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PAYROLL BULLETIN

To: All State Agencies, Boards and Commissions
 From: Ellen Andres, Assistant Comptroller – Operations
 Date: January 10, 2020
 Subject: Federal Withholding Tax Tables – 2020
 Number: 1-20

The IRS has posted Publication 15-T Federal Income Tax Withholding Methods for use in 2020 at <https://www.irs.gov/pub/irs-pdf/p15t.pdf>. Federal tax withholding tables are included in this bulletin and will be effective for pay periods beginning February 1, 2020. The IOC will post an additional payroll bulletin providing withholding calculation samples and payroll voucher file layout changes at a future date. Due to changes made by the IRS to the 2020 W-4 form, there are now two different tax tables to be used for calculating employee withholding. Based on the W-4 on file for each employee, the following procedures are to be used:

- 2019 or earlier W-4 forms – Utilize the tax tables found on page 2 of this bulletin. Exemptions may still be used with these forms and the amounts per exemption by applicable pay period are listed below.

Bi-Weekly	\$ 165.00
Semi-monthly	\$ 179.00
Monthly	\$ 358.00
- 2020 W-4 form - Utilize the tax tables found on pages 3-4 of this bulletin. Exemptions may not be used with this form. The 2020 W-4 form adds Head of Household as a withholding status. Agencies submitting a payroll voucher file to the IOC using the new 2020 W-4 form must enter a “3” in byte 185 for these employees.

Effective January 1, 2020 all new employees or any current employee making withholding changes in 2020 must complete the new 2020 W-4 form. The 2020 federal W-4 form can be found at <https://www.irs.gov/pub/irs-pdf/fW-4.pdf>. The IOC will also post a payroll bulletin regarding the W-4 form in the near future.

Agencies may access this and other Payroll, SAMS, and Accounting Bulletins on the IOC’s website at www.illinoiscomptroller.gov/agencies. If you have questions regarding this bulletin, please contact the IOC payroll office at (217) 782-4758.

2020 Federal Tax Tables for 2019 or earlier W-4 Forms

BIWEEKLY Payroll Period										
MARRIED Persons					SINGLE Persons					
If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...	If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...	
at least...	But less than...				at least...	But less than...				
A	B	C	D	E	A	B	C	D	E	
\$0	\$458	\$0.00	0%	\$0	\$0	\$146	\$0.00	0%	\$0	
\$458	\$1,217	\$0.00	10%	\$458	\$146	\$526	\$0.00	10%	\$146	
\$1,217	\$3,544	\$75.90	12%	\$1,217	\$526	\$1,689	\$38.00	12%	\$526	
\$3,544	\$7,037	\$355.14	22%	\$3,544	\$1,689	\$3,436	\$177.56	22%	\$1,689	
\$7,037	\$13,019	\$1,123.60	24%	\$7,037	\$3,436	\$6,427	\$561.90	24%	\$3,436	
\$13,019	\$16,408	\$2,559.28	32%	\$13,019	\$6,427	\$8,121	\$1,279.74	32%	\$6,427	
\$16,408	\$24,383	\$3,643.76	35%	\$16,408	\$8,121	\$20,085	\$1,821.82	35%	\$8,121	
\$24,383		\$6,435.01	37%	\$24,383	\$20,085		\$6,009.22	37%	\$20,085	

SEMIMONTHLY Payroll Period										
MARRIED Persons					SINGLE Persons					
If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...	If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...	
at least...	But less than...				at least...	But less than...				
A	B	C	D	E	A	B	C	D	E	
\$0	\$496	\$0.00	0%	\$0	\$0	\$158	\$0.00	0%	\$0	
\$496	\$1,319	\$0.00	10%	\$496	\$158	\$570	\$0.00	10%	\$158	
\$1,319	\$3,840	\$82.30	12%	\$1,319	\$570	\$1,830	\$41.20	12%	\$570	
\$3,840	\$7,623	\$384.82	22%	\$3,840	\$1,830	\$3,722	\$192.40	22%	\$1,830	
\$7,623	\$14,104	\$1,217.08	24%	\$7,623	\$3,722	\$6,963	\$608.64	24%	\$3,722	
\$14,104	\$17,775	\$2,772.52	32%	\$14,104	\$6,963	\$8,798	\$1,386.48	32%	\$6,963	
\$17,775	\$26,415	\$3,947.24	35%	\$17,775	\$8,798	\$21,758	\$1,973.68	35%	\$8,798	
\$26,415		\$6,971.24	37%	\$26,415	\$21,758		\$6,509.68	37%	\$21,758	

