages		
2. Multiply line 1 by .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 0		
5. Base allowance	1	
6. Add lines 4 and 5		
7. Line 1 less \$ 46 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (not less than 0)		

**MARRIED**

1. Utah taxable wages		
2. Multiply line 1 by .05 (5%)		
3. Number of withholding allowances		
4. Multiply line 3 by \$ 0		
5. Base allowance	1	
6. Add lines 4 and 5		
7. Line 1 less \$ 69 (not less than 0)		
8. Multiply line 7 by .013 (1.3%)		
9. Line 6 less line 8 (not less than 0)		
10. Withholding tax - line 2 less line 9 (not less than 0)		

# Utah Withholding Tables

## Single Persons- Weekly Payroll Period

UTAH TABLE 1		SINGLE Persons - WEEKLY Payroll Period (52 pay periods per year) <span style="float: right;">Feb. 2008</span>											
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.											
		Withholding Allowances Claimed on Federal Form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	129	1	0	0	0	0	0	0	0	0	0	0	0
129	162	2	0	0	0	0	0	0	0	0	0	0	0
162	194	4	2	0	0	0	0	0	0	0	0	0	0
194	227	6	3	1	0	0	0	0	0	0	0	0	0
227	260	8	5	3	0	0	0	0	0	0	0	0	0
260	292	10	7	5	2	0	0	0	0	0	0	0	0
292	325	12	9	7	4	2	0	0	0	0	0	0	0
325	358	14	11	9	6	4	2	0	0	0	0	0	0
358	390	16	13	11	9	6	4	1	0	0	0	0	0
390	423	18	15	13	11	8	6	3	1	0	0	0	0
423	456	20	17	15	13	10	8	5	3	1	0	0	0
456	488	22	20	17	15	12	10	8	5	3	0	0	0
488	521	24	22	19	17	14	12	10	7	5	2	0	0
521	554	26	24	21	19	16	14	12	9	7	4	2	0
554	587	28	26	23	21	18	16	14	11	9	6	4	2
587	619	30	28	25	23	21	18	16	13	11	9	6	4
619	652	32	30	27	25	23	20	18	15	13	11	8	6
652	685	33	32	29	27	25	22	20	17	15	13	10	8
685	717	35	34	32	29	27	24	22	20	17	15	12	10
717	750	37	36	34	31	29	26	24	22	19	17	14	12
750	783	38	38	36	33	31	28	26	24	21	19	16	14
783	815	40	40	38	35	33	31	28	26	23	21	18	16
815	848	42	42	40	37	35	33	30	28	25	23	21	18
848	881	43	43	42	39	37	35	32	30	27	25	23	20
881	913	45	45	44	41	39	37	34	32	29	27	25	22
913	946	46	46	46	44	41	39	36	34	32	29	27	24
946	979	48	48	48	46	43	41	38	36	34	31	29	26
979	1,012	50	50	50	48	45	43	40	38	36	33	31	28
1,012	1,044	51	51	51	50	47	45	43	40	38	35	33	31
1,044	1,077	53	53	53	52	49	47	45	42	40	37	35	33
1,077	1,110	55	55	55	54	51	49	47	44	42	39	37	35
1,110	1,142	56	56	56	56	54	51	49	46	44	41	39	37
1,142	1,175	58	58	58	58	56	53	51	48	46	44	41	39
1,175	1,208	60	60	60	60	58	55	53	50	48	46	43	41
1,208	1,240	61	61	61	61	60	57	55	52	50	48	45	43
1,240	1,273	63	63	63	63	62	59	57	55	52	50	47	45
1,273	1,306	64	64	64	64	64	61	59	57	54	52	49	47
1,306	1,338	66	66	66	66	66	63	61	59	56	54	51	49
1,338	1,371	68	68	68	68	68	66	63	61	58	56	54	51
1,371	1,404	69	69	69	69	69	68	65	63	60	58	56	53
1,404	1,437	71	71	71	71	71	70	67	65	62	60	58	55
1,437	1,469	73	73	73	73	73	72	69	67	64	62	60	57
1,469	1,502	74	74	74	74	74	74	71	69	67	64	62	59
1,502	1,535	76	76	76	76	76	76	73	71	69	66	64	61
1,535	1,567	78	78	78	78	78	78	75	73	71	68	66	63
1,567	1,600	79	79	79	79	79	79	78	75	73	70	68	66
1,600	1,633	81	81	81	81	81	81	80	77	75	72	70	68
1,633	1,665	82	82	82	82	82	82	82	79	77	74	72	70
1,665	1,698	84	84	84	84	84	84	84	81	79	77	74	72
1,698	1,731	86	86	86	86	86	86	86	83	81	79	76	74
1,731	1,763	87	87	87	87	87	87	87	85	83	81	78	76
1,763	1,796	89	89	89	89	89	89	89	87	85	83	80	78
1,796	1,829	91	91	91	91	91	91	91	90	87	85	82	80
1,829	1,862	92	92	92	92	92	92	92	92	89	87	84	82
1,862	1,894	94	94	94	94	94	94	94	94	91	89	86	84
1,894	1,927	96	96	96	96	96	96	96	96	93	91	89	86

## Married Persons - Weekly Payroll Period

UTAH TABLE 2		MARRIED Persons - WEEKLY Payroll Period (52 pay periods per year)											Feb. 2008
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.											
		Withholding Allowances Claimed on Federal Form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	129	0	0	0	0	0	0	0	0	0	0	0	0
129	162	0	0	0	0	0	0	0	0	0	0	0	0
162	194	2	0	0	0	0	0	0	0	0	0	0	0
194	227	3	1	0	0	0	0	0	0	0	0	0	0
227	260	5	3	0	0	0	0	0	0	0	0	0	0
260	292	7	4	2	0	0	0	0	0	0	0	0	0
292	325	8	6	3	1	0	0	0	0	0	0	0	0
325	358	10	7	5	3	0	0	0	0	0	0	0	0
358	390	12	9	7	5	2	0	0	0	0	0	0	0
390	423	14	12	9	7	4	2	0	0	0	0	0	0
423	456	16	14	11	9	6	4	2	0	0	0	0	0
456	488	18	16	13	11	8	6	4	1	0	0	0	0
488	521	20	18	15	13	10	8	6	3	1	0	0	0
521	554	22	20	17	15	13	10	8	5	3	1	0	0
554	587	24	22	19	17	15	12	10	7	5	3	0	0
587	619	26	24	21	19	17	14	12	9	7	5	2	0
619	652	28	26	24	21	19	16	14	12	9	7	4	2
652	685	30	28	26	23	21	18	16	14	11	9	6	4
685	717	32	30	28	25	23	20	18	16	13	11	8	6
717	750	35	32	30	27	25	22	20	18	15	13	10	8
750	783	37	34	32	29	27	25	22	20	17	15	13	10
783	815	39	36	34	31	29	27	24	22	19	17	15	12
815	848	41	38	36	33	31	29	26	24	21	19	17	14
848	881	43	40	38	36	33	31	28	26	24	21	19	16
881	913	45	42	40	38	35	33	30	28	26	23	21	18
913	946	46	44	42	40	37	35	32	30	28	25	23	20
946	979	48	47	44	42	39	37	35	32	30	27	25	22
979	1,012	50	49	46	44	41	39	37	34	32	29	27	25
1,012	1,044	51	51	48	46	43	41	39	36	34	31	29	27
1,044	1,077	53	53	50	48	45	43	41	38	36	33	31	29
1,077	1,110	55	55	52	50	48	45	43	40	38	36	33	31
1,110	1,142	56	56	54	52	50	47	45	42	40	38	35	33
1,142	1,175	58	58	56	54	52	49	47	44	42	40	37	35
1,175	1,208	60	60	59	56	54	51	49	47	44	42	39	37
1,208	1,240	61	61	61	58	56	53	51	49	46	44	41	39
1,240	1,273	63	63	63	60	58	55	53	51	48	46	43	41
1,273	1,306	64	64	64	62	60	58	55	53	50	48	45	43
1,306	1,338	66	66	66	64	62	60	57	55	52	50	48	45
1,338	1,371	68	68	68	66	64	62	59	57	54	52	50	47
1,371	1,404	69	69	69	68	66	64	61	59	56	54	52	49
1,404	1,437	71	71	71	71	68	66	63	61	59	56	54	51
1,437	1,469	73	73	73	73	70	68	65	63	61	58	56	53
1,469	1,502	74	74	74	74	72	70	67	65	63	60	58	55
1,502	1,535	76	76	76	76	74	72	70	67	65	62	60	57
1,535	1,567	78	78	78	78	76	74	72	69	67	64	62	60
1,567	1,600	79	79	79	79	78	76	74	71	69	66	64	62
1,600	1,633	81	81	81	81	81	78	76	73	71	68	66	64
1,633	1,665	82	82	82	82	82	80	78	75	73	71	68	66
1,665	1,698	84	84	84	84	84	82	80	77	75	73	70	68
1,698	1,731	86	86	86	86	86	84	82	79	77	75	72	70
1,731	1,763	87	87	87	87	87	86	84	82	79	77	74	72
1,763	1,796	89	89	89	89	89	88	86	84	81	79	76	74
1,796	1,829	91	91	91	91	91	90	88	86	83	81	78	76
1,829	1,862	92	92	92	92	92	92	90	88	85	83	80	78
1,862	1,894	94	94	94	94	94	94	92	90	87	85	83	80
1,894	1,927	96	96	96	96	96	96	94	92	89	87	85	82

