

2008 TAX WITHHOLDING TABLES

FEDERAL TAX (ALLOWANCES)		
# OF ALLOWANCES	BIWEEKLY	MONTHLY
1	\$ 134.62	\$ 291.67
2	\$269.24	\$583.34
3	\$403.86	\$875.01
4	\$538.48	\$1166.68
5	\$673.10	\$1458.35
6	\$807.72	\$1750.02
7	\$942.34	\$2041.69
8	\$1076.96	\$2333.36
9	\$1211.58	\$2625.03
10	\$1346.20	\$2916.70

ILLINOIS STATE TAX

Subtract from your gross wages the amount given on the chart for the number of allowances you claim, if any. Subtract any pretax retirement, health, dental, vision, FSA, HSA, parking, and transit deductions you might have. Take 3% of the remainder.

FEDERAL TAX

Subtract from your gross the amount given on the chart for the number of allowances you claim, if any. Subtract any pretax retirement, health, dental, vision, FSA, HSA, parking, and transit deductions you might have. Figure the tax on the remainder according to the appropriate table below.

ILLINOIS TAX (ALLOWANCES)		
# OF ALLOWANCES	BIWEEKLY	MONTHLY
1	\$ 76.92	\$ 166.67
2	\$153.84	\$333.34
3	\$230.76	\$500.01
4	\$307.68	\$666.68
5	\$384.60	\$833.35
6	\$461.52	\$1000.02
7	\$538.44	\$1166.69
8	\$615.36	\$1333.36
9	\$692.28	\$1500.03
10	\$769.20	\$1666.70

**TABLES FOR PERCENTAGE METHOD OF WITHHOLDING
(For wages Paid in 2008)**

TABLE 2-BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:
Not over \$102 \$0

Over-	But not over-		of excess over-
\$102	-\$396 . . .	10%	\$102
\$396	-\$1,306 . . .	\$29.40 plus 15%	\$396
\$1,306	-\$3,066 . . .	\$165.90 plus 25%	\$1,306
\$3,066	-\$6,404 . . .	\$605.90 plus 28%	\$3,066
\$6,404	-\$13,833 . . .	\$1,540.54 plus 33%	\$6,404
\$13,833		\$3,992.11 plus 35%	\$13,833

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:
Not over \$308 \$0

Over-	But not over-		of excess over-
\$308	-\$906	10%	\$308
\$906	-\$2,775	\$59.80 plus 15%	\$906
\$2,775	-\$5,302	\$340.15 plus 25%	\$2,775
\$5,302	-\$7,988	\$971.90 plus 28%	\$5,302
\$7,988	-\$14,042	\$1,723.98 plus 33%	\$7,988
\$14,042		\$3,721.80 plus 35%	\$14,042

TABLE 4-MONTHLY Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:
Not over \$221 \$0

Over-	But not over-		of excess over-
\$221	-\$858	10%	\$221
\$858	-\$2,830	\$63.70 plus 15%	\$858
\$2,830	-\$6,644	\$359.50 plus 25%	\$2,830
\$6,644	-\$13,875	\$1,313.00 plus 28%	\$6,644
\$13,875	-\$29,971	\$3,337.68 plus 33%	\$13,875
\$29,971		\$8,649.36 plus 35%	\$29,971

(b) MARRIED person-

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:
Not over \$667 \$0

Over-	But not over-		of excess over-
\$667	-\$1,963	10%	\$667
\$1,963	-\$6,013	\$129.60 plus 15%	\$1,963
\$6,013	-\$11,488	\$737.10 plus 25%	\$6,013
\$11,488	-\$17,308	\$2,105.85 plus 28%	\$11,488
\$17,308	-\$30,425	\$3,735.45 plus 33%	\$17,308
\$30,425		\$8,064.06 plus 35%	\$30,425

SOCIAL SECURITY TAX

**6.2% OF GROSS SALARY LESS PRETAX DEDUCTIONS
OTHER THAN RETIREMENT
\$102,000 MAXIMUM TAXABLE GROSS
\$6,324.00 MAXIMUM TAX TO BE PAID**

MEDICARE TAX

**1.45% OF GROSS SALARY LESS PRETAX DEDUCTIONS
OTHER THAN RETIREMENT**

NO MAXIMUM