



State of Illinois
COMPTROLLER

PAYROLL BULLETIN

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To: All State Agencies , Boards, Commissions and Universities

From: Steven L. Valasek, Director of State Accounting

Date: December 16, 1996

Subject: Federal Withholding Tax Tables - 1997
Earned Income Credit Tables - 1997

Number: 4-96

Attached are new withholding tax tables which will become effective with the December 16-31, 1996 payroll period. These tables will remain in effect until you are further notified.

To use the attached 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	\$110.42
Monthly	\$220.83
Bi-weekly	\$101.92

- (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

- (3) Add any other compensation subject to withholding.

- (4) Round the total to the nearest dollar.



(5) Determine the amount to be withheld from the applicable withholding table.

(6) Example:

(a)	Gross pay, semi monthly	\$2,000.00
(b)	Less exemptions (married with 5 exemptions) $\$110.42 \times 5 =$	- 552.10
(c)	Less: deductions described in 2(b) through (g) above	- 75.16
(d)	Plus: Other Compensation subject to withholding	+ <u>30.00</u>
(e)	Taxable Gross	\$1,402.74
(f)	Tax on \$1,402.74 (rounded to \$1,403) from semi-monthly married table on page 15	\$ 169.95

Agencies submitting tape should calculate federal income tax on payrolls from the appropriate percentage method of withholding table on page 33.

Page 34 shows the 1997 tables for calculating the Advance Payment of Earned Income Credit.

Agencies may reproduce this bulletin as needed for internal distribution purposes.

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 in 1997)

TABLE 2 - BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)-
If the amount of wages
(after subtracting
withholding allowances is:
Not over \$102 \$0.....
Over - But not over - of excess over -
\$ 102 -\$ 1,006 15% -\$ 102
\$ 1,006 -\$ 2,135 \$ 135.60 plus 28% -\$ 1,006
\$ 2,135 -\$ 4,852 \$ 451.72 plus 31% -\$ 2,135
\$ 4,852 -\$10,483 \$1,293.99 plus 36% -\$ 4,852
\$10,483 \$3,321.15 plus 39.6%-\$10,483

(a) MARRIED person
If the amount of wages
(after subtracting
withholding allowances is:
Not over \$248 \$0.....
Over - But not over - of excess over -
\$ 248 -\$ 1,748 15% -\$ 248
\$ 1,748 -\$ 3,571 \$ 225.00 plus 28% -\$ 1,748
\$ 3,571 -\$ 6,000 \$ 735.44 plus 31% -\$ 3,571
\$ 6,000 -\$10,588 \$1,488.43 plus 36% -\$ 6,000
\$10,588 \$3,140.11 plus 39.6%-\$10,588

TABLE 3 - SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)-
If the amount of wages
(after subtracting
withholding allowances is:
Not over \$110 \$0.....
Over - But not over - of excess over -
\$ 110 -\$ 1,090 15% -\$ 110
\$ 1,090 -\$ 2,313 \$ 147.00 plus 28% -\$ 1,090
\$ 2,313 -\$ 5,256 \$ 489.44 plus 31% -\$ 2,313
\$ 5,256 -\$11,356 \$1,401.77 plus 36% -\$ 5,256
\$11,356 \$3,597.77 plus 39.6%-\$11,356

(a) MARRIED person
If the amount of wages
(after subtracting
withholding allowances is:
Not over \$269 \$0.....
Over - But not over - of excess over -
\$ 269 -\$ 1,894 15% -\$ 269
\$1,894 -\$ 3,869 \$ 243.75 plus 28% -\$ 1,894
\$3,869 -\$ 6,500 \$ 796.75 plus 31% -\$ 3,869
\$6,500 -\$11,471 \$1,612.36 plus 36% -\$ 6,500
\$11,471 \$3,401.92 plus 39.6%-\$11,471

TABLE 4 - MONTHLY Payroll Period

(a) SINGLE person (including head of household)-
If the amount of wages
(after subtracting
withholding allowances is:
Not over \$221 \$0.....
Over - But not over - of excess over -
\$ 221 -\$ 2,179 15% -\$ 221
\$ 2,179 -\$ 4,625 \$ 293.70 plus 28% -\$ 2,179
\$ 4,625 -\$10,513 \$ 978.58 plus 31% -\$ 4,625
\$10,513 -\$22,713 \$2,803.86 plus 36% -\$10,513
\$22,713 \$7,195.86 plus 39.6%-\$22,713

(a) MARRIED person
If the amount of wages
(after subtracting
withholding allowances is:
Not over \$538 \$0.....
Over - But not over - of excess over -
\$ 538 -\$ 3,788 15% -\$ 538
\$ 3,788 -\$ 7,738 \$ 487.50 plus 28% -\$ 3,788
\$ 7,738 -\$13,000 \$1,593.50 plus 31% -\$ 7,738
\$13,000 -\$22,942 \$3,224.72 plus 36% -\$13,000
\$22,942 \$6,803.84 plus 39.6%-\$22,942

Tables for Percentage Method of Advance EIC Payments
(For Wages Paid in 1997)

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate		(b) MARRIED With Both Spouses Filing Certificate	
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—
\$0	\$250 . . .	\$0	\$125 . . .
\$250	\$450 . . .	\$125	\$229 . . .
\$450	\$229
	20.40% of wages		20.40% of wages
	\$51		\$26
	\$51 less 9.588% of wages		\$26 less 9.588% of wages
	in excess of \$450		in excess of \$229

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate		(b) MARRIED With Both Spouses Filing Certificate	
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—
\$0	\$270 . . .	\$0	\$135 . . .
\$270	\$497 . . .	\$135	\$240 . . .
\$497	\$240
	20.40% of wages		20.40% of wages
	\$55		\$28
	\$55 less 9.588% of wages		\$28 less 9.588% of wages
	in excess of \$497		in excess of \$240

Table 4. MONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate		(b) MARRIED With Both Spouses Filing Certificate	
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—
\$0	\$641 . . .	\$0	\$270 . . .
\$541	\$994 . . .	\$270	\$497 . . .
\$994	\$497
	20.40% of wages		20.40% of wages
	\$110		\$55
	\$110 less 9.588% of wages		\$55 less 9.588% of wages
	in excess of \$994		in excess of \$497