# Single Persons - Biweekly Payroll Period

UTAH TABLE 3		SINGLE Persons - BIWEEKLY Payroll Period (26 pay periods per year)											Feb. 2008
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.											
		Withholding Allowances Claimed on Federal Form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	258	2	0	0	0	0	0	0	0	0	0	0	0
258	323	5	0	0	0	0	0	0	0	0	0	0	0
323	388	8	3	0	0	0	0	0	0	0	0	0	0
388	454	11	7	2	0	0	0	0	0	0	0	0	0
454	519	15	10	5	1	0	0	0	0	0	0	0	0
519	585	19	14	10	5	0	0	0	0	0	0	0	0
585	650	23	18	14	9	4	0	0	0	0	0	0	0
650	715	27	23	18	13	8	3	0	0	0	0	0	0
715	781	32	27	22	17	12	7	3	0	0	0	0	0
781	846	36	31	26	21	16	12	7	2	0	0	0	0
846	912	40	35	30	25	21	16	11	6	1	0	0	0
912	977	44	39	34	29	25	20	15	10	5	1	0	0
977	1,042	48	43	38	34	29	24	19	14	10	5	0	0
1,042	1,108	52	47	42	38	33	28	23	18	14	9	4	0
1,108	1,173	56	51	47	42	37	32	27	23	18	13	8	3
1,173	1,238	60	56	51	46	41	36	32	27	22	17	12	7
1,238	1,304	64	60	55	50	45	40	36	31	26	21	16	12
1,304	1,369	67	64	59	54	49	45	40	35	30	25	21	16
1,369	1,435	70	68	63	58	53	49	44	39	34	29	25	20
1,435	1,500	73	72	67	62	58	53	48	43	38	34	29	24
1,500	1,565	77	76	71	67	62	57	52	47	42	38	33	28
1,565	1,631	80	80	75	71	66	61	56	51	47	42	37	32
1,631	1,696	83	83	80	75	70	65	60	56	51	46	41	36
1,696	1,762	86	86	84	79	74	69	64	60	55	50	45	40
1,762	1,827	90	90	88	83	78	73	69	64	59	54	49	45
1,827	1,892	93	93	92	87	82	78	73	68	63	58	53	49
1,892	1,958	96	96	96	91	86	82	77	72	67	62	58	53
1,958	2,023	100	100	100	95	91	86	81	76	71	67	62	57
2,023	2,088	103	103	103	99	95	90	85	80	75	71	66	61
2,088	2,154	106	106	106	104	99	94	89	84	80	75	70	65
2,154	2,219	109	109	109	108	103	98	93	88	84	79	74	69
2,219	2,285	113	113	113	112	107	102	97	93	88	83	78	73
2,285	2,350	116	116	116	116	111	106	102	97	92	87	82	77
2,350	2,415	119	119	119	119	115	110	106	101	96	91	86	82
2,415	2,481	122	122	122	122	119	115	110	105	100	95	91	86
2,481	2,546	126	126	126	126	124	119	114	109	104	99	95	90
2,546	2,612	129	129	129	129	128	123	118	113	108	104	99	94
2,612	2,677	132	132	132	132	132	127	122	117	113	108	103	98
2,677	2,742	135	135	135	135	135	131	126	121	117	112	107	102
2,742	2,808	139	139	139	139	139	135	130	126	121	116	111	106
2,808	2,873	142	142	142	142	142	139	134	130	125	120	115	110
2,873	2,938	145	145	145	145	145	143	139	134	129	124	119	115
2,938	3,004	149	149	149	149	149	148	143	138	133	128	123	119
3,004	3,069	152	152	152	152	152	152	147	142	137	132	128	123
3,069	3,135	155	155	155	155	155	155	151	146	141	137	132	127
3,135	3,200	158	158	158	158	158	158	155	150	145	141	136	131
3,200	3,265	162	162	162	162	162	162	159	154	150	145	140	135
3,265	3,331	165	165	165	165	165	165	163	159	154	149	144	139
3,331	3,396	168	168	168	168	168	168	167	163	158	153	148	143
3,396	3,462	171	171	171	171	171	171	171	167	162	157	152	148
3,462	3,527	175	175	175	175	175	175	175	171	166	161	156	152
3,527	3,592	178	178	178	178	178	178	178	175	170	165	161	156
3,592	3,658	181	181	181	181	181	181	181	179	174	169	165	160
3,658	3,723	185	185	185	185	185	185	185	183	178	174	169	164
3,723	3,788	188	188	188	188	188	188	188	187	183	178	173	168
3,788	3,854	191	191	191	191	191	191	191	191	187	182	177	172

# Married Persons - Biweekly Payroll Period

UTAH TABLE 4		MARRIED Persons - BIWEEKLY Payroll Period (26 pay periods per year)											Feb. 2008
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.											
		Withholding Allowances Claimed on Federal Form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	258	0	0	0	0	0	0	0	0	0	0	0	0
258	323	0	0	0	0	0	0	0	0	0	0	0	0
323	388	3	0	0	0	0	0	0	0	0	0	0	0
388	454	7	2	0	0	0	0	0	0	0	0	0	0
454	519	10	5	0	0	0	0	0	0	0	0	0	0
519	585	13	8	4	0	0	0	0	0	0	0	0	0
585	650	16	12	7	2	0	0	0	0	0	0	0	0
650	715	20	15	10	5	0	0	0	0	0	0	0	0
715	781	24	19	14	9	4	0	0	0	0	0	0	0
781	846	28	23	18	13	9	4	0	0	0	0	0	0
846	912	32	27	22	18	13	8	3	0	0	0	0	0
912	977	36	31	26	22	17	12	7	2	0	0	0	0
977	1,042	40	35	31	26	21	16	11	7	2	0	0	0
1,042	1,108	44	39	35	30	25	20	15	11	6	1	0	0
1,108	1,173	48	44	39	34	29	24	20	15	10	5	0	0
1,173	1,238	53	48	43	38	33	29	24	19	14	9	4	0
1,238	1,304	57	52	47	42	37	33	28	23	18	13	9	4
1,304	1,369	61	56	51	46	42	37	32	27	22	18	13	8
1,369	1,435	65	60	55	50	46	41	36	31	26	22	17	12
1,435	1,500	69	64	59	55	50	45	40	35	31	26	21	16
1,500	1,565	73	68	64	59	54	49	44	39	35	30	25	20
1,565	1,631	77	72	68	63	58	53	48	44	39	34	29	24
1,631	1,696	81	77	72	67	62	57	53	48	43	38	33	28
1,696	1,762	85	81	76	71	66	61	57	52	47	42	37	33
1,762	1,827	90	85	80	75	70	66	61	56	51	46	42	37
1,827	1,892	93	89	84	79	75	70	65	60	55	50	46	41
1,892	1,958	96	93	88	83	79	74	69	64	59	55	50	45
1,958	2,023	100	97	92	88	83	78	73	68	64	59	54	49
2,023	2,088	103	101	96	92	87	82	77	72	68	63	58	53
2,088	2,154	106	105	101	96	91	86	81	77	72	67	62	57
2,154	2,219	109	109	105	100	95	90	85	81	76	71	66	61
2,219	2,285	113	113	109	104	99	94	90	85	80	75	70	66
2,285	2,350	116	116	113	108	103	99	94	89	84	79	74	70
2,350	2,415	119	119	117	112	107	103	98	93	88	83	79	74
2,415	2,481	122	122	121	116	112	107	102	97	92	88	83	78
2,481	2,546	126	126	125	121	116	111	106	101	96	92	87	82
2,546	2,612	129	129	129	125	120	115	110	105	101	96	91	86
2,612	2,677	132	132	132	129	124	119	114	110	105	100	95	90
2,677	2,742	135	135	135	133	128	123	118	114	109	104	99	94
2,742	2,808	139	139	139	137	132	127	123	118	113	108	103	99
2,808	2,873	142	142	142	141	136	131	127	122	117	112	107	103
2,873	2,938	145	145	145	145	140	136	131	126	121	116	112	107
2,938	3,004	149	149	149	149	145	140	135	130	125	120	116	111
3,004	3,069	152	152	152	152	149	144	139	134	129	125	120	115
3,069	3,135	155	155	155	155	153	148	143	138	134	129	124	119
3,135	3,200	158	158	158	158	157	152	147	142	138	133	128	123
3,200	3,265	162	162	162	162	161	156	151	147	142	137	132	127
3,265	3,331	165	165	165	165	165	160	156	151	146	141	136	131
3,331	3,396	168	168	168	168	168	164	160	155	150	145	140	136
3,396	3,462	171	171	171	171	171	169	164	159	154	149	145	140
3,462	3,527	175	175	175	175	175	173	168	163	158	153	149	144
3,527	3,592	178	178	178	178	178	177	172	167	162	158	153	148
3,592	3,658	181	181	181	181	181	181	176	171	166	162	157	152
3,658	3,723	185	185	185	185	185	185	180	175	171	166	161	156
3,723	3,788	188	188	188	188	188	188	184	180	175	170	165	160
3,788	3,854	191	191	191	191	191	191	188	184	179	174	169	164



