



PAYROLL BULLETIN

To: All State Agencies, Boards and Commissions
From: Steven L. Valasek, Director of State Accounting
Date: February 25, 2009
Subject: Federal Withholding Tax Tables – 2009
Advance Earned Income Credit Payments - 2009
Number: 1-09

Attached are new withholding tax tables which will become effective with the March 16-31, 2009 pay period. These tables will remain in effect until you are further notified.

To use the attached federal tables, you must first determine the taxable earnings for the employee, calculated as follows:

- (1) Multiply the number of exemptions by the amount of one exemption for the applicable type payroll period. The amount of one withholding exemption is:

Semi-monthly	\$152.08
Monthly	\$304.17
Bi-weekly	\$140.38

- (2) Subtract from gross pay, the following:
 - (a) Exemptions as determined in (1) above
 - (b) Deferred Compensation
 - (c) Tax Sheltered Annuity
 - (d) Non-taxable Benefits
 - (e) Flexible Spending
 - (f) Any other Non-taxable Income
 - (g) Deducted Retirement
 - (h) Tax Deferral Retirement Service Purchases

- (3) Add any other compensation subject to withholding.
- (4) Determine the amount to be withheld from the appropriate percentage withholding table (page 3).

(5) Example:

(a)	Gross pay, semi monthly	\$2,000.00
(b)	Less exemptions (married with 5 exemptions) $\$152.08 \times 5 = 760.40$	- 760.40
(c)	Less: deductions described in 2(b) through (h) page 1	- 75.16
(d)	Plus: Other Compensation subject to withholding	<u>+ 35.00</u>
(e)	Taxable Gross	\$1,199.44
(f)	Tax on \$1,199.44 from semi-monthly married table on page 3.	

$$\begin{array}{r}
 \$1,199.44 \\
 \underline{-1,019.00} \\
 \$180.44 \times 15\% \ \& \ 36.30 = \ \$ \ 63.37
 \end{array}$$

Page 4 shows the 2009 tables for calculating the Advance Payments of Earned Income Credit.

Agencies may access this and other Payroll, SAMS and Accounting Bulletins on the Comptroller's website at www.ioc.state.il.us under Resource Library.

If you have any questions regarding this bulletin or the attached tax tables, please contact our payroll office at (217) 782-4758.

Tables for Percentage Method of Withholding
(For Wages Paid Through December 2009)

TABLE 1—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$276		\$0		Not over \$606		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$276	—\$400	... 10%	—\$276	\$606	—\$940	... 10%	—\$606
\$400	—\$1,392	... \$12.40 plus 15%	—\$400	\$940	—\$2,910	... \$33.40 plus 15%	—\$940
\$1,392	—\$2,559	... \$161.20 plus 25%	—\$1,392	\$2,910	—\$4,543	... \$328.90 plus 25%	—\$2,910
\$2,559	—\$6,677	... \$452.95 plus 28%	—\$2,559	\$4,543	—\$8,331	... \$737.15 plus 28%	—\$4,543
\$6,677	—\$14,423	... \$1,605.99 plus 33%	—\$6,677	\$8,331	—\$14,642	... \$1,797.79 plus 33%	—\$8,331
\$14,423		... \$4,162.17 plus 35%	—\$14,423	\$14,642		... \$3,880.42 plus 35%	—\$14,642

TABLE 2—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$299		\$0		Not over \$656		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$299	—\$433	... 10%	—\$299	\$656	—\$1,019	... 10%	—\$656
\$433	—\$1,508	... \$13.40 plus 15%	—\$433	\$1,019	—\$3,152	... \$36.30 plus 15%	—\$1,019
\$1,508	—\$2,772	... \$174.65 plus 25%	—\$1,508	\$3,152	—\$4,922	... \$356.25 plus 25%	—\$3,152
\$2,772	—\$7,233	... \$490.65 plus 28%	—\$2,772	\$4,922	—\$9,025	... \$798.75 plus 28%	—\$4,922
\$7,233	—\$15,625	... \$1,739.73 plus 33%	—\$7,233	\$9,025	—\$15,863	... \$1,947.59 plus 33%	—\$9,025
\$15,625		... \$4,509.09 plus 35%	—\$15,625	\$15,863		... \$4,204.13 plus 35%	—\$15,863

TABLE 3—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$598		\$0		Not over \$1,313		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$598	—\$867	... 10%	—\$598	\$1,313	—\$2,038	... 10%	—\$1,313
\$867	—\$3,017	... \$26.90 plus 15%	—\$867	\$2,038	—\$6,304	... \$72.50 plus 15%	—\$2,038
\$3,017	—\$5,544	... \$349.40 plus 25%	—\$3,017	\$6,304	—\$9,844	... \$712.40 plus 25%	—\$6,304
\$5,544	—\$14,467	... \$981.15 plus 28%	—\$5,544	\$9,844	—\$18,050	... \$1,597.40 plus 28%	—\$9,844
\$14,467	—\$31,250	... \$3,479.59 plus 33%	—\$14,467	\$18,050	—\$31,725	... \$3,895.08 plus 33%	—\$18,050
\$31,250		... \$9,017.98 plus 35%	—\$31,250	\$31,725		... \$8,407.83 plus 35%	—\$31,725

Tables for Percentage Method of Advance EIC Payments
(For Wages Paid Through December 2009)

TABLE 1—BIWEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$344	20.40% of wages	\$0	\$344	20.40% of wages	\$0	\$172	20.40% of wages
\$344	\$631	\$70	\$344	\$823	\$70	\$172	\$411	\$35
\$631		\$70 less 9.588% of wages in excess of \$631	\$823		\$70 less 9.588% of wages in excess of \$823	\$411		\$35 less 9.588% of wages in excess of \$411

TABLE 2—SEMIMONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$372	20.40% of wages	\$0	\$372	20.40% of wages	\$0	\$186	20.40% of wages
\$372	\$684	\$76	\$372	\$892	\$76	\$186	\$446	\$38
\$684		\$76 less 9.588% of wages in excess of \$684	\$892		\$76 less 9.588% of wages in excess of \$892	\$446		\$38 less 9.588% of wages in excess of \$446

TABLE 3—MONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$745	20.40% of wages	\$0	\$745	20.40% of wages	\$0	\$372	20.40% of wages
\$745	\$1,368	\$152	\$745	\$1,785	\$152	\$372	\$892	\$76
\$1,368		\$152 less 9.588% of wages in excess of \$1,368	\$1,785		\$152 less 9.588% of wages in excess of \$1,785	\$892		\$76 less 9.588% of wages in excess of \$892