MONTHLY Payroll Period										
MARRIED Persons					SINGLE Persons					
If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...	If the Adjusted Wage Amount (line 1d) is		The tentative amount to withhold is...	Plus this percentage ...	of the amount that the wage exceeds...	
at least...	But less than...				at least...	But less than...				
A	B	C	D	E	A	B	C	D	E	
\$0	\$992	\$0.00	0%	\$0	\$0	\$317	\$0.00	0%	\$0	
\$992	\$2,638	\$0.00	10%	\$992	\$317	\$1,140	\$0.00	10%	\$317	
\$2,638	\$7,679	\$164.60	12%	\$2,638	\$1,140	\$3,660	\$82.30	12%	\$1,140	
\$7,679	\$15,246	\$769.52	22%	\$7,679	\$3,660	\$7,444	\$384.70	22%	\$3,660	
\$15,246	\$28,208	\$2,434.26	24%	\$15,246	\$7,444	\$13,925	\$1,217.18	24%	\$7,444	
\$28,208	\$35,550	\$5,545.14	32%	\$28,208	\$13,925	\$17,596	\$2,772.62	32%	\$13,925	
\$35,550	\$52,829	\$7,894.58	35%	\$35,550	\$17,596	\$43,517	\$3,947.34	35%	\$17,596	
\$52,829		\$13,942.23	37%	\$52,829	\$43,517		\$13,019.69	37%	\$43,517	

2020 Federal Tax Tables for 2020 W-4 Forms

BIWEEKLY Payroll Period									
STANDARD Withholding Rate Schedules <small>(Use these if the box in Step 2 of Form W-4 is NOT checked)</small>					Form W-4, Step 2, Checkbox, Withholding Rate Schedules <small>(Use these if the box in Step 2 of Form W-4 IS checked)</small>				
If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:		of the amount that the Adjusted Wage exceeds—	If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:		of the amount that the Adjusted Wage exceeds—
At least—	But less than—	Plus this percentage—	Plus this percentage—	At least—	But less than—	Plus this percentage—	Plus this percentage—	At least—	But less than—
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					Married Filing Jointly				
\$0	\$954	\$0.00	0%	\$0	\$0	\$477	\$0.00	0%	\$0
\$954	\$1,713	\$0.00	10%	\$954	\$477	\$857	\$0.00	10%	\$477
\$1,713	\$4,040	\$75.90	12%	\$1,713	\$857	\$2,020	\$38.00	12%	\$857
\$4,040	\$7,533	\$355.14	22%	\$4,040	\$2,020	\$3,766	\$177.56	22%	\$2,020
\$7,533	\$13,515	\$1,123.60	24%	\$7,533	\$3,766	\$6,758	\$561.68	24%	\$3,766
\$13,515	\$16,904	\$2,559.28	32%	\$13,515	\$6,758	\$8,452	\$1,279.76	32%	\$6,758
\$16,904	\$24,879	\$3,643.76	35%	\$16,904	\$8,452	\$12,439	\$1,821.84	35%	\$8,452
\$24,879		\$6,435.01	37%	\$24,879	\$12,439		\$3,217.29	37%	\$12,439
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$477	\$0.00	0%	\$0	\$0	\$238	\$0.00	0%	\$0
\$477	\$857	\$0.00	10%	\$477	\$238	\$428	\$0.00	10%	\$238
\$857	\$2,020	\$38.00	12%	\$857	\$428	\$1,010	\$19.00	12%	\$428
\$2,020	\$3,766	\$177.56	22%	\$2,020	\$1,010	\$1,883	\$88.84	22%	\$1,010
\$3,766	\$6,758	\$561.68	24%	\$3,766	\$1,883	\$3,379	\$280.90	24%	\$1,883
\$6,758	\$8,452	\$1,279.76	32%	\$6,758	\$3,379	\$4,226	\$639.94	32%	\$3,379
\$8,452	\$20,415	\$1,821.84	35%	\$8,452	\$4,226	\$10,208	\$910.98	35%	\$4,226
\$20,415		\$6,008.89	37%	\$20,415	\$10,208		\$3,004.68	37%	\$10,208
Head of Household					Head of Household				
\$0	\$717	\$0.00	0%	\$0	\$0	\$359	\$0.00	0%	\$0
\$717	\$1,260	\$0.00	10%	\$717	\$359	\$630	\$0.00	10%	\$359
\$1,260	\$2,783	\$54.30	12%	\$1,260	\$630	\$1,391	\$27.10	12%	\$630
\$2,783	\$4,006	\$237.06	22%	\$2,783	\$1,391	\$2,003	\$118.42	22%	\$1,391
\$4,006	\$6,998	\$506.12	24%	\$4,006	\$2,003	\$3,499	\$253.06	24%	\$2,003
\$6,998	\$8,692	\$1,224.20	32%	\$6,998	\$3,499	\$4,346	\$612.10	32%	\$3,499
\$8,692	\$20,656	\$1,766.28	35%	\$8,692	\$4,346	\$10,328	\$883.14	35%	\$4,346
\$20,656		\$5,953.68	37%	\$20,656	\$10,328		\$2,976.84	37%	\$10,328