# Single Persons - Semimonthly Payroll Period

UTAH TABLE 5		SINGLE Persons - SEMIMONTHLY Payroll Period (24 pay periods per year) <span style="float: right;">Feb. 2008</span>											
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.											
		Withholding Allowances Claimed on Federal Form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
208	279	2	0	0	0	0	0	0	0	0	0	0	0
279	350	5	0	0	0	0	0	0	0	0	0	0	0
350	421	9	4	0	0	0	0	0	0	0	0	0	0
421	492	12	7	2	0	0	0	0	0	0	0	0	0
492	563	16	11	6	1	0	0	0	0	0	0	0	0
563	633	21	16	10	5	0	0	0	0	0	0	0	0
633	704	25	20	15	10	4	0	0	0	0	0	0	0
704	775	30	24	19	14	9	4	0	0	0	0	0	0
775	846	34	29	24	19	13	8	3	0	0	0	0	0
846	917	39	33	28	23	18	13	7	2	0	0	0	0
917	988	43	38	33	27	22	17	12	7	1	0	0	0
988	1,058	48	42	37	32	27	21	16	11	6	1	0	0
1,058	1,129	52	47	42	36	31	26	21	16	10	5	0	0
1,129	1,200	56	51	46	41	36	30	25	20	15	10	4	0
1,200	1,271	61	56	50	45	40	35	30	24	19	14	9	4
1,271	1,342	65	60	55	50	45	39	34	29	24	19	13	8
1,342	1,413	69	65	59	54	49	44	39	33	28	23	18	13
1,413	1,483	72	69	64	59	53	48	43	38	33	27	22	17
1,483	1,554	76	74	68	63	58	53	48	42	37	32	27	21
1,554	1,625	79	78	73	68	62	57	52	47	42	36	31	26
1,625	1,696	83	82	77	72	67	62	56	51	46	41	36	30
1,696	1,767	87	87	82	77	71	66	61	56	50	45	40	35
1,767	1,838	90	90	86	81	76	71	65	60	55	50	45	39
1,838	1,908	94	94	91	85	80	75	70	65	59	54	49	44
1,908	1,979	97	97	95	90	85	79	74	69	64	59	53	48
1,979	2,050	101	101	100	94	89	84	79	74	68	63	58	53
2,050	2,121	104	104	104	99	94	88	83	78	73	68	62	57
2,121	2,192	108	108	108	103	98	93	88	82	77	72	67	62
2,192	2,263	111	111	111	108	103	97	92	87	82	77	71	66
2,263	2,333	115	115	115	112	107	102	97	91	86	81	76	71
2,333	2,404	118	118	118	117	111	106	101	96	91	85	80	75
2,404	2,475	122	122	122	121	116	111	106	100	95	90	85	79
2,475	2,546	126	126	126	126	120	115	110	105	100	94	89	84
2,546	2,617	129	129	129	129	125	120	114	109	104	99	94	88
2,617	2,688	133	133	133	133	129	124	119	114	108	103	98	93
2,688	2,758	136	136	136	136	134	129	123	118	113	108	103	97
2,758	2,829	140	140	140	140	138	133	128	123	117	112	107	102
2,829	2,900	143	143	143	143	143	138	132	127	122	117	111	106
2,900	2,971	147	147	147	147	147	142	137	132	126	121	116	111
2,971	3,042	150	150	150	150	150	146	141	136	131	126	120	115
3,042	3,113	154	154	154	154	154	151	146	140	135	130	125	120
3,113	3,183	157	157	157	157	157	155	150	145	140	135	129	124
3,183	3,254	161	161	161	161	161	160	155	149	144	139	134	129
3,254	3,325	164	164	164	164	164	164	159	154	149	143	138	133
3,325	3,396	168	168	168	168	168	168	164	158	153	148	143	137
3,396	3,467	172	172	172	172	172	172	168	163	158	152	147	142
3,467	3,538	175	175	175	175	175	175	172	167	162	157	152	146
3,538	3,608	179	179	179	179	179	179	177	172	167	161	156	151
3,608	3,679	182	182	182	182	182	182	181	176	171	166	161	155
3,679	3,750	186	186	186	186	186	186	186	181	175	170	165	160
3,750	3,821	189	189	189	189	189	189	189	185	180	175	169	164
3,821	3,892	193	193	193	193	193	193	193	190	184	179	174	169
3,892	3,963	196	196	196	196	196	196	196	194	189	184	178	173
3,963	4,033	200	200	200	200	200	200	200	198	193	188	183	178
4,033	4,104	203	203	203	203	203	203	203	203	198	193	187	182
4,104	4,175	207	207	207	207	207	207	207	207	202	197	192	187

# Married Persons - Semimonthly Payroll Period

UTAH TABLE 6		MARRIED Persons - SEMIMONTHLY Payroll Period (24 pay periods per year) <span style="float: right;">Feb. 2008</span>											
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.											
		Withholding Allowances Claimed on Federal Form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
208	279	0	0	0	0	0	0	0	0	0	0	0	0
279	350	0	0	0	0	0	0	0	0	0	0	0	0
350	421	4	0	0	0	0	0	0	0	0	0	0	0
421	492	7	2	0	0	0	0	0	0	0	0	0	0
492	563	11	6	0	0	0	0	0	0	0	0	0	0
563	633	14	9	4	0	0	0	0	0	0	0	0	0
633	704	18	13	7	2	0	0	0	0	0	0	0	0
704	775	21	16	11	6	1	0	0	0	0	0	0	0
775	846	26	20	15	10	5	0	0	0	0	0	0	0
846	917	30	25	20	15	9	4	0	0	0	0	0	0
917	988	35	29	24	19	14	9	3	0	0	0	0	0
988	1,058	39	34	29	23	18	13	8	3	0	0	0	0
1,058	1,129	44	38	33	28	23	17	12	7	2	0	0	0
1,129	1,200	48	43	38	32	27	22	17	12	6	1	0	0
1,200	1,271	52	47	42	37	32	26	21	16	11	6	0	0
1,271	1,342	57	52	47	41	36	31	26	20	15	10	5	0
1,342	1,413	61	56	51	46	41	35	30	25	20	15	9	4
1,413	1,483	66	61	55	50	45	40	35	29	24	19	14	9
1,483	1,554	70	65	60	55	49	44	39	34	29	23	18	13
1,554	1,625	75	70	64	59	54	49	44	38	33	28	23	17
1,625	1,696	79	74	69	64	58	53	48	43	38	32	27	22
1,696	1,767	84	78	73	68	63	58	52	47	42	37	32	26
1,767	1,838	88	83	78	73	67	62	57	52	46	41	36	31
1,838	1,908	93	87	82	77	72	67	61	56	51	46	41	35
1,908	1,979	97	92	87	81	76	71	66	61	55	50	45	40
1,979	2,050	101	96	91	86	81	76	70	65	60	55	49	44
2,050	2,121	104	101	96	90	85	80	75	70	64	59	54	49
2,121	2,192	108	105	100	95	90	84	79	74	69	64	58	53
2,192	2,263	111	110	105	99	94	89	84	78	73	68	63	58
2,263	2,333	115	114	109	104	99	93	88	83	78	73	67	62
2,333	2,404	118	118	113	108	103	98	93	87	82	77	72	67
2,404	2,475	122	122	118	113	107	102	97	92	87	81	76	71
2,475	2,546	126	126	122	117	112	107	102	96	91	86	81	75
2,546	2,617	129	129	127	122	116	111	106	101	96	90	85	80
2,617	2,688	133	133	131	126	121	116	110	105	100	95	90	84
2,688	2,758	136	136	136	131	125	120	115	110	105	99	94	89
2,758	2,829	140	140	140	135	130	125	119	114	109	104	99	93
2,829	2,900	143	143	143	139	134	129	124	119	113	108	103	98
2,900	2,971	147	147	147	144	139	134	128	123	118	113	107	102
2,971	3,042	150	150	150	148	143	138	133	128	122	117	112	107
3,042	3,113	154	154	154	153	148	142	137	132	127	122	116	111
3,113	3,183	157	157	157	157	152	147	142	136	131	126	121	116
3,183	3,254	161	161	161	161	157	151	146	141	136	131	125	120
3,254	3,325	164	164	164	164	161	156	151	145	140	135	130	125
3,325	3,396	168	168	168	168	165	160	155	150	145	139	134	129
3,396	3,467	172	172	172	172	170	165	160	154	149	144	139	134
3,467	3,538	175	175	175	175	174	169	164	159	154	148	143	138
3,538	3,608	179	179	179	179	179	174	168	163	158	153	148	142
3,608	3,679	182	182	182	182	182	178	173	168	163	157	152	147
3,679	3,750	186	186	186	186	186	183	177	172	167	162	157	151
3,750	3,821	189	189	189	189	189	187	182	177	171	166	161	156
3,821	3,892	193	193	193	193	193	192	186	181	176	171	165	160
3,892	3,963	196	196	196	196	196	196	191	186	180	175	170	165
3,963	4,033	200	200	200	200	200	200	195	190	185	180	174	169
4,033	4,104	203	203	203	203	203	203	200	194	189	184	179	174
4,104	4,175	207	207	207	207	207	207	204	199	194	189	183	178

# Single Persons – Monthly Payroll Period

UTAH TABLE 7		SINGLE Persons - MONTHLY Payroll Period (12 pay periods per year)											Feb. 2008
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.											
		Withholding Allowances Claimed on Federal Form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
417	558	4	0	0	0	0	0	0	0	0	0	0	0
558	700	11	0	0	0	0	0	0	0	0	0	0	0
700	842	18	7	0	0	0	0	0	0	0	0	0	0
842	983	25	14	4	0	0	0	0	0	0	0	0	0
983	1,125	33	22	12	1	0	0	0	0	0	0	0	0
1,125	1,267	42	31	21	10	0	0	0	0	0	0	0	0
1,267	1,408	50	40	30	19	9	0	0	0	0	0	0	0
1,408	1,550	59	49	39	28	18	7	0	0	0	0	0	0
1,550	1,692	68	58	47	37	27	16	6	0	0	0	0	0
1,692	1,833	77	67	56	46	36	25	15	4	0	0	0	0
1,833	1,975	86	76	65	55	44	34	24	13	3	0	0	0
1,975	2,117	95	85	74	64	53	43	33	22	12	1	0	0
2,117	2,258	104	94	83	73	62	52	41	31	21	10	0	0
2,258	2,400	113	102	92	82	71	61	50	40	30	19	9	0
2,400	2,542	122	111	101	91	80	70	59	49	38	28	18	7
2,542	2,683	131	120	110	100	89	79	68	58	47	37	27	16
2,683	2,825	138	129	119	108	98	88	77	67	56	46	36	25
2,825	2,967	145	138	128	117	107	97	86	76	65	55	44	34
2,967	3,108	152	147	137	126	116	105	95	85	74	64	53	43
3,108	3,250	159	156	146	135	125	114	104	94	83	73	62	52
3,250	3,392	166	165	155	144	134	123	113	102	92	82	71	61
3,392	3,533	173	173	163	153	143	132	122	111	101	91	80	70
3,533	3,675	180	180	172	162	152	141	131	120	110	99	89	79
3,675	3,817	187	187	181	171	160	150	140	129	119	108	98	88
3,817	3,958	194	194	190	180	169	159	149	138	128	117	107	96
3,958	4,100	201	201	199	189	178	168	158	147	137	126	116	105
4,100	4,242	209	209	208	198	187	177	166	156	146	135	125	114
4,242	4,383	216	216	216	207	196	186	175	165	155	144	134	123
4,383	4,525	223	223	223	216	205	195	184	174	163	153	143	132
4,525	4,667	230	230	230	224	214	204	193	183	172	162	152	141
4,667	4,808	237	237	237	233	223	213	202	192	181	171	160	150
4,808	4,950	244	244	244	242	232	221	211	201	190	180	169	159
4,950	5,092	251	251	251	251	241	230	220	210	199	189	178	168
5,092	5,233	258	258	258	258	250	239	229	218	208	198	187	177
5,233	5,375	265	265	265	265	259	248	238	227	217	207	196	186
5,375	5,517	272	272	272	272	268	257	247	236	226	216	205	195
5,517	5,658	279	279	279	279	277	266	256	245	235	224	214	204
5,658	5,800	286	286	286	286	285	275	265	254	244	233	223	213
5,800	5,942	294	294	294	294	294	284	274	263	253	242	232	221
5,942	6,083	301	301	301	301	301	293	282	272	262	251	241	230
6,083	6,225	308	308	308	308	308	302	291	281	271	260	250	239
6,225	6,367	315	315	315	315	315	311	300	290	279	269	259	248
6,367	6,508	322	322	322	322	322	320	309	299	288	278	268	257
6,508	6,650	329	329	329	329	329	329	318	308	297	287	276	266
6,650	6,792	336	336	336	336	336	336	327	317	306	296	285	275
6,792	6,933	343	343	343	343	343	343	336	326	315	305	294	284
6,933	7,075	350	350	350	350	350	350	345	335	324	314	303	293
7,075	7,217	357	357	357	357	357	357	354	343	333	323	312	302
7,217	7,358	364	364	364	364	364	364	363	352	342	332	321	311
7,358	7,500	371	371	371	371	371	371	371	361	351	340	330	320
7,500	7,642	379	379	379	379	379	379	379	370	360	349	339	329
7,642	7,783	386	386	386	386	386	386	386	379	369	358	348	337
7,783	7,925	393	393	393	393	393	393	393	388	378	367	357	346
7,925	8,067	400	400	400	400	400	400	400	397	387	376	366	355
8,067	8,208	407	407	407	407	407	407	407	406	395	385	375	364
8,208	8,350	414	414	414	414	414	414	414	414	404	394	384	373

