STATE OF SOUTH CAROLINA

DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210

P.O. Box 12265, Columbia, South Carolina 29211

SC INFORMATION LETTER #16-15

SUBJECT: South Carolina Withholding Tax Tables – Annual Updates
                (Income Tax)

DATE: November 18, 2016

REFERENCE: S.C. Code Ann. Section 12-8-520 (2014)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014)
                S.C. Code Ann. Section 1-23-10(4) (2005)
                SC Revenue Procedure #09-3

SCOPE: An Information Letter is a written statement issued to the public to
                announce general information useful in complying with the laws
                administered by the Department. An Information Letter has no
                precedential value.

This information letter is being issued to remind employers, withholding agents, and individual taxpayers that South Carolina's Withholding Tax tables will be updated on an annual basis beginning January 1, 2017.

Each August, the Department will publish Withholding Tax tables that will be effective the following January. Annual Withholding Tax tables can be found on the Department's website at dor.sc.gov/withholding.

Code Section 12-8-520 provides that an employer paying wages to an employee must withhold income tax for that employee if at the time of payment the wages are expected to equal $1,000 or more during the year, subject to certain exceptions, using the Withholding Tax tables and rules promulgated by the Department. Attached are the 2017 Withholding Tax tables and formula for computing the South Carolina Withholding Tax.

Until the 2017 update, South Carolina's Withholding Tax tables had not been updated in 25 years. Federal Withholding Tax tables are updated on an annual basis. The practical effect of South Carolina's new annual updating procedure is to reduce over-withholding. This will result in more money left in taxpayers' paychecks throughout the year and slightly smaller South Carolina Individual Income tax refunds.

Businesses who file their own Withholding Tax returns as well as tax preparers and payroll providers will need to update their Withholding Tax tables. In another effort to combat income tax refund fraud, the Legislature approved the Department's request to change the 4th Quarter Withholding deadline. Fourth Quarter Withholding Tax returns and employer W-2s are now due to the Department by January 31, 2017.

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

WITHHOLDING TAX TABLES

NOTE: 2017 Withholding Tables (DIFFERENT from 2016 Tables)

2017 DAILY

Number of Exemptions

at least	but less than	0	1	2	3	4	5	6	7	8	9	10
$0	$20	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
20	24	1	1	1	0	0	0	0	0	0	0	0
24	28	1	1	1	0	0	0	0	0	0	0	0
28	32	1	1	1	1	1	0	0	0	0	0	0
32	36	2	1	1	1	1	0	0	0	0	0	0
36	40	2	2	1	1	1	1	0	0	0	0	0
40	44	2	2	1	1	1	1	0	0	0	0	0
44	48	2	2	2	1	1	1	1	0	0	0	0
48	52	3	2	2	2	1	1	1	0	0	0	0
52	56	3	3	2	2	2	1	1	1	0	0	0
56	60	3	3	2	2	2	1	1	1	0	0	0
60	64	4	3	3	2	2	2	1	1	1	0	0
64	68	4	3	3	2	2	2	1	1	1	0	0
68	72	4	4	3	3	2	2	2	1	1	1	0
72	76	4	4	3	3	3	2	2	1	1	1	0
76	80	5	4	4	3	3	2	2	2	1	1	1
80	84	5	4	4	3	3	3	2	2	1	1	1
84	88	5	5	4	4	3	3	2	2	2	1	1
88	92	6	5	4	4	3	3	3	2	2	1	1
92	96	6	5	5	4	4	3	3	2	2	2	1
96	100	6	5	5	4	4	3	3	3	2	2	1
100	104	6	6	5	5	4	4	3	3	2	2	2
104	108	7	6	5	5	4	4	4	3	3	2	2
108	112	7	6	6	5	5	4	4	3	3	2	2
112	116	7	7	6	5	5	4	4	4	3	3	2
116	120	8	7	6	6	5	5	4	4	3	3	2
120	124	8	7	7	6	5	5	5	4	4	3	3
124	128	8	7	7	6	6	5	5	4	4	3	3
128	132	8	8	7	7	6	6	5	5	4	4	3
132	136	9	8	8	7	6	6	5	5	4	4	3
136	140	9	8	8	7	7	6	6	5	5	4	4
140	144	9	9	8	8	7	7	6	5	5	4	4
144	148	10	9	8	8	7	7	6	6	5	5	4
148	152	10	9	9	8	8	7	6	6	5	5	4
152	156	10	10	9	8	8	7	7	6	6	5	5
156	160	10	10	9	9	8	7	7	6	6	5	5
160	164	11	10	9	9	8	8	7	7	6	6	5
164	168	11	10	10	9	9	8	7	7	6	6	5
168	172	11	11	10	9	9	8	8	7	7	6	6
172	176	12	11	10	10	9	8	8	7	7	6	6
176	180	12	11	11	10	9	9	8	8	7	7	6
180	184	12	12	11	10	10	9	8	8	7	7	6
184	188	12	12	11	11	10	9	9	8	8	7	7
188	192	13	12	11	11	10	9	9	8	8	7	7

