



# PAYROLL BULLETIN

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To: All State Agencies, Boards and Commissions

From: Steven L. Valasek, Director of State Accounting

Date: December 14, 2004

Subject: Advance Earned Income Credit Payments – 2005

Number: 6-04

Attached are the new “Tables for Percentage Method of Advance EIC Payment”.

All 2004 W-5 forms (Earned Income Credit Advance Payment Certificates) will expire on December 31, 2004. Employees who wish to continue to receive advance payments must file a 2005 W-5 form. These forms are available at Internal Revenue Service offices or you may obtain them from the Internal Revenue Service website at [www.irs.ustreas.gov](http://www.irs.ustreas.gov) under Forms and Publications.

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

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 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 Advance EIC Payments**  
(For Wages Paid in 2005)

**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	\$301 . . . . .	20.40% of wages	\$0	\$301 . . . . .	20.40% of wages	\$0	\$150 . . . . .	20.40% of wages
\$301	\$552 . . . . .	\$61	\$301	\$629 . . . . .	\$61	\$150	\$314 . . . . .	\$31
\$552		\$61 less 9.588% of wages in excess of \$552	\$629		\$61 less 9.588% of wages in excess of \$629	\$314		\$31 less 9.588% of wages in excess of \$314

**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	\$326 . . . . .	20.40% of wages	\$0	\$326 . . . . .	20.40% of wages	\$0	\$163 . . . . .	20.40% of wages
\$326	\$598 . . . . .	\$67	\$326	\$682 . . . . .	\$67	\$163	\$341 . . . . .	\$33
\$598		\$67 less 9.588% of wages in excess of \$598	\$682		\$67 less 9.588% of wages in excess of \$682	\$341		\$33 less 9.588% of wages in excess of \$341

**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	\$652 . . . . .	20.40% of wages	\$0	\$652 . . . . .	20.40% of wages	\$0	\$326 . . . . .	20.40% of wages
\$652	\$1,197 . . . . .	\$133	\$652	\$1,364 . . . . .	\$133	\$326	\$682 . . . . .	\$67
\$1,197		\$133 less 9.588% of wages in excess of \$1,197	\$1,364		\$133 less 9.588% of wages in excess of \$1,364	\$682		\$67 less 9.588% of wages in excess of \$682