# Married Persons – Monthly Payroll Period

UTAH TABLE 8		MARRIED Persons - MONTHLY Payroll Period (12 pay periods per year)											Feb. 2008
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.											
		Withholding Allowances Claimed on Federal Form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
417	558	0	0	0	0	0	0	0	0	0	0	0	0
558	700	0	0	0	0	0	0	0	0	0	0	0	0
700	842	7	0	0	0	0	0	0	0	0	0	0	0
842	983	14	4	0	0	0	0	0	0	0	0	0	0
983	1,125	21	11	1	0	0	0	0	0	0	0	0	0
1,125	1,267	29	18	8	0	0	0	0	0	0	0	0	0
1,267	1,408	36	25	15	4	0	0	0	0	0	0	0	0
1,408	1,550	43	32	22	11	1	0	0	0	0	0	0	0
1,550	1,692	51	41	31	20	10	0	0	0	0	0	0	0
1,692	1,833	60	50	39	29	19	8	0	0	0	0	0	0
1,833	1,975	69	59	48	38	28	17	7	0	0	0	0	0
1,975	2,117	78	68	57	47	36	26	16	5	0	0	0	0
2,117	2,258	87	77	66	56	45	35	25	14	4	0	0	0
2,258	2,400	96	86	75	65	54	44	33	23	13	2	0	0
2,400	2,542	105	94	84	74	63	53	42	32	22	11	1	0
2,542	2,683	114	103	93	83	72	62	51	41	31	20	10	0
2,683	2,825	123	112	102	92	81	71	60	50	39	29	19	8
2,825	2,967	132	121	111	100	90	80	69	59	48	38	28	17
2,967	3,108	141	130	120	109	99	89	78	68	57	47	36	26
3,108	3,250	150	139	129	118	108	97	87	77	66	56	45	35
3,250	3,392	158	148	138	127	117	106	96	86	75	65	54	44
3,392	3,533	167	157	147	136	126	115	105	94	84	74	63	53
3,533	3,675	176	166	155	145	135	124	114	103	93	83	72	62
3,675	3,817	185	175	164	154	144	133	123	112	102	91	81	71
3,817	3,958	194	184	173	163	152	142	132	121	111	100	90	80
3,958	4,100	201	193	182	172	161	151	141	130	120	109	99	89
4,100	4,242	209	202	191	181	170	160	150	139	129	118	108	97
4,242	4,383	216	211	200	190	179	169	158	148	138	127	117	106
4,383	4,525	223	219	209	199	188	178	167	157	147	136	126	115
4,525	4,667	230	228	218	208	197	187	176	166	155	145	135	124
4,667	4,808	237	237	227	216	206	196	185	175	164	154	144	133
4,808	4,950	244	244	236	225	215	205	194	184	173	163	152	142
4,950	5,092	251	251	245	234	224	213	203	193	182	172	161	151
5,092	5,233	258	258	254	243	233	222	212	202	191	181	170	160
5,233	5,375	265	265	263	252	242	231	221	210	200	190	179	169
5,375	5,517	272	272	272	261	251	240	230	219	209	199	188	178
5,517	5,658	279	279	279	270	260	249	239	228	218	208	197	187
5,658	5,800	286	286	286	279	269	258	248	237	227	216	206	196
5,800	5,942	294	294	294	288	277	267	257	246	236	225	215	205
5,942	6,083	301	301	301	297	286	276	266	255	245	234	224	213
6,083	6,225	308	308	308	306	295	285	274	264	254	243	233	222
6,225	6,367	315	315	315	315	304	294	283	273	263	252	242	231
6,367	6,508	322	322	322	322	313	303	292	282	271	261	251	240
6,508	6,650	329	329	329	329	322	312	301	291	280	270	260	249
6,650	6,792	336	336	336	336	331	321	310	300	289	279	268	258
6,792	6,933	343	343	343	343	340	330	319	309	298	288	277	267
6,933	7,075	350	350	350	350	349	338	328	318	307	297	286	276
7,075	7,217	357	357	357	357	357	347	337	327	316	306	295	285
7,217	7,358	364	364	364	364	364	356	346	335	325	315	304	294
7,358	7,500	371	371	371	371	371	365	355	344	334	324	313	303
7,500	7,642	379	379	379	379	379	374	364	353	343	332	322	312
7,642	7,783	386	386	386	386	386	383	373	362	352	341	331	321
7,783	7,925	393	393	393	393	393	392	382	371	361	350	340	329
7,925	8,067	400	400	400	400	400	400	390	380	370	359	349	338
8,067	8,208	407	407	407	407	407	407	399	389	379	368	358	347
8,208	8,350	414	414	414	414	414	414	408	398	388	377	367	356

# Single Persons - Quarterly Payroll Period

UTAH TABLE 9		SINGLE Persons - QUARTERLY Payroll Period (4 pay periods per year) <span style="float: right;">Feb. 2008</span>											
If UT taxable wages are - at least      but less than		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.											
		Withholding Allowances Claimed on Federal Form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1,250	1,675	11	0	0	0	0	0	0	0	0	0	0	0
1,675	2,100	32	1	0	0	0	0	0	0	0	0	0	0
2,100	2,525	53	22	0	0	0	0	0	0	0	0	0	0
2,525	2,950	74	43	12	0	0	0	0	0	0	0	0	0
2,950	3,375	98	66	35	4	0	0	0	0	0	0	0	0
3,375	3,800	125	93	62	31	0	0	0	0	0	0	0	0
3,800	4,225	151	120	89	58	26	0	0	0	0	0	0	0
4,225	4,650	178	147	116	84	53	22	0	0	0	0	0	0
4,650	5,075	205	174	142	111	80	49	17	0	0	0	0	0
5,075	5,500	232	200	169	138	107	75	44	13	0	0	0	0
5,500	5,925	258	227	196	165	133	102	71	40	8	0	0	0
5,925	6,350	285	254	223	191	160	129	98	66	35	4	0	0
6,350	6,775	312	281	249	218	187	156	124	93	62	31	0	0
6,775	7,200	339	307	276	245	214	182	151	120	89	57	26	0
7,200	7,625	365	334	303	272	240	209	178	147	115	84	53	22
7,625	8,050	392	361	330	299	267	236	205	174	142	111	80	49
8,050	8,475	413	388	357	325	294	263	232	200	169	138	107	75
8,475	8,900	434	415	383	352	321	290	258	227	196	165	133	102
8,900	9,325	456	441	410	379	348	316	285	254	223	191	160	129
9,325	9,750	477	468	437	406	374	343	312	281	249	218	187	156
9,750	10,175	498	495	464	432	401	370	339	307	276	245	214	182
10,175	10,600	519	519	490	459	428	397	365	334	303	272	240	209
10,600	11,025	541	541	517	486	455	423	392	361	330	298	267	236
11,025	11,450	562	562	544	513	481	450	419	388	356	325	294	263
11,450	11,875	583	583	571	539	508	477	446	414	383	352	321	289
11,875	12,300	604	604	598	566	535	504	473	441	410	379	348	316
12,300	12,725	626	626	624	593	562	531	499	468	437	406	374	343
12,725	13,150	647	647	647	620	589	557	526	495	464	432	401	370
13,150	13,575	668	668	668	647	615	584	553	522	490	459	428	397
13,575	14,000	689	689	689	673	642	611	580	548	517	486	455	423
14,000	14,425	711	711	711	700	669	638	606	575	544	513	481	450
14,425	14,850	732	732	732	727	696	664	633	602	571	539	508	477
14,850	15,275	753	753	753	753	722	691	660	629	597	566	535	504
15,275	15,700	774	774	774	774	749	718	687	655	624	593	562	530
15,700	16,125	796	796	796	796	776	745	713	682	651	620	588	557
16,125	16,550	817	817	817	817	803	772	740	709	678	647	615	584
16,550	16,975	838	838	838	838	830	798	767	736	705	673	642	611
16,975	17,400	859	859	859	859	856	825	794	763	731	700	669	638
17,400	17,825	881	881	881	881	881	852	821	789	758	727	696	664
17,825	18,250	902	902	902	902	902	879	847	816	785	754	722	691
18,250	18,675	923	923	923	923	923	905	874	843	812	780	749	718
18,675	19,100	944	944	944	944	944	932	901	870	838	807	776	745
19,100	19,525	966	966	966	966	966	959	928	896	865	834	803	771
19,525	19,950	987	987	987	987	987	986	954	923	892	861	829	798
19,950	20,375	1,008	1,008	1,008	1,008	1,008	1,008	981	950	919	887	856	825
20,375	20,800	1,029	1,029	1,029	1,029	1,029	1,029	1,008	977	946	914	883	852
20,800	21,225	1,051	1,051	1,051	1,051	1,051	1,051	1,035	1,004	972	941	910	879
21,225	21,650	1,072	1,072	1,072	1,072	1,072	1,072	1,062	1,030	999	968	937	905
21,650	22,075	1,093	1,093	1,093	1,093	1,093	1,093	1,088	1,057	1,026	995	963	932
22,075	22,500	1,114	1,114	1,114	1,114	1,114	1,114	1,114	1,084	1,053	1,021	990	959
22,500	22,925	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,111	1,079	1,048	1,017	986
22,925	23,350	1,157	1,157	1,157	1,157	1,157	1,157	1,157	1,137	1,106	1,075	1,044	1,012
23,350	23,775	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,164	1,133	1,102	1,070	1,039
23,775	24,200	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,191	1,160	1,128	1,097	1,066
24,200	24,625	1,221	1,221	1,221	1,221	1,221	1,221	1,221	1,218	1,186	1,155	1,124	1,093
24,625	25,050	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,213	1,182	1,151	1,120

