



STATE OF ILLINOIS  
COMPTROLLER  
SUSANA A. MENDOZA

# PAYROLL BULLETIN

TO: All State Agencies, Boards and Commissions  
FROM: Marvin Becker, Assistant Comptroller – Operations  
DATE: December 22, 2016  
SUBJECT: Federal Withholding Tax Tables – 2017  
NUMBER: 5-16

Attached are new withholding tax tables which will become effective with the December 16-31, 2016 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:

Bi-weekly	\$155.80
Semi-monthly	\$168.80
Monthly	\$337.50

- (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 3 exemptions) \$168.80x 3 =	- 506.40
(c)	Less: deductions described in 2(b) through (h) page 1	- 125.30
(d)	Plus: Other Compensation subject to withholding	<u>+ 32.00</u>
(e)	Taxable Gross	\$1,400.30
(f)	Tax on \$1,400.30 from semi-monthly married table on page 3	

$$\begin{aligned}
 & \$1,400.30 \\
 & \underline{-1,138.00} \\
 & \$262.30 \times 15\% + 77.80 = \$ 117.14
 \end{aligned}$$

Agencies that have employees who are Nonresident Aliens should research the IRS website ([www.irs.gov](http://www.irs.gov)) for further withholding instructions.

Agencies may access this and other Payroll, SAMS and Accounting Bulletins on the Comptroller's website at [www.illinoiscomptroller.gov](http://www.illinoiscomptroller.gov) under the Agencies tab.

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

**TABLE 1 – BIWEEKLY Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<b>(b) MARRIED person—</b>			
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 \$88 . . . . .		\$0		Not over \$333 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$88	—\$447 . . .	\$0.00 plus 10%	—\$88	\$333	—\$1,050 . . .	\$0.00 plus 10%	—\$333
\$447	—\$1,548 . . .	\$35.90 plus 15%	—\$447	\$1,050	—\$3,252 . . .	\$71.70 plus 15%	—\$1,050
\$1,548	—\$3,623 . . .	\$201.05 plus 25%	—\$1,548	\$3,252	—\$6,221 . . .	\$402.00 plus 25%	—\$3,252
\$3,623	—\$7,460 . . .	\$719.80 plus 28%	—\$3,623	\$6,221	—\$9,308 . . .	\$1,144.25 plus 28%	—\$6,221
\$7,460	—\$16,115 . . .	\$1,794.16 plus 33%	—\$7,460	\$9,308	—\$16,360 . . .	\$2,008.61 plus 33%	—\$9,308
\$16,115	—\$16,181 . . .	\$4,650.31 plus 35%	—\$16,115	\$16,360	—\$18,437 . . .	\$4,335.77 plus 35%	—\$16,360
\$16,181	.....	\$4,673.41 plus 39.6%	—\$16,181	\$18,437	.....	\$5,062.72 plus 39.6%	—\$18,437

**TABLE 2 – SEMIMONTHLY Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<b>(b) MARRIED person—</b>			
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 \$96 . . . . .		\$0		Not over \$360 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$96	—\$484 . . .	\$0.00 plus 10%	—\$96	\$360	—\$1,138 . . .	\$0.00 plus 10%	—\$360
\$484	—\$1,677 . . .	\$38.80 plus 15%	—\$484	\$1,138	—\$3,523 . . .	\$77.80 plus 15%	—\$1,138
\$1,677	—\$3,925 . . .	\$217.75 plus 25%	—\$1,677	\$3,523	—\$6,740 . . .	\$435.55 plus 25%	—\$3,523
\$3,925	—\$8,081 . . .	\$779.75 plus 28%	—\$3,925	\$6,740	—\$10,083 . . .	\$1,239.80 plus 28%	—\$6,740
\$8,081	—\$17,458 . . .	\$1,943.43 plus 33%	—\$8,081	\$10,083	—\$17,723 . . .	\$2,175.84 plus 33%	—\$10,083
\$17,458	—\$17,529 . . .	\$5,037.84 plus 35%	—\$17,458	\$17,723	—\$19,973 . . .	\$4,697.04 plus 35%	—\$17,723
\$17,529	.....	\$5,062.69 plus 39.6%	—\$17,529	\$19,973	.....	\$5,484.54 plus 39.6%	—\$19,973

**TABLE 3 – MONTHLY Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<b>(b) MARRIED person—</b>			
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 \$192 . . . . .		\$0		Not over \$721 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$192	—\$969 . . .	\$0.00 plus 10%	—\$192	\$721	—\$2,275 . . .	\$0.00 plus 10%	—\$721
\$969	—\$3,354 . . .	\$77.70 plus 15%	—\$969	\$2,275	—\$7,046 . . .	\$155.40 plus 15%	—\$2,275
\$3,354	—\$7,850 . . .	\$435.45 plus 25%	—\$3,354	\$7,046	—\$13,479 . . .	\$871.05 plus 25%	—\$7,046
\$7,850	—\$16,163 . . .	\$1,559.45 plus 28%	—\$7,850	\$13,479	—\$20,167 . . .	\$2,479.30 plus 28%	—\$13,479
\$16,163	—\$34,917 . . .	\$3,887.09 plus 33%	—\$16,163	\$20,167	—\$35,446 . . .	\$4,351.94 plus 33%	—\$20,167
\$34,917	—\$35,058 . . .	\$10,075.91 plus 35%	—\$34,917	\$35,446	—\$39,946 . . .	\$9,394.01 plus 35%	—\$35,446
\$35,058	.....	\$10,125.26 plus 39.6%	—\$35,058	\$39,946	.....	\$10,969.01 plus 39.6%	—\$39,946