



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**FORMULA FOR COMPUTING SOUTH CAROLINA
2020 WITHHOLDING TAX**

- I. Deduct from gross wages:
- A. Personal Allowance
- (1) \$0.00 if zero allowances claimed
 - (2) \$2,590.00 per personal allowance claimed

AND

- B. Standard Deduction
- (1) \$0.00 if zero allowances claimed
 - (2) 10% of gross wages up to \$3,820 if claiming 1 or more allowances

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

EXAMPLE:

Annualize salary: \$750 per week, 3 allowances
\$ 750.00 per week
X 52 weeks
39,000.00 gross wages
- 7,770.00 personal allowances (3 allowances X \$2,590)
- 3,820.00 standard deduction (minimum of \$3,820 or \$39,000 X 10%)
\$27,410.00 taxable income

SUBTRACTION METHOD:

At least:	But less than:	Tax withheld:
\$0	\$2,620	0.8%
\$2,620	\$5,240	3% minus \$57.64
\$5,240	\$7,860	4% minus \$110.04
\$7,860	\$10,490	5% minus \$188.64
\$10,490	\$13,110	6% minus \$293.54
\$13,110	and above	7% minus \$424.64

Example using Subtraction Method:

\$27,410.00
X 0.07
\$1,918.70
- \$424.64
Total to be Withheld: \$1,494.06

ADDITION METHOD:

At least:	But less than:	Tax withheld:
\$0	\$2,620	0.8%
\$2,620	\$5,240	3% X excess over \$2,620 + \$20.96
\$5,240	\$7,860	4% X excess over \$5,240 + \$99.56
\$7,860	\$10,490	5% X excess over \$7,860 + \$204.36
\$10,490	\$13,110	6% X excess over \$10,490 + \$335.86
\$13,110	and above	7% X excess over \$13,110 + \$493.06

Example using Addition Method:

\$27,410.00
- \$13,110.00
\$14,300.00
X 0.07
\$1,001.00
+ \$493.06
Total to be Withheld: \$1,494.06

\$1,494.06 DIVIDED BY 52 WEEKS = \$28.73 STATE TAX PER WEEK

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

		YEARLY	MONTHLY	SEMI-MONTHLY	BI-WEEKLY	WEEKLY
Amount per Allowance	(A)	\$2,590	\$215.83	\$107.92	\$99.62	\$49.81
Maximum Standard Deduction - No Allowance	(B)	\$0	\$0	\$0	\$0	\$0
Maximum Standard Deduction - One or More Allowances	(C)	\$3,820	\$318.33	\$159.17	\$146.92	\$73.46
Maximum Tax - 1st Bracket	(D)	\$20.96	\$1.75	\$0.87	\$0.81	\$0.40
Maximum Tax - 1st and 2nd Bracket	(E)	\$99.56	\$8.30	\$4.15	\$3.83	\$1.91
Maximum Tax - 1st, 2nd, and 3rd Bracket	(F)	\$204.36	\$17.03	\$8.52	\$7.86	\$3.93
Maximum Tax - 1st, 2nd, 3rd, and 4th Bracket	(G)	\$335.86	\$27.99	\$13.99	\$12.92	\$6.46
Maximum Tax - 1st, 2nd, 3rd, 4th, and 5th Bracket	(H)	\$493.06	\$41.09	\$20.54	\$18.96	\$9.48
Maximum Income Taxable in Each of First Five Brackets	(I)	\$2,620	\$218.33	\$109.17	\$100.77	\$50.38