at least	but less than	0	1	2	3	4	5	6	7	8	9	10
192	196	13	11	11	10	9	9	8	8	7	6	6
196	200	13	12	11	10	10	9	9	8	7	7	6
200	204	13	12	11	11	10	9	9	8	8	7	6
204	208	14	12	12	11	10	10	9	8	8	7	7
208	212	14	13	12	11	11	10	9	9	8	7	7
212	216	14	13	12	12	11	10	10	9	8	8	7
216	220	15	13	13	12	11	11	10	9	9	8	7
220	224	15	13	13	12	12	11	10	10	9	8	8
224	228	15	14	13	13	12	11	11	10	9	9	8
228	232	15	14	14	13	12	11	11	10	9	9	8
232	236	16	14	14	13	13	12	11	11	10	9	9
236	240	16	15	14	14	13	12	12	11	10	9	9
240	244	16	15	14	14	13	13	12	11	10	10	9
244	248	16	15	15	14	14	13	12	11	11	10	10
248	252	17	16	15	15	14	13	13	12	11	10	10
252	256	17	16	15	15	14	14	13	12	11	11	10
256	260	17	16	16	15	14	14	13	12	12	11	10
260	264	18	16	16	15	15	14	14	13	12	11	11
264	268	18	17	16	16	15	15	14	13	12	11	11
268	272	18	17	17	16	15	15	14	13	13	12	11
272	276	18	17	17	16	16	15	14	14	13	12	11
276	280	19	18	17	17	16	15	15	14	13	12	12
280	284	19	18	18	17	16	16	15	14	13	13	12
284	288	19	18	18	17	17	16	15	14	14	13	12
288	292	19	18	18	17	17	16	15	15	14	13	12
292	296	20	19	18	18	17	16	16	15	14	13	13
296	300	20	19	19	18	17	17	16	15	15	14	13
300	304	20	19	19	18	18	17	16	16	15	14	14
304	308	20	20	19	18	18	17	17	16	15	14	14
308	312	21	20	19	19	18	18	17	16	16	15	14
312	316	21	20	20	19	18	18	17	16	16	15	14
316	320	21	20	20	19	19	18	17	17	16	15	15
320	324	22	21	20	19	19	18	18	17	16	16	15
324	328	22	21	20	20	19	18	18	17	16	16	15
328	332	22	21	21	20	19	19	18	17	17	16	15
332	336	22	21	21	20	20	19	18	18	17	16	16
336	340	23	22	21	20	20	19	19	18	17	16	16
340	344	23	22	21	21	20	19	19	18	17	17	16
344	348	23	22	22	21	20	20	19	18	18	17	16
348	352	23	22	22	21	21	20	19	19	18	17	17
352	356	24	23	22	21	21	20	20	19	18	18	17
356	360	24	23	22	22	21	21	20	19	19	18	17
360	364	24	23	23	22	21	21	20	20	19	18	18
364	over	25	23	23	22	21	21	20	20	19	18	17

Amount shown on line above plus seven percent (7%) of excess over $364.

