



# PAYROLL BULLETIN

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To: All State Agencies, Boards, Commissions and Universities

From: Steven L. Valasek, Director of State Accounting

Date: January 10, 2002

Subject: Supplemental Wages Withholding Rate

Number: 1-02

The Federal Government has changed the withholding rate for supplemental wages. Effective immediately, the flat withholding rate has been decreased from 27.5% to 27%.

Rules on supplemental wages can be found in the Department of the Treasury, Internal Revenue Service's Publication 15 - Circular E, Employer's Tax Guide.

If you have any questions regarding this bulletin, please contact our payroll office at (217) 782-4758. Agencies may access this and other Payroll, SAMS and Accounting Bulletins on the Comptroller's Website at [www.ioc.state.il.us](http://www.ioc.state.il.us) under Reference Library.