SEMIMONTHLY Payroll Period									
STANDARD Withholding Rate Schedules <small>(Use these if the box in Step 2 of Form W-4 is NOT checked)</small>					Form W-4, Step 2, Checkbox, Withholding Rate Schedules <small>(Use these if the box in Step 2 of Form W-4 IS checked)</small>				
If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:		of the amount that the Adjusted Wage exceeds—	If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:		of the amount that the Adjusted Wage exceeds—
At least—	But less than—	Plus this percentage—	Plus this percentage—	At least—	But less than—	Plus this percentage—	Plus this percentage—	At least—	But less than—
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					Married Filing Jointly				
\$0	\$1,033	\$0.00	0%	\$0	\$0	\$517	\$0.00	0%	\$0
\$1,033	\$1,856	\$0.00	10%	\$1,033	\$517	\$928	\$0.00	10%	\$517
\$1,856	\$4,377	\$82.30	12%	\$1,856	\$928	\$2,189	\$41.10	12%	\$928
\$4,377	\$8,160	\$384.82	22%	\$4,377	\$2,189	\$4,080	\$192.42	22%	\$2,189
\$8,160	\$14,642	\$1,217.08	24%	\$8,160	\$4,080	\$7,321	\$608.44	24%	\$4,080
\$14,642	\$18,313	\$2,772.76	32%	\$14,642	\$7,321	\$9,156	\$1,386.28	32%	\$7,321
\$18,313	\$26,952	\$3,947.48	35%	\$18,313	\$9,156	\$13,476	\$1,973.48	35%	\$9,156
\$26,952		\$6,971.13	37%	\$26,952	\$13,476		\$3,485.48	37%	\$13,476
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$517	\$0.00	0%	\$0	\$0	\$258	\$0.00	0%	\$0
\$517	\$928	\$0.00	10%	\$517	\$258	\$464	\$0.00	10%	\$258
\$928	\$2,189	\$41.10	12%	\$928	\$464	\$1,094	\$20.60	12%	\$464
\$2,189	\$4,080	\$192.42	22%	\$2,189	\$1,094	\$2,040	\$96.20	22%	\$1,094
\$4,080	\$7,321	\$608.44	24%	\$4,080	\$2,040	\$3,660	\$304.32	24%	\$2,040
\$7,321	\$9,156	\$1,386.28	32%	\$7,321	\$3,660	\$4,578	\$693.12	32%	\$3,660
\$9,156	\$22,117	\$1,973.48	35%	\$9,156	\$4,578	\$11,058	\$986.88	35%	\$4,578
\$22,117		\$6,509.83	37%	\$22,117	\$11,058		\$3,254.88	37%	\$11,058
Head of Household					Head of Household				
\$0	\$777	\$0.00	0%	\$0	\$0	\$389	\$0.00	0%	\$0
\$777	\$1,365	\$0.00	10%	\$777	\$389	\$682	\$0.00	10%	\$389
\$1,365	\$3,015	\$58.80	12%	\$1,365	\$682	\$1,507	\$29.30	12%	\$682
\$3,015	\$4,340	\$256.80	22%	\$3,015	\$1,507	\$2,170	\$128.30	22%	\$1,507
\$4,340	\$7,581	\$548.30	24%	\$4,340	\$2,170	\$3,791	\$274.16	24%	\$2,170
\$7,581	\$9,417	\$1,326.14	32%	\$7,581	\$3,791	\$4,708	\$663.20	32%	\$3,791
\$9,417	\$22,377	\$1,913.66	35%	\$9,417	\$4,708	\$11,189	\$956.64	35%	\$4,708
\$22,377		\$6,449.66	37%	\$22,377	\$11,189		\$3,224.99	37%	\$11,189