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

WITHHOLDING TAX TABLES

NOTE: 2017 Withholding Tables (DIFFERENT from 2016 Tables)

2017 WEEKLY
Number of Exemptions

at least	but less than	0	1	2	3	4	5	6	7	8	9	10
$0	$30	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	40	1	0	0	0	0	0	0	0	0	0	0
40	50	1	0	0	0	0	0	0	0	0	0	0
50	60	2	1	0	0	0	0	0	0	0	0	0
60	70	2	1	0	0	0	0	0	0	0	0	0
70	80	2	1	0	0	0	0	0	0	0	0	0
80	90	3	1	0	0	0	0	0	0	0	0	0
90	100	3	1	1	0	0	0	0	0	0	0	0
100	110	3	1	1	0	0	0	0	0	0	0	0
110	120	4	2	1	0	0	0	0	0	0	0	0
120	130	4	2	1	0	0	0	0	0	0	0	0
130	140	4	2	1	0	0	0	0	0	0	0	0
140	150	5	2	1	0	0	0	0	0	0	0	0
150	160	5	3	2	0	0	0	0	0	0	0	0
160	170	6	3	2	0	0	0	0	0	0	0	0
170	180	6	3	2	0	0	0	0	0	0	0	0
180	190	7	4	2	0	0	0	0	0	0	0	0
190	200	7	4	3	1	0	0	0	0	0	0	0
200	210	8	4	3	1	0	0	0	0	0	0	0
210	220	9	5	3	1	0	0	0	0	0	0	0
220	230	9	5	4	1	1	0	0	0	0	0	0
230	240	10	6	4	2	1	0	0	0	0	0	0
240	250	11	6	4	2	1	0	0	0	0	0	0
250	260	11	7	5	2	1	0	0	0	0	0	0
260	270	12	7	5	3	2	0	0	0	0	0	0
270	280	13	8	6	3	2	1	0	0	0	0	0
280	290	13	8	6	4	2	1	0	0	0	0	0
290	300	14	9	7	4	3	1	0	0	0	0	0
300	310	15	10	7	5	3	1	0	0	0	0	0
310	320	16	10	8	5	4	2	1	0	0	0	0
320	330	16	11	8	6	4	2	1	0	0	0	0
330	340	17	11	9	6	5	2	1	0	0	0	0
340	350	18	12	10	7	5	3	2	0	0	0	0
350	360	18	13	10	7	6	3	2	1	0	0	0
360	370	19	13	11	8	6	4	2	1	0	0	0
370	380	20	14	11	8	7	4	3	1	0	0	0
380	390	20	15	12	9	7	4	3	1	0	0	0
390	400	21	16	13	10	8	5	3	1	0	0	0
400	420	22	17	14	10	8	5	4	2	1	0	0
420	440	24	18	15	12	9	6	4	2	1	0	0

at least	but less than	0	1	2	3	4	5	6	7	8	9	10
440	460	26	19	16	13	10	7	4	3	1	0	0
460	480	27	21	17	14	11	8	5	3	2	1	0
480	500	29	22	19	16	12	9	6	4	2	1	0
500	520	30	23	20	17	14	10	7	5	3	1	1
520	540	31	24	21	18	15	12	8	6	4	2	1
540	560	33	26	22	19	16	13	10	7	4	3	1
560	580	34	27	24	21	17	14	11	8	5	3	2
580	600	36	28	25	22	19	16	13	9	6	4	2
600	620	37	30	27	23	20	17	14	11	8	5	3
620	640	38	31	28	25	22	19	15	12	9	6	4
640	660	40	33	29	26	23	20	17	14	10	7	5
660	680	41	34	31	28	24	21	18	15	12	9	6
680	700	43	35	32	29	26	23	20	16	13	10	7
700	720	44	37	34	30	27	24	21	18	15	11	8
720	740	45	38	35	32	29	26	22	19	16	13	10
740	760	47	40	36	33	30	27	24	21	17	14	11
760	780	48	41	38	35	31	28	25	22	19	16	12
780	800	50	42	39	36	33	30	27	23	20	17	14
800	820	51	44	41	37	34	31	28	25	22	18	15
820	840	52	45	42	39	36	33	29	26	23	20	17
840	860	54	47	43	40	37	34	31	28	24	21	18
860	880	55	48	45	42	38	35	32	29	26	23	19
880	900	57	49	46	43	40	37	34	30	27	24	21
900	920	58	51	48	44	41	38	35	32	29	25	22
920	940	59	52	49	46	43	40	36	33	30	27	24
940	960	61	54	50	47	44	41	38	35	31	28	25
960	980	62	55	52	49	45	42	39	36	33	30	26
980	1000	64	56	53	50	47	44	41	37	34	31	28
1000	1020	65	58	55	51	48	45	42	39	36	32	29
1020	1040	66	59	56	53	50	47	43	40	37	34	31
1040	1060	68	61	57	54	51	48	45	42	38	35	32
1060	1080	69	62	59	56	52	49	46	43	40	37	33
1080	1100	71	63	60	57	54	51	48	44	41	38	35
1100	1120	72	65	62	58	55	52	49	46	43	39	36
1120	1140	73	66	63	60	57	54	50	47	44	41	38
1140	1160	75	68	64	61	58	55	52	49	45	42	39
1160	1180	76	69	66	63	59	56	53	50	47	44	40
1180	1200	78	70	67	64	61	58	55	51	48	45	42
1200	1220	79	72	69	65	62	59	56	53	50	46	43
1220	over	Amount shown on line above plus seven percent (7%) of excess over $1,220.										

