



**SOUTH CAROLINA EMPLOYEE'S  
WITHHOLDING ALLOWANCE CERTIFICATE**

Give this form to your employer. Keep the worksheets for your records. The SCDOR may review any allowances and exemptions claimed. Your employer may be required to send a copy of this form to the SCDOR.

1 Your first name and middle initial		Last name		2 Your Social Security Number	
Home address (number and street or rural route)			3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If Married filing separately, check "Married, but withhold at higher Single rate."		
City or town, state, and ZIP code			4 If your last name is different on your Social Security card, check here. You must call 800-772-1213 for a replacement card. <input type="checkbox"/>		
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages) . . . . .				5	
6 Additional amount, if any, you want withheld from each paycheck . . . . .				6 \$	
7 I claim exemption from withholding for 2020. Check the box for the exemption reason and write "exempt" on line 7. <input type="checkbox"/> For tax year 2019, I had a right to a refund of <b>all</b> South Carolina Income Tax withheld because I had <b>no</b> tax liability, <b>and</b> for tax year 2020 I expect a refund of <b>all</b> South Carolina Income Tax withheld because I expect to have <b>no</b> tax liability. <input type="checkbox"/> I elect to use the same residence for tax purposes as my military servicemember spouse. I have provided my employer with a copy of my current military ID card and a copy of my spouse's latest Leave and Earning Statement. State of domicile:				7	
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.					
Employee's signature (required) ▶				Date ▶	
Employer: Complete boxes 8 and 10 if sending to the SCDOR and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.					
8 Employer's name and address			9 First date of employment		10 Employer identification number (EIN)

**SC W-4 Instructions**

Complete SC W-4 so that your employer can withhold the correct South Carolina Income Tax from your pay. If you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

Determine the number of withholding allowances you should claim for withholding for 2020 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Consider completing a new SC W-4 each year and when your personal or financial situation changes to keep your withholding accurate and help you avoid surprises when you file your South Carolina Individual Income Tax return.

For the latest information about South Carolina Withholding Tax and the SC W-4, visit [dor.sc.gov/withholding](http://dor.sc.gov/withholding).

**Exemptions.** You may claim exemption from South Carolina withholding for 2020 for one of the following reasons:

- For tax year 2019, you had a right to a refund of **all** South Carolina Income Tax withheld because you had **no** tax liability, **and** for tax year 2020 you expect a refund of **all** South Carolina Income Tax withheld because you expect to have **no** tax liability.
- Under the Servicemembers Civil Relief Act, you are claiming the same residence for tax purposes as your military servicemember spouse. You are only in South Carolina, or a bordering state, to be with your military spouse who is serving in the state in compliance with military orders. Provide your employer with a copy of your current military ID card and a copy of your spouse's latest Leave and Earnings Statement (LES). The military ID card must have been issued within the last four years. The assignment location on the LES must be in South Carolina or a bordering state. Enter your spouse's state of domicile on the line provided.

If you're exempt, complete **only** lines 1, 2, 3, 4, and 7. Check the box for the reason you are claiming an exemption and write "exempt" on line 7. Your exemption for 2020 expires February 17, 2021. If you are a military spouse and you no longer qualify for the exemption, you have 10 days to update your SC W-4 with your employer.

**Filers with multiple jobs or working spouses.** If you have more than one job at a time, or if you're married filing jointly and your spouse is also working, you may want to add additional withholdings on Line 6 to ensure you are withholding enough. Each employer will require an SC W-4.

**Nonwage income.** If you have a large amount of nonwage income not subject to withholding, such as interest or dividends, consider making estimated tax payments using SC 1040ES, Individual Declaration of Estimated Tax, or you can add additional withholding from this job's wages on Line 6. Otherwise, you may owe additional tax.

**Instructions for employers.** Employees should not complete box 8, 9, or 10. Employers will complete these boxes if necessary.

- **New hire reporting.** In accordance with Section 43-5-598 of the South Carolina Code of Laws and 42 USC Sec. 653a, employers must report newly hired employees within 20 days after the employee's first day of work. For more information go to [newhire.sc.gov](http://newhire.sc.gov).
- **Box 8.** Employers should enter their name and address. If the employer is sending a copy of this form to a State Directory of New Hires, enter the address where child support agencies should send income withholding orders.
- **Box 9.** If the employer is sending a copy of this form to a State Directory of New Hires, enter the employee's first date of employment, which is the date services for payment were first performed by the employee. If the employer rehired the employee after the employee had been separated from your service for at least 60 days, enter the rehire date.
- **Box 10.** Employers should enter their Employer Identification Number (EIN).

All employers reporting South Carolina wages or withholdings must submit the W-2s directly to the SCDOR. Submitting the W-2s to the Social Security Administration does not meet this requirement. You may submit W-2s using our free tax portal at [MyDORWAY.dor.sc.gov](http://MyDORWAY.dor.sc.gov). Withholding tax tables are available at [dor.sc.gov/withholding](http://dor.sc.gov/withholding).

### Worksheet Instructions

**Personal Allowances Worksheet.** Complete the worksheet on page 3 first to determine the number of withholding allowances to claim.

- **Line C. Head of household.** Generally, you may claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See IRS Pub. 501 for more information about filing status.
- **Line E. Federal child tax credit.** When you file your tax return, you may be eligible to claim a federal child tax credit for each of your eligible children. To qualify, the child must be under age 17 as of December 31, must be your dependent who lives with you for more than half the year, and must have a valid Social Security Number. To learn more about this credit, see IRS Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.
- **Line F. Federal credit for other dependents.** When you file your tax return, you may be eligible to claim a federal credit for other dependents for whom a federal child tax credit can't be claimed, such as a qualifying child who doesn't meet the age or Social Security Number requirement for the federal child tax credit, or a qualifying relative. To learn more about this credit, see IRS Pub. 972. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

Enter the total from Line G of this worksheet on Line 5 of the SC W-4.

