



State of Illinois

COMPTROLLER

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PAYROLL BULLETIN

To: All State Agencies, Boards, Commissions and Universities

From: Steven L. Valasek, Director of State Accounting

Date: December 15, 1999

Subject: Federal Withholding Tax Tables – 2000
Earned Income Credit Tables – 2000
State Exemption Allowances – 2000

Number: 7-99

Attached are new withholding tax tables which will become effective with the December 16-31, 1999 payroll 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:

Semi-monthly	\$116.67
Monthly	\$233.33
Bi-weekly	\$107.69

- (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 5 exemptions) $\$116.67 \times 5 =$	- 583.35
(c)	Less: deductions described in 2(b) through (h) page 1	- 75.16
(d)	Plus: Other Compensation subject to withholding	<u>+ 30.00</u>
(e)	Taxable Gross	\$1,371.49
(f)	Tax on \$1,371.49 from semi-monthly married table on page 3.	

$$\begin{array}{r} \$1,371.49 \\ - 269.00 \\ \hline \$1,102.49 \times 15\% = \$ 165.37 \end{array}$$

Page 4 shows the new State exemption allowances for calendar year 2000.

Page 5 shows the 2000 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.

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.

Tables for Percentage Method of Withholding
(For Wages Paid in 2000)

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
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 \$102		\$0		Not over \$248		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$102	—\$1,071	15%	—\$102	\$248	—\$1,862	15%	—\$248
\$1,071	—\$2,304	\$145.35 plus 28%	—\$1,071	\$1,862	—\$3,885	\$242.10 plus 28%	—\$1,862
\$2,304	—\$5,162	\$490.59 plus 31%	—\$2,304	\$3,885	—\$6,385	\$808.54 plus 31%	—\$3,885
\$5,162	—\$11,152	\$1,376.57 plus 36%	—\$5,162	\$6,385	—\$11,265	\$1,583.54 plus 36%	—\$6,385
\$11,152	. . . . .	\$3,532.97 plus 39.6%	—\$11,152	\$11,265	. . . . .	\$3,340.34 plus 39.6%	—\$11,265

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
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 \$110		\$0		Not over \$269		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$110	—\$1,160	15%	—\$110	\$269	—\$2,017	15%	—\$269
\$1,160	—\$2,496	\$157.50 plus 28%	—\$1,160	\$2,017	—\$4,208	\$262.20 plus 28%	—\$2,017
\$2,496	—\$5,592	\$531.58 plus 31%	—\$2,496	\$4,208	—\$6,917	\$875.63 plus 31%	—\$4,208
\$5,592	—\$12,081	\$1,491.34 plus 36%	—\$5,592	\$6,917	—\$12,204	\$1,715.47 plus 36%	—\$6,917
\$12,081	. . . . .	\$3,827.38 plus 39.6%	—\$12,081	\$12,204	. . . . .	\$3,618.79 plus 39.6%	—\$12,204

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
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 \$221		\$0		Not over \$538		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$221	—\$2,321	15%	—\$221	\$538	—\$4,033	15%	—\$538
\$2,321	—\$4,992	\$315.00 plus 28%	—\$2,321	\$4,033	—\$8,417	\$524.25 plus 28%	—\$4,033
\$4,992	—\$11,183	\$1,062.88 plus 31%	—\$4,992	\$8,417	—\$13,833	\$1,751.77 plus 31%	—\$8,417
\$11,183	—\$24,163	\$2,982.09 plus 36%	—\$11,183	\$13,833	—\$24,408	\$3,430.73 plus 36%	—\$13,833
\$24,163	. . . . .	\$7,654.89 plus 39.6%	—\$24,163	\$24,408	. . . . .	\$7,237.73 plus 39.6%	—\$24,408

STATE OF ILLINOIS

Percentage Method Allowance Tables

Allowances per exemption for year 2000

Payroll Period	Exempt Amount
Bi-weekly	\$ 76.92
Semi-monthly	\$ 83.33
Monthly	\$166.67

Advance EIC Payment Tables

➔ Effective January 1, 2000

Tables for Percentage Method of Advance EIC Payments
(For Wages Paid in 2000)

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:	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	\$266 . . .	20.40% of wages	\$0	\$133 . . .	20.40% of wages
\$266	\$488 . . .	\$54	\$133	\$244 . . .	\$27
\$488		\$54 less 9.588% of wages in excess of \$488	\$244		\$27 less 9.588% of wages in excess of \$244

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:	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	\$288 . . .	20.40% of wages	\$0	\$144 . . .	20.40% of wages
\$288	\$528 . . .	\$59	\$144	\$264 . . .	\$29
\$528		\$59 less 9.588% of wages in excess of \$528	\$264		\$29 less 9.588% of wages in excess of \$264

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:	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	\$576 . . .	20.40% of wages	\$0	\$288 . . .	20.40% of wages
\$576	\$1,057 . . .	\$118	\$288	\$528 . . .	\$59
\$1,057		\$118 less 9.588% of wages in excess of \$1,057	\$528		\$59 less 9.588% of wages in excess of \$528