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

WITHHOLDING TAX TABLES

NOTE: 2017 Withholding Tables (DIFFERENT from 2016 Tables)

2017 BI-WEEKLY

Number of Exemptions

at least	but less than	0	1	2	3	4	5	6	7	8	9	10
$0	$25	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	55	1	0	0	0	0	0	0	0	0	0	0
55	65	2	0	0	0	0	0	0	0	0	0	0
65	75	2	0	0	0	0	0	0	0	0	0	0
75	85	2	0	0	0	0	0	0	0	0	0	0
85	95	2	0	0	0	0	0	0	0	0	0	0
95	105	2	0	0	0	0	0	0	0	0	0	0
105	115	3	1	0	0	0	0	0	0	0	0	0
115	125	3	1	0	0	0	0	0	0	0	0	0
125	135	3	1	0	0	0	0	0	0	0	0	0
135	145	4	1	0	0	0	0	0	0	0	0	0
145	155	4	1	0	0	0	0	0	0	0	0	0
155	165	4	2	0	0	0	0	0	0	0	0	0
165	175	5	2	0	0	0	0	0	0	0	0	0
175	185	5	2	0	0	0	0	0	0	0	0	0
185	195	5	2	0	0	0	0	0	0	0	0	0
195	210	6	2	0	0	0	0	0	0	0	0	0
210	230	6	3	0	0	0	0	0	0	0	0	0
230	250	7	3	1	0	0	0	0	0	0	0	0
250	270	8	4	1	0	0	0	0	0	0	0	0
270	290	9	4	2	0	0	0	0	0	0	0	0
290	310	10	5	2	0	0	0	0	0	0	0	0
310	330	11	6	3	1	0	0	0	0	0	0	0
330	350	12	6	3	1	0	0	0	0	0	0	0
350	370	14	7	4	1	0	0	0	0	0	0	0
370	390	15	8	5	2	0	0	0	0	0	0	0
390	410	16	9	5	2	0	0	0	0	0	0	0
410	430	17	10	6	3	1	0	0	0	0	0	0
430	450	19	11	7	4	1	0	0	0	0	0	0
450	470	20	11	7	4	1	0	0	0	0	0	0
470	490	22	12	8	5	2	0	0	0	0	0	0
490	510	23	14	9	6	2	0	0	0	0	0	0
510	530	24	15	10	6	3	1	0	0	0	0	0
530	550	26	16	10	6	3	1	0	0	0	0	0
550	570	27	17	11	7	4	1	0	0	0	0	0
570	590	29	18	12	8	4	1	0	0	0	0	0
590	620	30	20	14	9	5	2	0	0	0	0	0
620	660	33	22	16	10	6	2	1	0	0	0	0
660	700	36	24	18	12	8	3	1	0	0	0	0
700	740	38	27	21	14	9	5	2	1	0	0	0
740	780	41	29	23	17	11	7	4	1	0	0	0
780	820	44	32	26	19	13	9	5	2	0	0	0
820	860	47	34	28	22	16	10	6	3	1	0	0
860	900	50	37	31	24	18	12	8	4	2	0	0
900	940	52	39	33	27	20	14	9	5	2	1	0
940	980	55	42	36	29	23	17	11	7	3	1	0

