



PAYROLL BULLETIN

To: All State Agencies, Boards, Commission and Universities
From: Steven L. Valasek, Director of State Accounting
Date: March 1, 2002
Subject: Advance Earned Income Credit Payments
Number: 2-02

Attached are the new "Tables for Percentage Method of Advance EIC Payments". The new tables reflect the revised wage ranges, payment structure, and categories.

The tables now have the following three categories:

- (1) Single or Head Of Household
- (2) Married Without Spouse Filing Certificate
- (3) Married With Both Spouses Filing Certificate

Employees are required to file a form W-5 before Advance EIC payments can begin. Form W-5 is available at the Internal Revenue Service offices or you may obtain them from the Internal Revenue's website at www.irs.ustreas.gov/ under Forms and Publications Finder.

Since the enclosed Advance EIC tables are for the tax year 2002, we request you to implement this change as soon as you can update your system.

If you have any questions regarding this Payroll Bulletin or the attached Advance EIC tables, 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 under Reference Library. Agencies may reproduce this bulletin as needed for internal distribution purposes.

Tables for Percentage Method of Advance EIC Payments
(For Wages Paid in 2002)

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	\$283	20.40% of wages	\$0	\$283	20.40% of wages	\$0	\$141	20.40% of wages
\$283	\$520	\$58	\$283	\$558	\$58	\$141	\$279	\$29
\$520	.....	\$58 less 9.588% of wages in excess of \$520	\$558	.....	\$58 less 9.588% of wages in excess of \$558	\$279	.....	\$29 less 9.588% of wages in excess of \$279

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	\$307	20.40% of wages	\$0	\$307	20.40% of wages	\$0	\$153	20.40% of wages
\$307	\$563	\$63	\$307	\$605	\$63	\$153	\$302	\$31
\$563	.....	\$63 less 9.588% of wages in excess of \$563	\$605	.....	\$63 less 9.588% of wages in excess of \$605	\$302	.....	\$31 less 9.588% of wages in excess of \$302

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	\$614	20.40% of wages	\$0	\$614	20.40% of wages	\$0	\$307	20.40% of wages
\$614	\$1,126	\$125	\$614	\$1,210	\$125	\$307	\$605	\$63
\$1,126	.....	\$125 less 9.588% of wages in excess of \$1,126	\$1,210	.....	\$125 less 9.588% of wages in excess of \$1,210	\$605	.....	\$63 less 9.588% of wages in excess of \$605