# Married Persons - Quarterly Payroll Period

UTAH TABLE 10		MARRIED Persons - QUARTERLY Payroll Period (4 pay periods per year)											Feb. 2008
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.											
		Withholding Allowances Claimed on Federal Form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1,250	1,675	0	0	0	0	0	0	0	0	0	0	0	0
1,675	2,100	1	0	0	0	0	0	0	0	0	0	0	0
2,100	2,525	22	0	0	0	0	0	0	0	0	0	0	0
2,525	2,950	43	12	0	0	0	0	0	0	0	0	0	0
2,950	3,375	64	33	2	0	0	0	0	0	0	0	0	0
3,375	3,800	86	54	23	0	0	0	0	0	0	0	0	0
3,800	4,225	107	76	44	13	0	0	0	0	0	0	0	0
4,225	4,650	128	97	66	34	3	0	0	0	0	0	0	0
4,650	5,075	154	123	92	60	29	0	0	0	0	0	0	0
5,075	5,500	181	150	118	87	56	25	0	0	0	0	0	0
5,500	5,925	208	176	145	114	83	51	20	0	0	0	0	0
5,925	6,350	234	203	172	141	109	78	47	16	0	0	0	0
6,350	6,775	261	230	199	167	136	105	74	42	11	0	0	0
6,775	7,200	288	257	225	194	163	132	100	69	38	7	0	0
7,200	7,625	315	283	252	221	190	158	127	96	65	33	2	0
7,625	8,050	342	310	279	248	217	185	154	123	92	60	29	0
8,050	8,475	368	337	306	275	243	212	181	150	118	87	56	25
8,475	8,900	395	364	333	301	270	239	208	176	145	114	83	51
8,900	9,325	422	391	359	328	297	266	234	203	172	141	109	78
9,325	9,750	449	417	386	355	324	292	261	230	199	167	136	105
9,750	10,175	475	444	413	382	350	319	288	257	225	194	163	132
10,175	10,600	502	471	440	408	377	346	315	283	252	221	190	158
10,600	11,025	529	498	466	435	404	373	341	310	279	248	216	185
11,025	11,450	556	524	493	462	431	399	368	337	306	274	243	212
11,450	11,875	582	551	520	489	457	426	395	364	332	301	270	239
11,875	12,300	604	578	547	516	484	453	422	391	359	328	297	266
12,300	12,725	626	605	574	542	511	480	449	417	386	355	324	292
12,725	13,150	647	632	600	569	538	507	475	444	413	382	350	319
13,150	13,575	668	658	627	596	565	533	502	471	440	408	377	346
13,575	14,000	689	685	654	623	591	560	529	498	466	435	404	373
14,000	14,425	711	711	681	649	618	587	556	524	493	462	431	399
14,425	14,850	732	732	707	676	645	614	582	551	520	489	457	426
14,850	15,275	753	753	734	703	672	640	609	578	547	515	484	453
15,275	15,700	774	774	761	730	698	667	636	605	573	542	511	480
15,700	16,125	796	796	788	756	725	694	663	631	600	569	538	506
16,125	16,550	817	817	815	783	752	721	690	658	627	596	565	533
16,550	16,975	838	838	838	810	779	748	716	685	654	623	591	560
16,975	17,400	859	859	859	837	806	774	743	712	681	649	618	587
17,400	17,825	881	881	881	864	832	801	770	739	707	676	645	614
17,825	18,250	902	902	902	890	859	828	797	765	734	703	672	640
18,250	18,675	923	923	923	917	886	855	823	792	761	730	698	667
18,675	19,100	944	944	944	944	913	881	850	819	788	756	725	694
19,100	19,525	966	966	966	966	939	908	877	846	814	783	752	721
19,525	19,950	987	987	987	987	966	935	904	872	841	810	779	747
19,950	20,375	1,008	1,008	1,008	1,008	993	962	930	899	868	837	805	774
20,375	20,800	1,029	1,029	1,029	1,029	1,020	989	957	926	895	864	832	801
20,800	21,225	1,051	1,051	1,051	1,051	1,047	1,015	984	953	922	890	859	828
21,225	21,650	1,072	1,072	1,072	1,072	1,072	1,042	1,011	980	948	917	886	855
21,650	22,075	1,093	1,093	1,093	1,093	1,093	1,069	1,038	1,006	975	944	913	881
22,075	22,500	1,114	1,114	1,114	1,114	1,114	1,096	1,064	1,033	1,002	971	939	908
22,500	22,925	1,136	1,136	1,136	1,136	1,136	1,122	1,091	1,060	1,029	997	966	935
22,925	23,350	1,157	1,157	1,157	1,157	1,157	1,149	1,118	1,087	1,055	1,024	993	962
23,350	23,775	1,178	1,178	1,178	1,178	1,178	1,176	1,145	1,113	1,082	1,051	1,020	988
23,775	24,200	1,199	1,199	1,199	1,199	1,199	1,199	1,171	1,140	1,109	1,078	1,046	1,015
24,200	24,625	1,221	1,221	1,221	1,221	1,221	1,221	1,198	1,167	1,136	1,104	1,073	1,042
24,625	25,050	1,242	1,242	1,242	1,242	1,242	1,242	1,225	1,194	1,163	1,131	1,100	1,069

# Single Persons - Semiannual Payroll Period

UTAH TABLE 11		SINGLE Persons - SEMIANNUAL Payroll Period (2 pay periods per year)												Feb. 2008
If UT taxable wages are - at least      but less than		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.												
		Withholding Allowances Claimed on Federal Form W-4												
		0	1	2	3	4	5	6	7	8	9	10	11	
\$0	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2,500	3,350	21	0	0	0	0	0	0	0	0	0	0	0	
3,350	4,200	64	1	0	0	0	0	0	0	0	0	0	0	
4,200	5,050	106	44	0	0	0	0	0	0	0	0	0	0	
5,050	5,900	149	86	24	0	0	0	0	0	0	0	0	0	
5,900	6,750	195	133	70	8	0	0	0	0	0	0	0	0	
6,750	7,600	249	187	124	62	0	0	0	0	0	0	0	0	
7,600	8,450	303	240	178	115	53	0	0	0	0	0	0	0	
8,450	9,300	356	294	231	169	106	44	0	0	0	0	0	0	
9,300	10,150	410	347	285	222	160	97	35	0	0	0	0	0	
10,150	11,000	463	401	338	276	213	151	88	26	0	0	0	0	
11,000	11,850	517	454	392	329	267	204	142	79	17	0	0	0	
11,850	12,700	570	508	445	383	320	258	195	133	70	8	0	0	
12,700	13,550	624	561	499	436	374	311	249	186	124	61	0	0	
13,550	14,400	677	615	552	490	427	365	302	240	177	115	52	0	
14,400	15,250	731	668	606	543	481	418	356	293	231	168	106	43	
15,250	16,100	784	722	660	597	535	472	410	347	285	222	160	97	
16,100	16,950	826	776	713	651	588	526	463	401	338	276	213	151	
16,950	17,800	869	829	767	704	642	579	517	454	392	329	267	204	
17,800	18,650	911	883	820	758	695	633	570	508	445	383	320	258	
18,650	19,500	954	936	874	811	749	686	624	561	499	436	374	311	
19,500	20,350	996	990	927	865	802	740	677	615	552	490	427	365	
20,350	21,200	1,039	1,039	981	918	856	793	731	668	606	543	481	418	
21,200	22,050	1,081	1,081	1,034	972	909	847	784	722	659	597	534	472	
22,050	22,900	1,124	1,124	1,088	1,025	963	900	838	775	713	650	588	525	
22,900	23,750	1,166	1,166	1,141	1,079	1,016	954	891	829	766	704	641	579	
23,750	24,600	1,209	1,209	1,195	1,133	1,070	1,008	945	883	820	758	695	633	
24,600	25,450	1,251	1,251	1,249	1,186	1,124	1,061	999	936	874	811	749	686	
25,450	26,300	1,294	1,294	1,294	1,240	1,177	1,115	1,052	990	927	865	802	740	
26,300	27,150	1,336	1,336	1,336	1,293	1,231	1,168	1,106	1,043	981	918	856	793	
27,150	28,000	1,379	1,379	1,379	1,347	1,284	1,222	1,159	1,097	1,034	972	909	847	
28,000	28,850	1,421	1,421	1,421	1,400	1,338	1,275	1,213	1,150	1,088	1,025	963	900	
28,850	29,700	1,464	1,464	1,464	1,454	1,391	1,329	1,266	1,204	1,141	1,079	1,016	954	
29,700	30,550	1,506	1,506	1,506	1,506	1,445	1,382	1,320	1,257	1,195	1,132	1,070	1,007	
30,550	31,400	1,549	1,549	1,549	1,549	1,498	1,436	1,373	1,311	1,248	1,186	1,123	1,061	
31,400	32,250	1,591	1,591	1,591	1,591	1,552	1,489	1,427	1,364	1,302	1,239	1,177	1,114	
32,250	33,100	1,634	1,634	1,634	1,634	1,606	1,543	1,481	1,418	1,356	1,293	1,231	1,168	
33,100	33,950	1,676	1,676	1,676	1,676	1,659	1,597	1,534	1,472	1,409	1,347	1,284	1,222	
33,950	34,800	1,719	1,719	1,719	1,719	1,713	1,650	1,588	1,525	1,463	1,400	1,338	1,275	
34,800	35,650	1,761	1,761	1,761	1,761	1,761	1,704	1,641	1,579	1,516	1,454	1,391	1,329	
35,650	36,500	1,804	1,804	1,804	1,804	1,804	1,757	1,695	1,632	1,570	1,507	1,445	1,382	
36,500	37,350	1,846	1,846	1,846	1,846	1,846	1,811	1,748	1,686	1,623	1,561	1,498	1,436	
37,350	38,200	1,889	1,889	1,889	1,889	1,889	1,864	1,802	1,739	1,677	1,614	1,552	1,489	
38,200	39,050	1,931	1,931	1,931	1,931	1,931	1,918	1,855	1,793	1,730	1,668	1,605	1,543	
39,050	39,900	1,974	1,974	1,974	1,974	1,974	1,971	1,909	1,846	1,784	1,721	1,659	1,596	
39,900	40,750	2,016	2,016	2,016	2,016	2,016	2,016	1,962	1,900	1,837	1,775	1,712	1,650	
40,750	41,600	2,059	2,059	2,059	2,059	2,059	2,059	2,016	1,954	1,891	1,829	1,766	1,704	
41,600	42,450	2,101	2,101	2,101	2,101	2,101	2,101	2,070	2,007	1,945	1,882	1,820	1,757	
42,450	43,300	2,144	2,144	2,144	2,144	2,144	2,144	2,123	2,061	1,998	1,936	1,873	1,811	
43,300	44,150	2,186	2,186	2,186	2,186	2,186	2,186	2,177	2,114	2,052	1,989	1,927	1,864	
44,150	45,000	2,229	2,229	2,229	2,229	2,229	2,229	2,229	2,168	2,105	2,043	1,980	1,918	
45,000	45,850	2,271	2,271	2,271	2,271	2,271	2,271	2,271	2,221	2,159	2,096	2,034	1,971	
45,850	46,700	2,314	2,314	2,314	2,314	2,314	2,314	2,314	2,275	2,212	2,150	2,087	2,025	
46,700	47,550	2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,328	2,266	2,203	2,141	2,078	
47,550	48,400	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,382	2,319	2,257	2,194	2,132	
48,400	49,250	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,435	2,373	2,310	2,248	2,185	
49,250	50,100	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,484	2,427	2,364	2,302	2,239	