MONTHLY Payroll Period									
STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 is NOT checked)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS checked)				
If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage	of the amount that the Adjusted Wage exceeds—	If the Adjusted Wage Amount (line 1h) is:		The tentative amount to withhold is:	Plus this percentage	of the amount that the Adjusted Wage exceeds—
At least—	But less than—				At least—	But less than—			
A	B	C	D	E	A	B	C	D	E
Married Filing Jointly					Married Filing Jointly				
\$0	\$2,067	\$0.00	0%	\$0	\$0	\$1,033	\$0.00	0%	\$0
\$2,067	\$3,713	\$0.00	10%	\$2,067	\$1,033	\$1,856	\$0.00	10%	\$1,033
\$3,713	\$8,754	\$164.60	12%	\$3,713	\$1,856	\$4,377	\$82.30	12%	\$1,856
\$8,754	\$16,321	\$769.52	22%	\$8,754	\$4,377	\$8,160	\$384.82	22%	\$4,377
\$16,321	\$29,283	\$2,434.26	24%	\$16,321	\$8,160	\$14,642	\$1,217.08	24%	\$8,160
\$29,283	\$36,625	\$5,545.14	32%	\$29,283	\$14,642	\$18,313	\$2,772.76	32%	\$14,642
\$36,625	\$53,904	\$7,894.58	35%	\$36,625	\$18,313	\$26,952	\$3,947.48	35%	\$18,313
\$53,904		\$13,942.23	37%	\$53,904	\$26,952		\$6,971.13	37%	\$26,952
Single or Married Filing Separately					Single or Married Filing Separately				
\$0	\$1,033	\$0.00	0%	\$0	\$0	\$517	\$0.00	0%	\$0
\$1,033	\$1,856	\$0.00	10%	\$1,033	\$517	\$928	\$0.00	10%	\$517
\$1,856	\$4,377	\$82.30	12%	\$1,856	\$928	\$2,189	\$41.10	12%	\$928
\$4,377	\$8,160	\$384.82	22%	\$4,377	\$2,189	\$4,080	\$192.42	22%	\$2,189
\$8,160	\$14,642	\$1,217.08	24%	\$8,160	\$4,080	\$7,321	\$608.44	24%	\$4,080
\$14,642	\$18,313	\$2,772.76	32%	\$14,642	\$7,321	\$9,156	\$1,386.28	32%	\$7,321
\$18,313	\$44,233	\$3,947.48	35%	\$18,313	\$9,156	\$22,117	\$1,973.48	35%	\$9,156
\$44,233		\$13,019.48	37%	\$44,233	\$22,117		\$6,509.83	37%	\$22,117
Head of Household					Head of Household				
\$0	\$1,554	\$0.00	0%	\$0	\$0	\$777	\$0.00	0%	\$0
\$1,554	\$2,729	\$0.00	10%	\$1,554	\$777	\$1,365	\$0.00	10%	\$777
\$2,729	\$6,029	\$117.50	12%	\$2,729	\$1,365	\$3,015	\$58.80	12%	\$1,365
\$6,029	\$8,679	\$513.50	22%	\$6,029	\$3,015	\$4,340	\$256.80	22%	\$3,015
\$8,679	\$15,163	\$1,096.50	24%	\$8,679	\$4,340	\$7,581	\$548.30	24%	\$4,340
\$15,163	\$18,833	\$2,652.66	32%	\$15,163	\$7,581	\$9,417	\$1,326.14	32%	\$7,581
\$18,833	\$44,754	\$3,827.06	35%	\$18,833	\$9,417	\$22,377	\$1,913.66	35%	\$9,417
\$44,754		\$12,899.41	37%	\$44,754	\$22,377		\$6,449.66	37%	\$22,377