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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

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

SC W-4

(Rev. 11/3/22)

3527

2023

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.

Part I: Employee Information

1 First name and middle initial		Last name		2 Social Security Number	
Address				3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. If Married filing separately, check Married, but withhold at higher Single rate.	
City		State		ZIP	
				4 Check if your last name is different on your Social Security card. <input type="checkbox"/> For a replacement card, contact the Social Security Admin at 1-800-772-1213.	
5 Total number of allowances (from the applicable worksheet on page 3)				5	
6 Additional amount, if any, to withhold from each paycheck				6 \$	
7 I claim exemption from withholding for 2023. Check the box for the exemption reason and write Exempt on line 7. For tax year 2022, I had a right to a refund of all South Carolina Income Tax withheld because I had no tax liability, and for tax year 2023 I expect a refund of all South Carolina Income Tax withheld because I expect to have no tax liability. <input type="checkbox"/> I elect to use the same state of 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 (LES). State of domicile: _____					
7					

Under penalty of law, I certify that this information is correct, true, and complete to the best of my knowledge.

Employee's signature (required)**Date****Part II: Employer Information**

Complete box 8 and box 10 if sending to the SCDOR. Complete box 8, box 9, and box 10 if sending to the State Directory of New Hires.

8 Employer's name and address	9 First date of employment	10 Employer identification number (EIN)
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INSTRUCTIONS**Employee instructions**

Complete the SC W-4 so 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 2023 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. This keeps your withholding accurate and helps 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**.

Exemptions: You may claim exemption from South Carolina withholding for 2023 for one of the following reasons:

- For tax year 2022, you had a right to a refund of **all** South Carolina Income Tax withheld because you had **no** tax liability, **and** for tax year 2023 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 state of 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). Your 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 are exempt, complete **only** line 1 through line 4 and line 7. Check the box for the reason you are claiming an exemption and write **Exempt** on line 7. Your exemption for 2023 expires February 15, 2024. 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: You will need to file an SC W-4 for each employer. If you have more than one job, or if you are married filing jointly and your spouse is also working, you may want to consider only claiming allowances on the SC W-4 for the highest earning job and/or adding additional withholding on line 6 to ensure you are having enough withheld.

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 the SC1040ES, Individual Declaration of Estimated Tax, or adding additional withholding from this job's wages on line 6. Otherwise, you may owe additional tax. Find the SC1040ES with instructions at dor.sc.gov/forms. The fastest, easiest way to make Estimated Tax payments is using our free, online tax portal, **MyDORWAY**, at dor.sc.gov/pay. Select **Individual Income Tax Payment** to get started. Do not mail a paper copy of the SC1040ES if you pay online. If you have not yet filed a South Carolina Individual Income Tax return, you must use the SC1040ES and cannot make Estimated Tax payments on MyDORWAY.

Employer instructions

Complete box 8 through box 10, as necessary. Employees do **not** complete this section.

- **New hire reporting:** You must report newly-hired employees within 20 days after the employee's first day of work. For more information, see SC Code Section 43-5-598 and 42 USC Section 653a or visit newhire.sc.gov.
- **Box 8:** Enter your name and address. If you are sending a copy of this form to the State Directory of New Hires, enter the address where child support agencies should send income withholding orders.
- **Box 9:** If you are sending a copy of this form to the 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 you rehired the employee after they had been separated from your service for at least 60 days, enter the rehire date.
- **Box 10:** Enter your 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. The fastest, easiest way to submit W-2s is using our free, online tax portal, **MyDORWAY**, at MyDORWAY.dor.sc.gov. Sign in to your existing account or create an account to get started. Once you've logged in, select the **More** tab, then click **Upload W-2s**, listed under the **Other** section.

The Withholding Tax Tables and the Withholding Tax Formula are available at dor.sc.gov/withholding.

Worksheet instructions

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

- **Line C: Head of household** - Generally, you may claim the head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. For more information on filing status, refer to IRS Pub. 501, available at irs.gov.
- **Line E: Dependents** - The total number of dependents claimed on your South Carolina return must equal the number of dependents claimed on your federal return. This includes qualifying children and qualifying relatives. Enter the total number of eligible dependents.
- **Line F: Dependents under the age of 6** - Enter the number of dependents from line E who have **not** reached the age of six by December 31, 2023.

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 are 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

A	Enter 1 for yourself	A	_____
B	Enter 1 if you will file as married filing jointly	B	_____
C	Enter 1 if you will file as head of household	C	_____
D	Enter 1 if:	D	_____
	<ul style="list-style-type: none"> • You are single, or married filing separately, and have only one job; or • You are married filing jointly, have only one job, and your spouse doesn't work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 		
E	Dependents: Enter the number of dependents you will claim on your 2023 federal return	E	_____
F	Dependents under the age of 6: Enter the number of dependents from line E who are under the age of 6 as of December 31, 2023.	F	_____
G	Add line A through line F.	G	_____

For accuracy, **complete all worksheets that apply.**

- **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, see the **Deductions, Adjustments, and Additional Income Worksheet** below.
- If the above situation does not apply, **stop here** and enter the number from line G on line 5 of the SC W-4 on page 1.

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.

1	Enter an estimate of your 2023 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. For more information, refer to IRS Pub. 505, available at irs.gov	1	\$ _____
2	Enter the 2023 federal standard deduction amount based on your filing status.	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter 0.	3	\$ _____
4	Enter an estimate of your 2023 adjustments to income and any additional standard deduction for age or blindness. For more information, refer to IRS Pub. 505, available at irs.gov	4	\$ _____
5	Add line 3 and line 4	5	\$ _____
6	Enter an estimate of your 2023 nonwage income not subject to withholding (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero, enter 0. Enter a negative amount in brackets	7	\$ _____
8	Divide line 7 by \$4,400. Enter a negative amount in brackets . Round decimals down	8	_____
9	Enter the number from the Personal Allowances Worksheet , line G.	9	_____
10	Add line 8 and line 9. If zero or less, enter 0.	10	_____

Enter the total from line 10 on line 5 of the SC W-4 on page 1.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.