



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

**WH-1603F**  
(Rev. 7/28/16)  
3478

- I. Deduct from gross wages:
- A. Personal Exemption
- (1) \$0.00 if zero exemptions claimed
- (2) \$2,370.00 per personal exemption claimed

**AND**

- B. Standard Deduction
- (1) \$0.00 if zero exemptions claimed
- (2) 10% of gross wages up to \$2,860.00 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  
- 7,110.00 personal exemptions (3 exemptions X \$2,370)  
- 2,860.00 standard deduction (lesser of \$2,860 or \$28,600 X 10%)  
**\$18,630.00 taxable income**

**SUBTRACTION METHOD:**

At least:	Not more than:	Tax withheld:
\$0	\$2,140	1.7%
\$2,140	\$4,280	3% minus \$27.82
\$4,280	\$6,420	4% minus \$70.62
\$6,420	\$8,560	5% minus \$134.82
\$8,560	\$10,700	6% minus \$220.42
\$10,700 and above		7% minus \$327.42

**Example using Subtraction Method:**

\$18,630.00  
X 0.07  
\$1,304.10  
- \$327.42  
**Total to be Withheld: \$976.68**

**ADDITION METHOD:**

At least:	Not more than:	Tax withheld:
\$0	\$2,140	1.7%
\$2,140	\$4,280	3% X excess over \$2,140 + \$36.38
\$4,280	\$6,420	4% X excess over \$4,280 + \$100.58
\$6,420	\$8,560	5% X excess over \$6,420 + \$186.18
\$8,560	\$10,700	6% X excess over \$8,560 + \$293.18
\$10,700 and above		7% X excess over \$10,700 + \$421.58

**Example using Addition Method:**

\$18,630.00  
- \$10,700.00  
\$7,930.00  
X 0.07  
\$555.10  
+ \$421.58  
**Total to be Withheld: \$976.68**

**\$976.68 DIVIDED BY 52 WEEKS = \$18.78 STATE TAX PER WEEK**

**CONSTANTS FOR DETERMINING SOUTH CAROLINA INCOME TAX WITHHOLDING**

**PROGRAM:**

		YEARLY	MONTHLY	SEMI-MONTHLY	BI-WEEKLY	WEEKLY
Allowance per Exemption	(A)	\$2,370	\$197.50	\$98.75	\$91.15	\$45.58
Maximum Standard Deduction - No Exemption	(B)	\$0	\$0	\$0	\$0	\$0
Maximum Standard Deduction - One or More Exemptions	(C)	\$2,860	\$238.33	\$119.17	\$110.00	\$55.00
Maximum Tax - 1st Bracket	(D)	\$36.38	\$3.03	\$1.52	\$1.40	\$0.70
Maximum Tax - 1st and 2nd Bracket	(E)	\$100.58	\$8.38	\$4.19	\$3.87	\$1.93
Maximum Tax - 1st, 2nd, and 3rd Bracket	(F)	\$186.18	\$15.52	\$7.76	\$7.16	\$3.58
Maximum Tax - 1st, 2nd, 3rd, and 4th Bracket	(G)	\$293.18	\$24.43	\$12.22	\$11.28	\$5.64
Maximum Tax - 1st, 2nd, 3rd, 4th, and 5th Bracket	(H)	\$421.58	\$35.13	\$17.57	\$16.21	\$8.11
Maximum Income Taxable in Each of First Five Brackets	(I)	\$2,140	\$178.33	\$89.17	\$82.31	\$41.15