# Married Persons - Semiannual Payroll Period

UTAH TABLE 12		MARRIED Persons - SEMIANNUAL Payroll Period (2 pay periods per year)											Feb. 2008
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.											
		Withholding Allowances Claimed on Federal Form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,500	3,350	0	0	0	0	0	0	0	0	0	0	0	0
3,350	4,200	1	0	0	0	0	0	0	0	0	0	0	0
4,200	5,050	44	0	0	0	0	0	0	0	0	0	0	0
5,050	5,900	86	24	0	0	0	0	0	0	0	0	0	0
5,900	6,750	129	66	4	0	0	0	0	0	0	0	0	0
6,750	7,600	171	109	46	0	0	0	0	0	0	0	0	0
7,600	8,450	214	151	89	26	0	0	0	0	0	0	0	0
8,450	9,300	256	194	131	69	6	0	0	0	0	0	0	0
9,300	10,150	308	246	183	121	58	0	0	0	0	0	0	0
10,150	11,000	362	299	237	174	112	49	0	0	0	0	0	0
11,000	11,850	415	353	290	228	165	103	40	0	0	0	0	0
11,850	12,700	469	406	344	281	219	156	94	31	0	0	0	0
12,700	13,550	522	460	397	335	272	210	147	85	22	0	0	0
13,550	14,400	576	513	451	388	326	263	201	138	76	13	0	0
14,400	15,250	629	567	504	442	379	317	254	192	129	67	4	0
15,250	16,100	683	621	558	496	433	371	308	246	183	121	58	0
16,100	16,950	737	674	612	549	487	424	362	299	237	174	112	49
16,950	17,800	790	728	665	603	540	478	415	353	290	228	165	103
17,800	18,650	844	781	719	656	594	531	469	406	344	281	219	156
18,650	19,500	897	835	772	710	647	585	522	460	397	335	272	210
19,500	20,350	951	888	826	763	701	638	576	513	451	388	326	263
20,350	21,200	1,004	942	879	817	754	692	629	567	504	442	379	317
21,200	22,050	1,058	995	933	870	808	745	683	620	558	495	433	370
22,050	22,900	1,111	1,049	986	924	861	799	736	674	611	549	486	424
22,900	23,750	1,165	1,102	1,040	977	915	852	790	727	665	602	540	477
23,750	24,600	1,209	1,156	1,094	1,031	969	906	844	781	719	656	594	531
24,600	25,450	1,251	1,210	1,147	1,085	1,022	960	897	835	772	710	647	585
25,450	26,300	1,294	1,263	1,201	1,138	1,076	1,013	951	888	826	763	701	638
26,300	27,150	1,336	1,317	1,254	1,192	1,129	1,067	1,004	942	879	817	754	692
27,150	28,000	1,379	1,370	1,308	1,245	1,183	1,120	1,058	995	933	870	808	745
28,000	28,850	1,421	1,421	1,361	1,299	1,236	1,174	1,111	1,049	986	924	861	799
28,850	29,700	1,464	1,464	1,415	1,352	1,290	1,227	1,165	1,102	1,040	977	915	852
29,700	30,550	1,506	1,506	1,468	1,406	1,343	1,281	1,218	1,156	1,093	1,031	968	906
30,550	31,400	1,549	1,549	1,522	1,459	1,397	1,334	1,272	1,209	1,147	1,084	1,022	959
31,400	32,250	1,591	1,591	1,575	1,513	1,450	1,388	1,325	1,263	1,200	1,138	1,075	1,013
32,250	33,100	1,634	1,634	1,629	1,567	1,504	1,442	1,379	1,317	1,254	1,192	1,129	1,067
33,100	33,950	1,676	1,676	1,676	1,620	1,558	1,495	1,433	1,370	1,308	1,245	1,183	1,120
33,950	34,800	1,719	1,719	1,719	1,674	1,611	1,549	1,486	1,424	1,361	1,299	1,236	1,174
34,800	35,650	1,761	1,761	1,761	1,727	1,665	1,602	1,540	1,477	1,415	1,352	1,290	1,227
35,650	36,500	1,804	1,804	1,804	1,781	1,718	1,656	1,593	1,531	1,468	1,406	1,343	1,281
36,500	37,350	1,846	1,846	1,846	1,834	1,772	1,709	1,647	1,584	1,522	1,459	1,397	1,334
37,350	38,200	1,889	1,889	1,889	1,888	1,825	1,763	1,700	1,638	1,575	1,513	1,450	1,388
38,200	39,050	1,931	1,931	1,931	1,931	1,879	1,816	1,754	1,691	1,629	1,566	1,504	1,441
39,050	39,900	1,974	1,974	1,974	1,974	1,932	1,870	1,807	1,745	1,682	1,620	1,557	1,495
39,900	40,750	2,016	2,016	2,016	2,016	1,986	1,923	1,861	1,798	1,736	1,673	1,611	1,548
40,750	41,600	2,059	2,059	2,059	2,059	2,040	1,977	1,915	1,852	1,790	1,727	1,665	1,602
41,600	42,450	2,101	2,101	2,101	2,101	2,093	2,031	1,968	1,906	1,843	1,781	1,718	1,656
42,450	43,300	2,144	2,144	2,144	2,144	2,144	2,084	2,022	1,959	1,897	1,834	1,772	1,709
43,300	44,150	2,186	2,186	2,186	2,186	2,186	2,138	2,075	2,013	1,950	1,888	1,825	1,763
44,150	45,000	2,229	2,229	2,229	2,229	2,229	2,191	2,129	2,066	2,004	1,941	1,879	1,816
45,000	45,850	2,271	2,271	2,271	2,271	2,271	2,245	2,182	2,120	2,057	1,995	1,932	1,870
45,850	46,700	2,314	2,314	2,314	2,314	2,314	2,298	2,236	2,173	2,111	2,048	1,986	1,923
46,700	47,550	2,356	2,356	2,356	2,356	2,356	2,352	2,289	2,227	2,164	2,102	2,039	1,977
47,550	48,400	2,399	2,399	2,399	2,399	2,399	2,399	2,343	2,280	2,218	2,155	2,093	2,030
48,400	49,250	2,441	2,441	2,441	2,441	2,441	2,441	2,396	2,334	2,271	2,209	2,146	2,084
49,250	50,100	2,484	2,484	2,484	2,484	2,484	2,484	2,450	2,388	2,325	2,263	2,200	2,138



