

2019 Tax Withholding Tables

FEDERAL TAX (ALLOWANCES)		
# OF ALLOWANCES	BIWEEKLY	MONTHLY
1	\$161.50	\$350.00
2	\$323.00	\$700.00
3	\$484.50	\$1,050.00
4	\$646.00	\$1,400.00
5	\$807.50	\$1,750.00
6	\$969.00	\$2,100.00
7	\$1,130.50	\$2,450.00
8	\$1,292.00	\$2,800.00
9	\$1,453.50	\$3,150.00
10	\$1,615.00	\$3,500.00

ILLINOIS TAX (ALLOWANCES)		
# OF ALLOWANCES	BIWEEKLY	MONTHLY
1	\$87.50	\$189.58
2	\$175.00	\$379.16
3	\$262.50	\$568.74
4	\$350.00	\$758.32
5	\$437.50	\$947.90
6	\$525.00	\$1,137.48
7	\$612.50	\$1,327.06
8	\$700.00	\$1,516.64
9	\$787.50	\$1,706.22
10	\$875.00	\$1,895.80

Instructions for using the tax withholding tables

FEDERAL TAX

Gross pay less any pretax retirement, health, dental, vision, FSA, and HSA. Then subtract the amount given on the “Federal Tax (allowance)” chart for the number of allowances you claim, if any. Nonresidents for tax purposes need to add \$666.70 to the monthly figure (\$307.70 to a biweekly figure). Figure the tax on the remainder according to table 2 or 4 below.

ILLINOIS STATE TAX

Gross pay less any pretax retirement, health, dental, vision, FSA, and HSA you might have. Then subtract the amount given on the “Illinois Tax (allowances)” chart for the number of allowances you claim, if any. Take 4.95% of the remainder.

FICA TAXES

SOCIAL SECURITY (OASDI)

6.2% of gross pay less any pretax health, dental, vision, FSA, and HSA, you might have (do not include retirement). Up to \$132,900 each calendar year. \$8,239.80 maximum taxes each calendar year.

MEDICARE

1.45% of gross pay less any pretax health, dental, vision, FSA, and HSA, you might have (do not include retirement). Applied to wages up to \$199,999.99 each calendar year.

2.35% of gross pay less any pretax health, dental, vision, FSA, and HSA, you might have (do not include retirement). Applied to wages above \$200,000.00 each calendar year.

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 \$146		\$0	Not over \$454		\$0
Over—	But not over—	of excess over—	Over—	But not over—	of excess over—
\$146	—\$519	\$0.00 plus 10%	\$454	—\$1,200	\$0.00 plus 10%
\$519	—\$1,664	\$37.30 plus 12%	\$1,200	—\$3,490	\$74.60 plus 12%
\$1,664	—\$3,385	\$174.70 plus 22%	\$3,490	—\$6,931	\$349.40 plus 22%
\$3,385	—\$6,328	\$553.32 plus 24%	\$6,931	—\$12,817	\$1,106.42 plus 24%
\$6,328	—\$7,996	\$1,259.64 plus 32%	\$12,817	—\$16,154	\$2,519.06 plus 32%
\$7,996	—\$19,773	\$1,793.40 plus 35%	\$16,154	—\$24,006	\$3,586.90 plus 35%
\$19,773		\$5,915.35 plus 37%	\$24,006		\$6,335.10 plus 37%

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 \$317		\$0	Not over \$983		\$0
Over—	But not over—	of excess over—	Over—	But not over—	of excess over—
\$317	—\$1,125	\$0.00 plus 10%	\$983	—\$2,600	\$0.00 plus 10%
\$1,125	—\$3,606	\$80.80 plus 12%	\$2,600	—\$7,563	\$161.70 plus 12%
\$3,606	—\$7,333	\$378.52 plus 22%	\$7,563	—\$15,017	\$757.26 plus 22%
\$7,333	—\$13,710	\$1,198.46 plus 24%	\$15,017	—\$27,771	\$2,397.14 plus 24%
\$13,710	—\$17,325	\$2,728.94 plus 32%	\$27,771	—\$35,000	\$5,458.10 plus 32%
\$17,325	—\$42,842	\$3,885.74 plus 35%	\$35,000	—\$52,013	\$7,771.38 plus 35%
\$42,842		\$12,816.69 plus 37%	\$52,013		\$13,725.93 plus 37%