at least	less than	0	1	2	3	4	5	6	7	8	9	10
980	1020	58	45	38	32	25	19	13	8	5	2	0
1020	1060	61	47	41	34	28	22	15	10	6	3	1
1060	1100	64	50	43	37	30	24	18	12	7	4	2
1100	1140	66	52	46	39	33	27	20	14	9	5	2
1140	1180	69	55	49	42	36	30	23	17	11	7	4
1180	1220	72	58	51	45	39	32	26	20	14	9	5
1220	1260	75	61	54	48	41	35	29	22	16	11	7
1260	1300	78	63	57	51	44	38	32	25	19	13	8
1300	1340	80	66	60	53	47	41	34	28	22	15	10
1340	1380	83	69	63	56	50	44	37	31	24	18	12
1380	1420	86	72	65	59	53	46	40	34	27	21	15
1420	1460	89	75	68	62	55	49	43	36	30	24	17
1460	1500	92	77	71	65	58	52	46	39	33	26	20
1500	1540	94	80	74	67	61	55	48	42	36	29	23
1540	1580	97	83	77	70	64	58	51	45	38	32	26
1580	1620	100	86	79	73	67	60	54	48	41	35	28
1620	1660	103	89	82	76	69	63	57	50	44	38	31
1660	1700	106	91	85	79	72	66	60	53	47	40	34
1700	1740	108	94	88	81	75	69	62	56	50	43	37
1740	1780	111	97	91	84	78	72	65	59	52	46	40
1780	1820	114	100	93	87	81	74	68	62	55	49	42
1820	1860	117	103	96	90	83	77	71	64	58	52	45
1860	1900	120	105	99	93	86	80	74	67	61	54	48
1900	1940	122	108	102	95	89	83	76	70	64	57	51
1940	1980	125	111	105	98	92	86	79	73	66	60	54
1980	2020	128	114	107	101	95	88	82	76	69	63	56
2020	2060	131	117	110	104	97	91	85	78	72	66	59
2060	2100	134	119	113	107	100	94	88	81	75	68	62
2100	2140	136	122	116	109	103	97	90	84	78	71	65
2140	2180	139	125	119	112	106	100	93	87	80	74	68
2180	2220	142	128	121	115	109	102	96	90	83	77	70
2220	2260	145	131	124	118	111	105	99	92	86	80	73
2260	2300	148	133	127	121	114	108	102	95	89	82	76
2300	2340	150	136	130	123	117	111	104	98	92	85	79
2340	2380	153	139	133	126	120	114	107	101	94	88	82
2380	2420	156	142	135	129	123	116	110	104	97	91	84
2420	2460	159	145	138	132	125	119	113	106	100	94	87
2460	2500	162	147	141	135	128	122	116	109	103	96	90
2500	2540	164	150	144	137	131	125	118	112	106	99	93
2540	2580	167	153	147	140	134	128	121	115	108	102	96
2580	2620	170	156	149	143	137	130	124	118	111	105	98
2620	2660	173	159	152	146	139	133	127	120	114	108	101
2660	2700	176	161	155	149	142	136	130	123	117	110	104
2700	2740	178	164	158	151	145	139	132	126	120	113	107
2740	2780	181	167	161	154	148	142	135	129	122	116	110
2780	over											

Amount shown on line above plus seven percent (7%) of excess over $2,780.

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

WITHHOLDING TAX TABLES

NOTE: 2017 Withholding Tables (DIFFERENT from 2016 Tables)