**Deductions, Adjustments, and Additional Income Worksheet.** Complete this optional worksheet if you plan to itemize or claim adjustments to income and want to reduce your withholding, or if you have a large amount of nonwage income not subject to withholding and want to increase your withholding.

- **Reduce withholding.** Complete this worksheet to determine if you're able to reduce the tax withheld from your paycheck to account for your itemized deductions and other adjustments to income, such as IRA contributions. If you reduce your withholding, your refund at the end of the year will be smaller, but your paycheck will be larger.
- **Increase withholding.** You can also use this worksheet to determine how much to increase the tax withheld from your paycheck if you have a large amount of nonwage income not subject to withholding, such as interest or dividends.

Enter the total from Line 10 of this worksheet on Line 5 of the SC W-4.

**SC W-4 Worksheets**  
KEEP FOR YOUR RECORDS

**Personal Allowances Worksheet**

<b>A</b>	Enter "1" for yourself . . . . .		<b>A</b>	<u>          </u>
<b>B</b>	Enter "1" if you will file as married filing jointly. . . . .		<b>B</b>	<u>          </u>
<b>C</b>	Enter "1" if you will file as head of household . . . . .		<b>C</b>	<u>          </u>
<b>D</b>	Enter "1" if: <span style="font-size: 2em; vertical-align: middle;">{</span> <ul style="list-style-type: none"> <li>• You're single, or married filing separately, and have only one job; or</li> <li>• You're married filing jointly, have only one job, and your spouse doesn't work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul> <span style="font-size: 2em; vertical-align: middle;">}</span>		<b>D</b>	<u>          </u>
<b>E</b>	<p><b>Federal child tax credit.</b></p> <ul style="list-style-type: none"> <li>• If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "4" for each eligible child.</li> <li>• If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "2" for each eligible child.</li> <li>• If your total income will be from \$179,051 to \$200,000 (\$345,851 to \$400,000 if married filing jointly), enter "1" for each eligible child.</li> <li>• If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter "-0-" . . . . .</li> </ul>			
<b>F</b>	<p><b>Federal credit for other dependents.</b></p> <ul style="list-style-type: none"> <li>• If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "1" for each eligible dependent.</li> <li>• If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "1" for every two dependents (for example, "-0-" for one dependent, "1" if you have two or three dependents, and "2" if you have four dependents).</li> <li>• If your total income will be higher than \$179,050 (\$345,850 if married filing jointly), enter "-0-" . . . . .</li> </ul>			
<b>G</b>	Add lines A through F and enter the total here . . . . .		<b>G</b>	<u>          </u>
	For accuracy, <b>complete all worksheets that apply.</b> <span style="font-size: 2em; vertical-align: middle;">{</span> <ul style="list-style-type: none"> <li>• If you plan to <b>itemize</b> or <b>claim adjustments to income</b> and want to reduce your withholding, or if you have a large amount of nonwage income not subject to withholding and want to increase your withholding, see the <b>Deductions, Adjustments, and Additional Income Worksheet</b> below.</li> <li>• If the above situation does not apply, <b>stop here</b> and enter the number from line G on line 5 of SC W-4 on page 1.</li> </ul>			

**Deductions, Adjustments, and Additional Income Worksheet**

**Note:** Use this worksheet **only** if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

<b>1</b>	Enter an estimate of your 2020 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income. See IRS Pub. 505 for details . . . . .		<b>1</b>	\$ <u>          </u>
<b>2</b>	Enter: <span style="font-size: 2em; vertical-align: middle;">{</span> <ul style="list-style-type: none"> <li>\$24,400 if you're married filing jointly or qualifying widow(er)</li> <li>\$18,350 if you're head of household</li> <li>\$12,200 if you're single or married filing separately</li> </ul> <span style="font-size: 2em; vertical-align: middle;">}</span>		<b>2</b>	\$ <u>          </u>
<b>3</b>	<b>Subtract</b> line 2 from line 1. If zero or less, enter "-0-" . . . . .		<b>3</b>	\$ <u>          </u>
<b>4</b>	Enter an estimate of your 2020 adjustments to income and any additional standard deduction for age or blindness (see IRS Pub. 505 for information about these items) . . . . .		<b>4</b>	\$ <u>          </u>
<b>5</b>	<b>Add</b> lines 3 and 4 and enter the total . . . . .		<b>5</b>	\$ <u>          </u>
<b>6</b>	Enter an estimate of your 2020 nonwage income not subject to withholding (such as dividends or interest) . . . . .		<b>6</b>	\$ <u>          </u>
<b>7</b>	<b>Subtract</b> line 6 from line 5. If zero, enter "-0-". If less than zero, enter the amount in parentheses . . . . .		<b>7</b>	\$ <u>          </u>
<b>8</b>	<b>Divide</b> the amount on line 7 by \$4,200 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction . . . . .		<b>8</b>	<u>          </u>
<b>9</b>	Enter the number from the <b>Personal Allowances Worksheet</b> , line G, above . . . . .		<b>9</b>	<u>          </u>
<b>10</b>	<b>Add</b> lines 8 and 9 and enter the total here. If zero or less, enter "-0-". . . . .		<b>10</b>	<u>          </u>