# Single Persons - Annual Payroll Period

UTAH TABLE 13		SINGLE Persons - ANNUAL Payroll Period (1 pay period per year)											Feb. 2008
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.											
		Withholding Allowances Claimed on Federal Form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5,000	6,700	43	0	0	0	0	0	0	0	0	0	0	0
6,700	8,400	128	3	0	0	0	0	0	0	0	0	0	0
8,400	10,100	213	88	0	0	0	0	0	0	0	0	0	0
10,100	11,800	298	173	48	0	0	0	0	0	0	0	0	0
11,800	13,500	391	266	141	16	0	0	0	0	0	0	0	0
13,500	15,200	498	373	248	123	0	0	0	0	0	0	0	0
15,200	16,900	605	480	355	230	105	0	0	0	0	0	0	0
16,900	18,600	712	587	462	337	212	87	0	0	0	0	0	0
18,600	20,300	819	694	569	444	319	194	69	0	0	0	0	0
20,300	22,000	926	801	676	551	426	301	176	51	0	0	0	0
22,000	23,700	1,034	909	784	659	534	409	284	159	34	0	0	0
23,700	25,400	1,141	1,016	891	766	641	516	391	266	141	16	0	0
25,400	27,100	1,248	1,123	998	873	748	623	498	373	248	123	0	0
27,100	28,800	1,355	1,230	1,105	980	855	730	605	480	355	230	105	0
28,800	30,500	1,462	1,337	1,212	1,087	962	837	712	587	462	337	212	87
30,500	32,200	1,568	1,444	1,319	1,194	1,069	944	819	694	569	444	319	194
32,200	33,900	1,653	1,551	1,426	1,301	1,176	1,051	926	801	676	551	426	301
33,900	35,600	1,738	1,658	1,533	1,408	1,283	1,158	1,033	908	783	658	533	408
35,600	37,300	1,823	1,765	1,640	1,515	1,390	1,265	1,140	1,015	890	765	640	515
37,300	39,000	1,908	1,872	1,747	1,622	1,497	1,372	1,247	1,122	997	872	747	622
39,000	40,700	1,993	1,980	1,855	1,730	1,605	1,480	1,355	1,230	1,105	980	855	730
40,700	42,400	2,078	2,078	1,962	1,837	1,712	1,587	1,462	1,337	1,212	1,087	962	837
42,400	44,100	2,163	2,163	2,069	1,944	1,819	1,694	1,569	1,444	1,319	1,194	1,069	944
44,100	45,800	2,248	2,248	2,176	2,051	1,926	1,801	1,676	1,551	1,426	1,301	1,176	1,051
45,800	47,500	2,333	2,333	2,283	2,158	2,033	1,908	1,783	1,658	1,533	1,408	1,283	1,158
47,500	49,200	2,418	2,418	2,390	2,265	2,140	2,015	1,890	1,765	1,640	1,515	1,390	1,265
49,200	50,900	2,503	2,503	2,497	2,372	2,247	2,122	1,997	1,872	1,747	1,622	1,497	1,372
50,900	52,600	2,588	2,588	2,588	2,479	2,354	2,229	2,104	1,979	1,854	1,729	1,604	1,479
52,600	54,300	2,673	2,673	2,673	2,586	2,461	2,336	2,211	2,086	1,961	1,836	1,711	1,586
54,300	56,000	2,758	2,758	2,758	2,693	2,568	2,443	2,318	2,193	2,068	1,943	1,818	1,693
56,000	57,700	2,843	2,843	2,843	2,801	2,676	2,551	2,426	2,301	2,176	2,051	1,926	1,801
57,700	59,400	2,928	2,928	2,928	2,908	2,783	2,658	2,533	2,408	2,283	2,158	2,033	1,908
59,400	61,100	3,013	3,013	3,013	3,013	2,890	2,765	2,640	2,515	2,390	2,265	2,140	2,015
61,100	62,800	3,098	3,098	3,098	3,098	2,997	2,872	2,747	2,622	2,497	2,372	2,247	2,122
62,800	64,500	3,183	3,183	3,183	3,183	3,104	2,979	2,854	2,729	2,604	2,479	2,354	2,229
64,500	66,200	3,268	3,268	3,268	3,268	3,211	3,086	2,961	2,836	2,711	2,586	2,461	2,336
66,200	67,900	3,353	3,353	3,353	3,353	3,318	3,193	3,068	2,943	2,818	2,693	2,568	2,443
67,900	69,600	3,438	3,438	3,438	3,438	3,425	3,300	3,175	3,050	2,925	2,800	2,675	2,550
69,600	71,300	3,523	3,523	3,523	3,523	3,523	3,407	3,282	3,157	3,032	2,907	2,782	2,657
71,300	73,000	3,608	3,608	3,608	3,608	3,608	3,514	3,389	3,264	3,139	3,014	2,889	2,764
73,000	74,700	3,693	3,693	3,693	3,693	3,693	3,622	3,497	3,372	3,247	3,122	2,997	2,872
74,700	76,400	3,778	3,778	3,778	3,778	3,778	3,729	3,604	3,479	3,354	3,229	3,104	2,979
76,400	78,100	3,863	3,863	3,863	3,863	3,863	3,836	3,711	3,586	3,461	3,336	3,211	3,086
78,100	79,800	3,948	3,948	3,948	3,948	3,948	3,943	3,818	3,693	3,568	3,443	3,318	3,193
79,800	81,500	4,033	4,033	4,033	4,033	4,033	4,033	3,925	3,800	3,675	3,550	3,425	3,300
81,500	83,200	4,118	4,118	4,118	4,118	4,118	4,118	4,032	3,907	3,782	3,657	3,532	3,407
83,200	84,900	4,203	4,203	4,203	4,203	4,203	4,203	4,139	4,014	3,889	3,764	3,639	3,514
84,900	86,600	4,288	4,288	4,288	4,288	4,288	4,288	4,246	4,121	3,996	3,871	3,746	3,621
86,600	88,300	4,373	4,373	4,373	4,373	4,373	4,373	4,353	4,228	4,103	3,978	3,853	3,728
88,300	90,000	4,458	4,458	4,458	4,458	4,458	4,458	4,458	4,335	4,210	4,085	3,960	3,835
90,000	91,700	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,443	4,318	4,193	4,068	3,943
91,700	93,400	4,628	4,628	4,628	4,628	4,628	4,628	4,628	4,550	4,425	4,300	4,175	4,050
93,400	95,100	4,713	4,713	4,713	4,713	4,713	4,713	4,713	4,657	4,532	4,407	4,282	4,157
95,100	96,800	4,798	4,798	4,798	4,798	4,798	4,798	4,798	4,764	4,639	4,514	4,389	4,264
96,800	98,500	4,883	4,883	4,883	4,883	4,883	4,883	4,883	4,871	4,746	4,621	4,496	4,371
98,500	100,200	4,968	4,968	4,968	4,968	4,968	4,968	4,968	4,968	4,853	4,728	4,603	4,478

# Married Persons – Annual Payroll Period

UTAH TABLE 14		MARRIED Persons - ANNUAL Payroll Period (1 pay period per year)											Feb. 2008
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.											
		Withholding Allowances Claimed on Federal Form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5,000	6,700	0	0	0	0	0	0	0	0	0	0	0	0
6,700	8,400	3	0	0	0	0	0	0	0	0	0	0	0
8,400	10,100	88	0	0	0	0	0	0	0	0	0	0	0
10,100	11,800	173	48	0	0	0	0	0	0	0	0	0	0
11,800	13,500	258	133	8	0	0	0	0	0	0	0	0	0
13,500	15,200	343	218	93	0	0	0	0	0	0	0	0	0
15,200	16,900	428	303	178	53	0	0	0	0	0	0	0	0
16,900	18,600	513	388	263	138	13	0	0	0	0	0	0	0
18,600	20,300	616	491	366	241	116	0	0	0	0	0	0	0
20,300	22,000	723	598	473	348	223	98	0	0	0	0	0	0
22,000	23,700	831	706	581	456	331	206	81	0	0	0	0	0
23,700	25,400	938	813	688	563	438	313	188	63	0	0	0	0
25,400	27,100	1,045	920	795	670	545	420	295	170	45	0	0	0
27,100	28,800	1,152	1,027	902	777	652	527	402	277	152	27	0	0
28,800	30,500	1,259	1,134	1,009	884	759	634	509	384	259	134	9	0
30,500	32,200	1,366	1,241	1,116	991	866	741	616	491	366	241	116	0
32,200	33,900	1,473	1,348	1,223	1,098	973	848	723	598	473	348	223	98
33,900	35,600	1,580	1,455	1,330	1,205	1,080	955	830	705	580	455	330	205
35,600	37,300	1,687	1,562	1,437	1,312	1,187	1,062	937	812	687	562	437	312
37,300	39,000	1,794	1,669	1,544	1,419	1,294	1,169	1,044	919	794	669	544	419
39,000	40,700	1,902	1,777	1,652	1,527	1,402	1,277	1,152	1,027	902	777	652	527
40,700	42,400	2,009	1,884	1,759	1,634	1,509	1,384	1,259	1,134	1,009	884	759	634
42,400	44,100	2,116	1,991	1,866	1,741	1,616	1,491	1,366	1,241	1,116	991	866	741
44,100	45,800	2,223	2,098	1,973	1,848	1,723	1,598	1,473	1,348	1,223	1,098	973	848
45,800	47,500	2,330	2,205	2,080	1,955	1,830	1,705	1,580	1,455	1,330	1,205	1,080	955
47,500	49,200	2,418	2,312	2,187	2,062	1,937	1,812	1,687	1,562	1,437	1,312	1,187	1,062
49,200	50,900	2,503	2,419	2,294	2,169	2,044	1,919	1,794	1,669	1,544	1,419	1,294	1,169
50,900	52,600	2,588	2,526	2,401	2,276	2,151	2,026	1,901	1,776	1,651	1,526	1,401	1,276
52,600	54,300	2,673	2,633	2,508	2,383	2,258	2,133	2,008	1,883	1,758	1,633	1,508	1,383
54,300	56,000	2,758	2,740	2,615	2,490	2,365	2,240	2,115	1,990	1,865	1,740	1,615	1,490
56,000	57,700	2,843	2,843	2,723	2,598	2,473	2,348	2,223	2,098	1,973	1,848	1,723	1,598
57,700	59,400	2,928	2,928	2,830	2,705	2,580	2,455	2,330	2,205	2,080	1,955	1,830	1,705
59,400	61,100	3,013	3,013	2,937	2,812	2,687	2,562	2,437	2,312	2,187	2,062	1,937	1,812
61,100	62,800	3,098	3,098	3,044	2,919	2,794	2,669	2,544	2,419	2,294	2,169	2,044	1,919
62,800	64,500	3,183	3,183	3,151	3,026	2,901	2,776	2,651	2,526	2,401	2,276	2,151	2,026
64,500	66,200	3,268	3,268	3,258	3,133	3,008	2,883	2,758	2,633	2,508	2,383	2,258	2,133
66,200	67,900	3,353	3,353	3,353	3,240	3,115	2,990	2,865	2,740	2,615	2,490	2,365	2,240
67,900	69,600	3,438	3,438	3,438	3,347	3,222	3,097	2,972	2,847	2,722	2,597	2,472	2,347
69,600	71,300	3,523	3,523	3,523	3,454	3,329	3,204	3,079	2,954	2,829	2,704	2,579	2,454
71,300	73,000	3,608	3,608	3,608	3,561	3,436	3,311	3,186	3,061	2,936	2,811	2,686	2,561
73,000	74,700	3,693	3,693	3,693	3,669	3,544	3,419	3,294	3,169	3,044	2,919	2,794	2,669
74,700	76,400	3,778	3,778	3,778	3,776	3,651	3,526	3,401	3,276	3,151	3,026	2,901	2,776
76,400	78,100	3,863	3,863	3,863	3,863	3,758	3,633	3,508	3,383	3,258	3,133	3,008	2,883
78,100	79,800	3,948	3,948	3,948	3,948	3,865	3,740	3,615	3,490	3,365	3,240	3,115	2,990
79,800	81,500	4,033	4,033	4,033	4,033	3,972	3,847	3,722	3,597	3,472	3,347	3,222	3,097
81,500	83,200	4,118	4,118	4,118	4,118	4,079	3,954	3,829	3,704	3,579	3,454	3,329	3,204
83,200	84,900	4,203	4,203	4,203	4,203	4,186	4,061	3,936	3,811	3,686	3,561	3,436	3,311
84,900	86,600	4,288	4,288	4,288	4,288	4,288	4,168	4,043	3,918	3,793	3,668	3,543	3,418
86,600	88,300	4,373	4,373	4,373	4,373	4,373	4,275	4,150	4,025	3,900	3,775	3,650	3,525
88,300	90,000	4,458	4,458	4,458	4,458	4,458	4,382	4,257	4,132	4,007	3,882	3,757	3,632
90,000	91,700	4,543	4,543	4,543	4,543	4,543	4,490	4,365	4,240	4,115	3,990	3,865	3,740
91,700	93,400	4,628	4,628	4,628	4,628	4,628	4,597	4,472	4,347	4,222	4,097	3,972	3,847
93,400	95,100	4,713	4,713	4,713	4,713	4,713	4,704	4,579	4,454	4,329	4,204	4,079	3,954
95,100	96,800	4,798	4,798	4,798	4,798	4,798	4,798	4,686	4,561	4,436	4,311	4,186	4,061
96,800	98,500	4,883	4,883	4,883	4,883	4,883	4,883	4,793	4,668	4,543	4,418	4,293	4,168
98,500	100,200	4,968	4,968	4,968	4,968	4,968	4,968	4,900	4,775	4,650	4,525	4,400	4,275