2017 SEMI MONTHLY

Number of Exemptions

at least	but less than	0	1	2	3	4	5	6	7	8	9	10
$0	$25	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	45	1	0	0	0	0	0	0	0	0	0	0
45	55	1	0	0	0	0	0	0	0	0	0	0
55	65	2	0	0	0	0	0	0	0	0	0	0
65	75	2	0	0	0	0	0	0	0	0	0	0
75	85	2	0	0	0	0	0	0	0	0	0	0
85	95	2	0	0	0	0	0	0	0	0	0	0
95	105	3	0	0	0	0	0	0	0	0	0	0
105	115	3	1	0	0	0	0	0	0	0	0	0
115	125	3	1	0	0	0	0	0	0	0	0	0
125	135	4	1	0	0	0	0	0	0	0	0	0
135	145	4	1	0	0	0	0	0	0	0	0	0
145	155	4	1	0	0	0	0	0	0	0	0	0
155	165	5	1	0	0	0	0	0	0	0	0	0
165	175	5	2	0	0	0	0	0	0	0	0	0
175	185	5	2	0	0	0	0	0	0	0	0	0
185	195	6	2	0	0	0	0	0	0	0	0	0
195	205	6	2	0	0	0	0	0	0	0	0	0
205	215	6	2	1	0	0	0	0	0	0	0	0
215	225	6	2	1	0	0	0	0	0	0	0	0
225	235	7	3	1	0	0	0	0	0	0	0	0
235	245	7	3	1	0	0	0	0	0	0	0	0
245	255	8	3	1	0	0	0	0	0	0	0	0
255	265	8	3	1	0	0	0	0	0	0	0	0
265	275	8	4	1	0	0	0	0	0	0	0	0
275	285	9	4	2	0	0	0	0	0	0	0	0
285	295	9	4	2	0	0	0	0	0	0	0	0
295	305	10	4	2	0	0	0	0	0	0	0	0
305	315	10	5	2	0	0	0	0	0	0	0	0
315	325	11	5	2	0	0	0	0	0	0	0	0
325	335	11	5	2	1	0	0	0	0	0	0	0
335	345	12	6	3	1	0	0	0	0	0	0	0
345	355	12	6	3	1	0	0	0	0	0	0	0
355	365	13	6	3	1	0	0	0	0	0	0	0
365	375	14	7	3	2	0	0	0	0	0	0	0
375	385	14	7	4	2	0	0	0	0	0	0	0
385	395	15	8	4	2	1	0	0	0	0	0	0
395	405	15	8	4	2	1	0	0	0	0	0	0
405	430	16	9	5	3	1	0	0	0	0	0	0
430	450	18	10	6	3	1	0	0	0	0	0	0
450	470	19	11	7	4	1	0	0	0	0	0	0
470	490	20	12	7	4	2	0	0	0	0	0	0
490	510	22	12	8	5	2	0	0	0	0	0	0
510	530	23	13	8	5	2	0	0	0	0	0	0
530	550	25	15	9	6	3	1	0	0	0	0	0
550	570	26	16	10	6	3	1	0	0	0	0	0
570	590	27	17	11	7	3	1	0	0	0	0	0

Number of Exemptions (continued)

at least	but less than	0	1	2	3	4	5	6	7	8	9	10
590	610	29	18	12	7	4	1	0	0	0	0	0
610	630	30	19	13	8	4	2	0	0	0	0	0
630	650	32	20	14	9	5	2	1	0	0	0	0
650	670	33	22	15	10	6	2	1	0	0	0	0
670	690	34	23	16	11	6	3	1	0	0	0	0
690	710	36	24	17	12	7	3	1	0	0	0	0
710	730	37	25	18	12	8	4	1	1	0	0	0
730	750	39	27	20	14	8	4	2	1	0	0	0
750	770	40	28	21	15	9	5	2	2	0	0	0
770	800	42	29	22	16	10	6	3	2	0	0	0
800	820	44	31	24	17	12	8	3	3	1	0	0
820	860	46	33	26	19	13	10	4	5	1	0	0
860	900	48	35	28	22	15	12	6	6	2	0	0
900	940	51	38	31	24	17	14	7	7	3	0	0
940	980	54	40	34	27	20	16	8	9	4	0	0
980	1020	57	43	36	29	22	18	10	11	6	1	0
1020	1060	60	45	39	32	25	20	12	13	8	1	0
1060	1100	62	48	41	34	27	23	14	15	9	2	0
1100	1140	65	51	44	37	30	25	16	17	11	3	1
1140	1180	68	53	46	39	32	28	18	20	14	4	1
1180	1220	71	56	49	42	35	31	21	23	16	5	2
1220	1260	74	58	51	45	38	34	24	25	18	7	3
1260	1300	76	61	54	47	40	36	27	28	21	8	5
1300	1340	79	64	57	50	43	39	29	31	24	10	6
1340	1380	82	67	60	53	46	42	32	34	27	12	8
1380	1420	85	70	63	56	49	45	35	37	30	15	10
1420	1460	88	72	65	59	52	48	38	39	32	17	12
1460	1500	90	75	68	61	54	50	41	42	35	20	14
1500	1540	93	78	71	64	57	53	43	45	38	23	16
1540	1580	96	81	74	67	60	56	46	48	41	26	19
1580	1620	99	84	77	70	63	59	49	51	44	28	21
1620	1660	102	86	79	73	66	62	52	53	46	31	24
1660	1700	104	89	82	75	68	64	55	56	49	34	27
1700	1740	107	92	85	78	71	67	57	59	52	37	30
1740	1780	110	95	88	81	74	70	60	62	55	40	33
1780	1820	113	98	91	84	77	73	63	65	58	42	35
1820	1860	116	100	93	87	80	76	66	67	60	45	38
1860	1900	118	103	96	89	82	78	69	70	63	48	41
1900	1940	121	106	99	92	85	81	71	73	66	51	44
1940	1980	124	109	102	95	88	84	74	76	69	54	47
1980	2020	127	112	105	98	91	87	77	79	72	56	49
2020	2060	130	114	107	101	94	90	80	81	74	59	52
2060	2100	132	117	110	103	96	92	83	84	77	62	55
2100	2140	135	120	113	106	99	95	85	87	80	65	58
2140	2180	138	123	116	109	102	98	88	90	83	68	61
2180	2220	141	126	119	112	105	98	91	93	85	70	63
2220	over											

