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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SOUTH CAROLINA EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

SC W-4
(Rev. 11/21/24)
3527
2025

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** ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate* *Check if married but filing separately.	
City	State ZIP	**4** Check if **your last name is different** on your Social Security card. ☐ 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 2025. Check the box for the exemption reason and write **Exempt** on line 7.	**7**	

☐ For tax year 2024, I had a right to a refund of **all** South Carolina Income Tax withheld because I had **no** tax liability, **and** for tax year 2025 I expect a refund of **all** South Carolina Income Tax withheld because I expect to have **no** tax liability.

☐ For tax year 2025. I am a military servicemember or the spouse of a military servicemember and elect to use another state as my state of domicile. See instructions. State of domicile: _____

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** FEIN

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 South Carolina Individual Income 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 2025 and any additional amount of tax to be 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 2025 for one of the following reasons:

- For tax year 2024, you had a right to a refund of **all** South Carolina Income Tax withheld because you had **no** tax liability, **and** for tax year 2025 you expect a refund of **all** South Carolina Income Tax withheld because you expect to have **no** tax liability.
- Under the provisions of the Veterans Auto and Education Improvement Act, you are a military servicemember or a military servicemember's spouse who is electing for tax purposes to use the domicile state of the servicemember, the domicile state of the spouse, or the permanent duty station of the servicemember as your state of domicile. Enter the name of the state on the line provided. Refer to SC Revenue Ruling #24-5, available at **dor.sc.gov/policy**, for more information.

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 from withholding expires on December 31, 2025, unless a new SC W-4 is submitted to the employer.

If the state of domicile changes during the year, the servicemember and/or spouse should provide the employer with an updated SC W-4 to ensure the employer withholds the correct amount of Income Taxes for the remainder of the tax year.

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.

Non-wage income: If you have a large amount of non-wage income not subject to withholding, such as interest or dividends, consider making Estimated Tax payments or adding additional withholding from this job's wages on line 6. Otherwise, you may owe additional tax. 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. If you are unable to make an Estimated Tax Payment on MyDORWAY, use the SC1040ES, available at **dor.sc.gov/forms**. Do not mail a paper copy of the SC1040ES if you pay online.

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 Federal Employer Identification Number (FEIN).

All employers reporting South Carolina wages or withholdings must submit W-2 forms directly to the SCDOR. Submitting W-2 forms to the Social Security Administration does not meet this requirement. The fastest, easiest way to submit W-2 forms is using our free online tax portal, MyDORWAY, at **MyDORWAY.dor.sc.gov**. Log 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. Employers can also submit W-2c, W-2G, 1099-R, 1099-NEC, and 1099-MISC forms on MyDORWAY. Follow the previous steps. Under the **Other** section, select the form type you wish to upload.

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, 2025.

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 non-wage 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 non-wage 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: • 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.	**D**	
E	**Dependents:** Enter the number of dependents you will claim on your 2025 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, 2025	**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 non-wage 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 non-wage income not subject to withholding.

1	Enter an estimate of your 2025 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 2025 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 2025 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 2025 non-wage 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 $5,050. 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.