# Single Persons – Daily or Miscellaneous Payroll Period

UTAH TABLE 15		SINGLE Persons - DAILY or MISCELLANEOUS Payroll Period (260 pay periods per year)											Feb. 2008
If UT taxable wages are - at least but less than		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.											
		Withholding Allowances Claimed on Federal Form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	26	0	0	0	0	0	0	0	0	0	0	0	0
26	32	0	0	0	0	0	0	0	0	0	0	0	0
32	39	1	0	0	0	0	0	0	0	0	0	0	0
39	45	1	1	0	0	0	0	0	0	0	0	0	0
45	52	2	1	1	0	0	0	0	0	0	0	0	0
52	58	2	1	1	0	0	0	0	0	0	0	0	0
58	65	2	2	1	1	0	0	0	0	0	0	0	0
65	72	3	2	2	1	1	0	0	0	0	0	0	0
72	78	3	3	2	2	1	1	0	0	0	0	0	0
78	85	4	3	3	2	2	1	1	0	0	0	0	0
85	91	4	3	3	3	2	2	1	1	0	0	0	0
91	98	4	4	3	3	2	2	2	1	1	0	0	0
98	104	5	4	4	3	3	2	2	1	1	0	0	0
104	111	5	5	4	4	3	3	2	2	1	1	0	0
111	117	6	5	5	4	4	3	3	2	2	1	1	0
117	124	6	6	5	5	4	4	3	3	2	2	1	1
124	130	6	6	5	5	5	4	4	3	3	2	2	1
130	137	7	6	6	5	5	4	4	3	3	3	2	2
137	143	7	7	6	6	5	5	4	4	3	3	2	2
143	150	7	7	7	6	6	5	5	4	4	3	3	2
150	157	8	8	7	7	6	6	5	5	4	4	3	3
157	163	8	8	8	7	7	6	6	5	5	4	4	3
163	170	8	8	8	7	7	7	6	6	5	5	4	4
170	176	9	9	8	8	7	7	6	6	5	5	5	4
176	183	9	9	9	8	8	7	7	6	6	5	5	4
183	189	9	9	9	9	8	8	7	7	6	6	5	5
189	196	10	10	10	9	9	8	8	7	7	6	6	5
196	202	10	10	10	10	9	9	8	8	7	7	6	6
202	209	10	10	10	10	9	9	9	8	8	7	7	6
209	215	11	11	11	10	10	9	9	8	8	7	7	7
215	222	11	11	11	11	10	10	9	9	8	8	7	7
222	228	11	11	11	11	11	10	10	9	9	8	8	7
228	235	12	12	12	12	11	11	10	10	9	9	8	8
235	242	12	12	12	12	12	11	11	10	10	9	9	8
242	248	12	12	12	12	12	11	11	10	10	10	9	9
248	255	13	13	13	13	12	12	11	11	10	10	9	9
255	261	13	13	13	13	13	12	12	11	11	10	10	9
261	268	13	13	13	13	13	13	12	12	11	11	10	10
268	274	14	14	14	14	14	13	13	12	12	11	11	10
274	281	14	14	14	14	14	14	13	13	12	12	11	11
281	287	14	14	14	14	14	14	13	13	12	12	12	11
287	294	15	15	15	15	15	14	14	13	13	12	12	11
294	300	15	15	15	15	15	15	14	14	13	13	12	12
300	307	15	15	15	15	15	15	15	14	14	13	13	12
307	313	16	16	16	16	16	16	15	15	14	14	13	13
313	320	16	16	16	16	16	16	16	15	15	14	14	13
320	327	16	16	16	16	16	16	16	15	15	14	14	14
327	333	16	16	16	16	16	16	16	16	15	15	14	14
333	340	17	17	17	17	17	17	17	16	16	15	15	14
340	346	17	17	17	17	17	17	17	17	16	16	15	15
346	353	17	17	17	17	17	17	17	17	17	16	16	15
353	359	18	18	18	18	18	18	18	17	17	17	16	16
359	366	18	18	18	18	18	18	18	18	17	17	16	16
366	372	18	18	18	18	18	18	18	18	18	17	17	16
372	379	19	19	19	19	19	19	19	19	18	18	17	17
379	385	19	19	19	19	19	19	19	19	19	18	18	17

## Married Persons – Daily or Miscellaneous Payroll Period

UTAH TABLE 16		MARRIED Persons - DAILY or MISCELLANEOUS Payroll Period (260 pay periods per year) <span style="float: right;">Feb. 2008</span>													
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. Find number of withholding allowances claimed on Federal W-4. Read across table to where the wages row and withholding allowances column intersect. This is amount to withhold.													
at least		but less than		Withholding Allowances Claimed on Federal Form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11		
\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
19	26	0	0	0	0	0	0	0	0	0	0	0	0		
26	32	0	0	0	0	0	0	0	0	0	0	0	0		
32	39	0	0	0	0	0	0	0	0	0	0	0	0		
39	45	1	0	0	0	0	0	0	0	0	0	0	0		
45	52	1	1	0	0	0	0	0	0	0	0	0	0		
52	58	1	1	0	0	0	0	0	0	0	0	0	0		
58	65	2	1	1	0	0	0	0	0	0	0	0	0		
65	72	2	1	1	1	0	0	0	0	0	0	0	0		
72	78	2	2	1	1	0	0	0	0	0	0	0	0		
78	85	3	2	2	1	1	0	0	0	0	0	0	0		
85	91	3	3	2	2	1	1	0	0	0	0	0	0		
91	98	4	3	3	2	2	1	1	0	0	0	0	0		
98	104	4	4	3	3	2	2	1	1	0	0	0	0		
104	111	4	4	3	3	3	2	2	1	1	0	0	0		
111	117	5	4	4	3	3	2	2	1	1	1	0	0		
117	124	5	5	4	4	3	3	2	2	1	1	0	0		
124	130	6	5	5	4	4	3	3	2	2	1	1	0		
130	137	6	6	5	5	4	4	3	3	2	2	1	1		
137	143	6	6	6	5	5	4	4	3	3	2	2	1		
143	150	7	6	6	5	5	4	4	4	3	3	2	2		
150	157	7	7	6	6	5	5	4	4	3	3	3	2		
157	163	8	7	7	6	6	5	5	4	4	3	3	2		
163	170	8	8	7	7	6	6	5	5	4	4	3	3		
170	176	9	8	8	7	7	6	6	5	5	4	4	3		
176	183	9	8	8	8	7	7	6	6	5	5	4	4		
183	189	9	9	8	8	7	7	6	6	6	5	5	4		
189	196	10	9	9	8	8	7	7	6	6	5	5	4		
196	202	10	10	9	9	8	8	7	7	6	6	5	5		
202	209	10	10	10	9	9	8	8	7	7	6	6	5		
209	215	11	11	10	10	9	9	8	8	7	7	6	6		
215	222	11	11	10	10	10	9	9	8	8	7	7	6		
222	228	11	11	11	10	10	9	9	8	8	8	7	7		
228	235	12	12	11	11	10	10	9	9	8	8	7	7		
235	242	12	12	12	11	11	10	10	9	9	8	8	7		
242	248	12	12	12	12	11	11	10	10	9	9	8	8		
248	255	13	13	13	12	12	11	11	10	10	9	9	8		
255	261	13	13	13	12	12	12	11	11	10	10	9	9		
261	268	13	13	13	13	12	12	11	11	10	10	10	9		
268	274	14	14	14	13	13	12	12	11	11	10	10	9		
274	281	14	14	14	14	13	13	12	12	11	11	10	10		
281	287	14	14	14	14	14	13	13	12	12	11	11	10		
287	294	15	15	15	15	14	14	13	13	12	12	11	11		
294	300	15	15	15	15	14	14	13	13	13	12	12	11		
300	307	15	15	15	15	15	14	14	13	13	12	12	11		
307	313	16	16	16	16	15	15	14	14	13	13	12	12		
313	320	16	16	16	16	16	15	15	14	14	13	13	12		
320	327	16	16	16	16	16	16	15	15	14	14	13	13		
327	333	16	16	16	16	16	16	16	15	15	14	14	13		
333	340	17	17	17	17	17	16	16	15	15	15	14	14		
340	346	17	17	17	17	17	17	16	16	15	15	14	14		
346	353	17	17	17	17	17	17	17	16	16	15	15	14		
353	359	18	18	18	18	18	18	17	17	16	16	15	15		
359	366	18	18	18	18	18	18	18	17	17	16	16	15		
366	372	18	18	18	18	18	18	18	18	17	17	16	16		
372	379	19	19	19	19	19	19	18	18	17	17	17	16		
379	385	19	19	19	19	19	19	19	18	18	17	17	16		