



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**FORMULA FOR COMPUTING SOUTH CAROLINA
2019 WITHHOLDING TAX**

WH-1603F
(Rev. 12/12/18)
3478

- I. Deduct from gross wages:
- A. Personal Exemption
- (1) \$0.00 if zero exemptions claimed
 - (2) \$2,510.00 per personal exemption claimed

AND

- B. Standard Deduction
- (1) \$0.00 if zero exemptions claimed
 - (2) 10% of gross wages up to \$3,470.00 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
- 7,530.00 personal exemptions (3 exemptions X \$2,510)
- 2,860.00 standard deduction (lesser of \$3,470 or gross wages X 10%)
\$18,210.00 taxable income

SUBTRACTION METHOD:

At least:	But less than:	Tax withheld:
\$0	\$2,450	1.1%
\$2,450	\$4,900	3% minus \$46.55
\$4,900	\$7,350	4% minus \$95.55
\$7,350	\$9,800	5% minus \$169.05
\$9,800	\$12,250	6% minus \$267.05
\$12,250 and above		7% minus \$389.55

Example using Subtraction Method:

\$18,210.00
X 0.07
\$1,274.70
- \$389.55
Total to be Withheld: \$885.15

ADDITION METHOD:

At least:	But less than:	Tax withheld:
\$0	\$2,450	1.1%
\$2,450	\$4,900	3% X excess over \$2,450 + \$26.95
\$4,900	\$7,350	4% X excess over \$4,900 + \$100.45
\$7,350	\$9,800	5% X excess over \$7,350 + \$198.45
\$9,800	\$12,250	6% X excess over \$9,800 + \$320.95
\$12,250 and above		7% X excess over \$12,250 + \$467.95

Example using Addition Method:

\$18,210.00
- \$12,250.00
\$5,960.00
X 0.07
\$417.20
+ \$467.95
Total to be Withheld: \$885.15

\$885.15 DIVIDED BY 52 WEEKS = \$17.02 STATE TAX PER WEEK

CONSTANTS FOR DETERMINING SOUTH CAROLINA INCOME TAX WITHHOLDING

PROGRAM:

		YEARLY	MONTHLY	SEMI-MONTHLY	BI-WEEKLY	WEEKLY
Allowance per Exemption (A)		\$2,510	\$209.17	\$104.58	\$96.54	\$48.27
Maximum Standard Deduction - No Exemption (B)		\$0	\$0	\$0	\$0	\$0
Maximum Standard Deduction - One or More Exemptions (C)		\$3,470	\$289.17	\$144.58	\$133.46	\$66.73
Maximum Tax - 1st Bracket (D)		\$26.95	\$2.25	\$1.12	\$1.04	\$0.52
Maximum Tax - 1st and 2nd Bracket (E)		\$100.45	\$8.37	\$4.19	\$3.86	\$1.93
Maximum Tax - 1st, 2nd, and 3rd Bracket (F)		\$198.45	\$16.54	\$8.27	\$7.63	\$3.82
Maximum Tax - 1st, 2nd, 3rd, and 4th Bracket (G)		\$320.95	\$26.75	\$13.37	\$12.34	\$6.17
Maximum Tax - 1st, 2nd, 3rd, 4th, and 5th Bracket (H)		\$467.95	\$39.00	\$19.50	\$18.00	\$9.00
Maximum Income Taxable in Each of First Five Brackets (I)		\$2,450	\$204.17	\$102.08	\$94.23	\$47.12