Amount shown on line above plus seven percent (7%) of excess over $2,220.

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

WITHHOLDING TAX TABLES

NOTE: 2017 Withholding Tables (DIFFERENT from 2016 Tables)

WH-1603
(Rev. 6/30/16)
3268

2017 MONTHLY

Number of Exemptions

at least	but less than	0	1	2	3	4	5	6	7	8	9	10
$0	$25	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
25	50	1	0	0	0	0	0	0	0	0	0	0
50	70	2	0	0	0	0	0	0	0	0	0	0
70	90	2	0	0	0	0	0	0	0	0	0	0
90	110	2	0	0	0	0	0	0	0	0	0	0
110	130	3	0	0	0	0	0	0	0	0	0	0
130	150	3	0	0	0	0	0	0	0	0	0	0
150	170	3	0	0	0	0	0	0	0	0	0	0
170	190	4	0	0	0	0	0	0	0	0	0	0
190	210	4	1	0	0	0	0	0	0	0	0	0
210	230	5	1	0	0	0	0	0	0	0	0	0
230	250	5	1	0	0	0	0	0	0	0	0	0
250	270	5	1	0	0	0	0	0	0	0	0	0
270	290	6	2	0	0	0	0	0	0	0	0	0
290	310	7	2	1	0	0	0	0	0	0	0	0
310	330	7	2	1	0	0	0	0	0	0	0	0
330	350	8	3	1	0	0	0	0	0	0	0	0
350	370	8	3	2	0	0	0	0	0	0	0	0
370	390	9	3	2	1	0	0	0	0	0	0	0
390	410	10	4	2	1	0	0	0	0	0	0	0
410	430	11	4	3	1	0	0	0	0	0	0	0
430	450	11	5	3	2	0	0	0	0	0	0	0
450	470	12	5	4	2	1	0	0	0	0	0	0
470	500	14	6	5	3	1	0	0	0	0	0	0
500	540	15	7	6	4	2	0	0	0	0	0	0
540	580	17	8	6	5	2	1	0	0	0	0	0
580	620	19	9	7	5	3	1	0	0	0	0	0
620	660	21	10	8	6	4	1	0	0	0	0	0
660	700	23	11	9	7	4	2	0	0	0	0	0
700	740	25	12	10	8	5	2	0	0	0	0	0
740	780	28	13	12	9	6	3	0	0	0	0	0
780	820	30	14	13	9	6	3	0	0	0	0	0
820	860	33	16	14	10	7	4	1	0	0	0	0
860	900	35	17	16	11	8	4	1	0	0	0	0
900	940	38	18	17	12	8	5	1	0	0	0	0
940	980	40	19	18	13	9	5	1	0	0	0	0
980	1020	43	21	19	14	10	6	2	0	0	0	0
1020	1060	46	23	21	15	11	6	2	0	0	0	0
1060	1100	49	24	22	16	11	7	2	0	0	0	0
1100	1140	52	26	24	17	12	7	2	0	0	0	0
1140	1180	54	28	25	18	12	7	2	0	0	0	0
1180	1220	57	31	28	19	13	7	2	0	0	0	0
1220	1260	60	33	30	20	13	7	2	0	0	0	0
1260	1300	63	43	31	21	14	7	2	0	0	0	0
1300	1340	66	45	32	22	14	7	2	0	0	0	0
1340	1380	68	47	33	22	15	7	2	0	0	0	0
1380	1420	71	48	34	23	15	7	2	0	0	0	0
1420	1460	74	50	36	24	15	7	2	0	0	0	0

