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PAYROLL BULLETIN  
(6-78)

TO: All State Agencies, Departments, Boards,  
Commissions and Universities

SUBJECT: Withholding Tax Tables

Attached are new withholding tax tables which will become effective with the December 16-31, 1978 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 payroll period. The amount of one withholding exemption is:

Semi-monthly	\$41.66
Monthly	\$83.33
Bi-weekly	\$38.46

- (2) Subtract this total from the gross wages and round off the result to the nearest dollar.
- (3) Determine the amount to be withheld from the applicable withholding tax table.

Example:

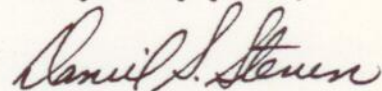
(a) Gross pay semi-monthly	\$387.00
Exemptions (married with 5 exemptions) 41.66 x 5	<u>208.30</u>
(b) Taxable earnings 387.00- 208.30 rounded to the nearest dollar.	\$179.00
(c) Tax on 179.00 from "semi- monthly married" table	\$ 11.85

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The new federal withholding tax will be computed on the pre-lists furnished by this office to non-tape submitting agencies for the December 16-31, 1978 pay period.\* The appropriate monthly pre-lists will also be re-computed.\* The computation will be based on the marital status and exemptions shown on the payroll voucher. If an employee has a flat percentage withheld or has additional withholding, it will be the responsibility of the payroll officer to make the appropriate change. Tape submitting agencies should calculate federal taxes on payrolls from the appropriate tax tables which are attached. Where appropriate, the new social security rate of 6.13% will be re-calculated on the pre-lists.\* Tape submitting agencies should begin recalculating at the new rate beginning with the December 16-31, 1978 pay period.

If you have any questions regarding this matter, please contact me at (217) 782-4758.

Very truly yours,



Daniel S. Steven  
Payroll Supervisor

\* Note: Trailer records will not be recomputed on the pre-lists. It will be the responsibility of the payroll officer to adjust the applicable trailer record totals.

# TABLES FOR PERCENTAGE METHOD OF WITHHOLDING

### TABLE 2. BIWEEKLY Payroll Period

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages is:		The amount of income tax to be withheld shall be:		If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over \$55 . . . . . 0				Not over \$92 . . . . . 0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$55	—\$127	15%	—\$55	\$92	—\$254	15%	—\$92
\$127	—\$262	\$10.80 plus 18%	—\$127	\$254	—\$419	\$24.30 plus 18%	—\$254
\$262	—\$392	\$35.10 plus 21%	—\$262	\$419	—\$577	\$54.00 plus 21%	—\$419
\$392	—\$546	\$62.40 plus 26%	—\$392	\$577	—\$738	\$87.18 plus 24%	—\$577
\$546	—\$662	\$102.44 plus 30%	—\$546	\$738	—\$908	\$125.82 plus 28%	—\$738
\$662	—\$865	\$137.24 plus 34%	—\$662	\$908	—\$1,112	\$173.42 plus 32%	—\$908
\$865		\$206.26 plus 39%	—\$865	\$1,112		\$238.70 plus 37%	—\$1,112

### TABLE 3. SEMIMONTHLY Payroll Period

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages is:		The amount of income tax to be withheld shall be:		If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over \$59 . . . . . 0				Not over \$100 . . . . . 0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$59	—\$138	15%	—\$59	\$100	—\$275	15%	—\$100
\$138	—\$283	\$11.85 plus 18%	—\$138	\$275	—\$454	\$26.25 plus 18%	—\$275
\$283	—\$425	\$37.95 plus 21%	—\$283	\$454	—\$625	\$58.47 plus 21%	—\$454
\$425	—\$592	\$67.77 plus 26%	—\$425	\$625	—\$800	\$94.38 plus 24%	—\$625
\$592	—\$717	\$111.19 plus 30%	—\$592	\$800	—\$983	\$136.38 plus 28%	—\$800
\$717	—\$938	\$148.69 plus 34%	—\$717	\$983	—\$1,204	\$187.62 plus 32%	—\$983
\$938		\$223.83 plus 39%	—\$938	\$1,204		\$258.34 plus 37%	—\$1,204

### TABLE 4. MONTHLY Payroll Period

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages is:		The amount of income tax to be withheld shall be:		If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over \$118 . . . . . 0				Not over \$200 . . . . . 0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$118	—\$275	15%	—\$118	\$200	—\$550	15%	—\$200
\$275	—\$567	\$23.55 plus 18%	—\$275	\$550	—\$908	\$52.50 plus 18%	—\$550
\$567	—\$850	\$76.11 plus 21%	—\$567	\$908	—\$1,250	\$116.94 plus 21%	—\$908
\$850	—\$1,183	\$135.54 plus 26%	—\$850	\$1,250	—\$1,600	\$188.76 plus 24%	—\$1,250
\$1,183	—\$1,433	\$222.12 plus 30%	—\$1,183	\$1,600	—\$1,967	\$272.76 plus 28%	—\$1,600
\$1,433	—\$1,875	\$297.12 plus 34%	—\$1,433	\$1,967	—\$2,408	\$375.52 plus 32%	—\$1,967
\$1,875		\$447.40 plus 39%	—\$1,875	\$2,408		\$516.64 plus 37%	—\$2,408