

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**FORMULA FOR COMPUTING SOUTH CAROLINA
2018 WITHHOLDING TAX**

WH-1603F
(Rev. 8/31/17)
3478

- I. Deduct from gross wages:
- A. Personal Exemption
- (1) \$0.00 if zero exemptions claimed
- (2) \$2,440.00 per personal exemption claimed

AND

- B. Standard Deduction
- (1) \$0.00 if zero exemptions claimed
- (2) 10% of gross wages up to \$3,150.00 if claiming 1 or more exemptions

II. Balance is taxable income. Use either of the below listed computation tables to figure the tax.

EXAMPLE:

Annualize salary: \$550 per week, 3 exemptions

\$ 550.00 per week

X 52 weeks

28,600.00 gross wages

- 7,320.00 personal exemptions (3 exemptions X \$2,440)

- 2,860.00 standard deduction (lesser of \$3,150 or gross wages X 10%)

\$18,420.00 taxable income

SUBTRACTION METHOD:

At least:	But less than:	Tax withheld:
\$0	\$2,290	1.4%
\$2,290	\$4,580	3% minus \$36.64
\$4,580	\$6,870	4% minus \$82.44
\$6,870	\$9,160	5% minus \$151.14
\$9,160	\$11,450	6% minus \$242.74
\$11,450 and above		7% minus \$357.24

Example using Subtraction Method:

\$18,420.00

X 0.07

\$1,289.40

- \$357.24

Total to be Withheld: \$932.16

ADDITION METHOD:

At least:	But less than:	Tax withheld:
\$0	\$2,290	1.4%
\$2,290	\$4,580	3% X excess over \$2,290 + \$32.06
\$4,580	\$6,870	4% X excess over \$4,580 + \$100.76
\$6,870	\$9,160	5% X excess over \$6,870 + \$192.36
\$9,160	\$11,450	6% X excess over \$9,160 + \$306.86
\$11,450 and above		7% X excess over \$11,450 + \$444.26

Example using Addition Method:

\$18,420.00

- \$11,450.00

\$6,970.00

X 0.07

\$487.90

+ \$444.26

Total to be Withheld: \$932.16

\$932.16 DIVIDED BY 52 WEEKS = \$17.93 STATE TAX PER WEEK

CONSTANTS FOR DETERMINING SOUTH CAROLINA INCOME TAX WITHHOLDING

PROGRAM:

		YEARLY	MONTHLY	SEMI-MONTHLY	BI-WEEKLY	WEEKLY
Allowance per Exemption	(A)	\$2,440	\$203.33	\$101.67	\$93.85	\$46.92
Maximum Standard Deduction - No Exemption	(B)	\$0	\$0	\$0	\$0	\$0
Maximum Standard Deduction - One or More Exemptions	(C)	\$3,150	\$262.50	\$131.25	\$121.15	\$60.58
Maximum Tax - 1st Bracket	(D)	\$32.06	\$2.67	\$1.34	\$1.23	\$0.62
Maximum Tax - 1st and 2nd Bracket	(E)	\$100.76	\$8.40	\$4.20	\$3.88	\$1.94
Maximum Tax - 1st, 2nd, and 3rd Bracket	(F)	\$192.36	\$16.03	\$8.02	\$7.40	\$3.70
Maximum Tax - 1st, 2nd, 3rd, and 4th Bracket	(G)	\$306.86	\$25.57	\$12.79	\$11.80	\$5.90
Maximum Tax - 1st, 2nd, 3rd, 4th, and 5th Bracket	(H)	\$444.26	\$37.02	\$18.51	\$17.09	\$8.54
Maximum Income Taxable in Each of First Five Brackets	(I)	\$2,290	\$190.83	\$95.42	\$88.08	\$44.04