at least	but less than	0	1	2	3	4	5	6	7	8	9	10
1460	1500	77	53	39	27	16	9	3	0	0	0	0
1500	1540	80	55	41	29	18	10	4	0	0	0	0
1540	1580	82	58	44	31	20	11	5	1	0	0	0
1580	1620	85	60	46	33	22	13	6	1	0	0	0
1620	1660	88	63	49	35	24	14	7	2	0	0	0
1660	1700	91	65	51	38	25	16	8	3	0	0	0
1700	1740	94	68	54	40	28	17	9	3	1	0	0
1740	1780	96	70	56	43	30	19	11	4	1	0	0
1780	1820	99	73	59	45	32	21	12	5	2	0	0
1820	1860	102	75	61	48	34	23	13	6	2	1	0
1860	1900	105	78	64	50	36	24	15	7	3	1	0
1900	1940	108	80	67	53	39	27	16	9	4	2	0
1940	1980	110	83	69	55	41	29	18	10	5	2	0
1980	2020	113	85	72	58	44	31	20	11	6	3	1
2020	2060	116	88	74	60	46	33	22	13	7	3	1
2060	2100	119	90	77	63	49	35	24	14	8	4	2
2100	2140	122	93	79	65	51	38	26	16	9	5	2
2140	2180	124	95	82	68	54	40	28	17	11	6	3
2180	2220	127	98	84	70	57	43	30	19	12	7	4
2220	2260	130	101	87	73	59	45	32	21	13	8	5
2260	2300	133	103	89	75	62	48	34	23	15	9	6
2300	2340	136	106	92	78	64	50	36	25	16	10	7
2340	2380	138	108	94	80	67	53	39	27	18	11	9
2380	2420	141	111	97	83	69	55	42	29	20	12	10
2420	2460	144	114	100	86	72	58	44	31	22	13	12
2460	2500	147	116	102	89	75	61	47	34	24	15	13
2500	2540	150	119	105	91	78	64	50	36	27	16	15
2540	2580	152	122	108	94	80	67	53	39	29	18	17
2580	2620	155	125	111	97	83	69	56	42	31	20	19
2620	2660	158	128	114	100	86	72	58	45	34	22	21
2660	2700	161	130	116	103	89	75	61	47	36	24	23
2700	2740	164	133	119	105	92	78	64	50	39	27	25
2740	2780	166	136	122	108	94	81	67	53	42	29	27
2780	2820	169	139	125	111	97	83	70	56	45	32	29
2820	2860	172	142	128	114	100	86	72	59	48	34	32
2860	2900	175	144	130	117	103	89	75	61	50	37	34
2900	2940	178	147	133	119	106	92	78	64	53	39	37
2940	2980	180	150	136	122	108	95	81	67	56	42	39
2980	3020	183	153	139	125	111	97	84	70	59	45	42
3020	3060	186	156	142	128	114	100	86	73	62	48	45
3060	3100	189	158	144	131	117	103	89	75	64	51	48
3100	3140	192	161	147	133	120	106	92	78	67	53	51
3140	3180	194	164	150	136	122	109	95	81	70	56	53
3180	3220	197	167	153	139	125	111	98	84	73	59	56
3220	3260	200	170	156	142	128	114	100	87	76	62	59
3260	3300	203	172	158	145	131	117	103	89		62	
3300	over											

Amount shown on line above plus seven percent (7%) of excess over $3,300.

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:

Example using 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

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

ADDITION METHOD:

Example using 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

$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