## 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.

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### 2019 Tax Withholding Tables

#### FEDERAL TAX (ALLOWANCES)

<table>
<thead>
<tr>
<th># OF ALLOWANCES</th>
<th>BIWEEKLY</th>
<th>MONTHLY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$161.50</td>
<td>$350.00</td>
</tr>
<tr>
<td>2</td>
<td>$323.00</td>
<td>$700.00</td>
</tr>
<tr>
<td>3</td>
<td>$484.50</td>
<td>$1,050.00</td>
</tr>
<tr>
<td>4</td>
<td>$646.00</td>
<td>$1,400.00</td>
</tr>
<tr>
<td>5</td>
<td>$807.50</td>
<td>$1,750.00</td>
</tr>
<tr>
<td>6</td>
<td>$969.00</td>
<td>$2,100.00</td>
</tr>
<tr>
<td>7</td>
<td>$1,130.50</td>
<td>$2,450.00</td>
</tr>
<tr>
<td>8</td>
<td>$1,292.00</td>
<td>$2,800.00</td>
</tr>
<tr>
<td>9</td>
<td>$1,453.50</td>
<td>$3,150.00</td>
</tr>
<tr>
<td>10</td>
<td>$1,615.00</td>
<td>$3,500.00</td>
</tr>
</tbody>
</table>

#### ILLINOIS TAX (ALLOWANCES)

<table>
<thead>
<tr>
<th># OF ALLOWANCES</th>
<th>BIWEEKLY</th>
<th>MONTHLY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$87.50</td>
<td>$189.58</td>
</tr>
<tr>
<td>2</td>
<td>$175.00</td>
<td>$379.16</td>
</tr>
<tr>
<td>3</td>
<td>$262.50</td>
<td>$568.74</td>
</tr>
<tr>
<td>4</td>
<td>$350.00</td>
<td>$758.32</td>
</tr>
<tr>
<td>5</td>
<td>$437.50</td>
<td>$947.90</td>
</tr>
<tr>
<td>6</td>
<td>$525.00</td>
<td>$1,137.48</td>
</tr>
<tr>
<td>7</td>
<td>$612.50</td>
<td>$1,327.06</td>
</tr>
<tr>
<td>8</td>
<td>$700.00</td>
<td>$1,516.64</td>
</tr>
<tr>
<td>9</td>
<td>$787.50</td>
<td>$1,706.22</td>
</tr>
<tr>
<td>10</td>
<td>$875.00</td>
<td>$1,895.80</td>
</tr>
</tbody>
</table>

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### TABLE 2—BIWEEKLY Payroll Period

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

If the amount of wages (after subtracting withholding allowances) is:

<table>
<thead>
<tr>
<th>Over</th>
<th>But not over</th>
<th>of excess over</th>
</tr>
</thead>
<tbody>
<tr>
<td>$146</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>$159</td>
<td>$0.00 plus 10%</td>
<td>$146</td>
</tr>
<tr>
<td>$1,664</td>
<td>$0.00 plus 12%</td>
<td>$159</td>
</tr>
<tr>
<td>$3,835</td>
<td>$0.00 plus 22%</td>
<td>$1,664</td>
</tr>
<tr>
<td>$6,382</td>
<td>$0.00 plus 24%</td>
<td>$3,835</td>
</tr>
<tr>
<td>$10,773</td>
<td>$0.00 plus 37%</td>
<td>$6,382</td>
</tr>
</tbody>
</table>

The amount of income tax to withhold is:

<table>
<thead>
<tr>
<th>(a) SINGLE person (including head of household)—</th>
<th>(b) MARRIED person—</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>$0.00 plus 10%</td>
</tr>
<tr>
<td>$146</td>
<td>$146</td>
</tr>
<tr>
<td>$159</td>
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<tr>
<td>$1,664</td>
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<tr>
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<td>$6,382</td>
</tr>
<tr>
<td>$10,773</td>
<td>$10,773</td>
</tr>
</tbody>
</table>

### TABLE 4—MONTHLY Payroll Period

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

If the amount of wages (after subtracting withholding allowances) is:

<table>
<thead>
<tr>
<th>Over</th>
<th>But not over</th>
<th>of excess over</th>
</tr>
</thead>
<tbody>
<tr>
<td>$317</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>$1,125</td>
<td>$0.00 plus 10%</td>
<td>$317</td>
</tr>
<tr>
<td>$1,125</td>
<td>$0.00 plus 12%</td>
<td>$1,125</td>
</tr>
<tr>
<td>$1,125</td>
<td>$0.00 plus 22%</td>
<td>$1,125</td>
</tr>
<tr>
<td>$1,125</td>
<td>$0.00 plus 33%</td>
<td>$1,125</td>
</tr>
<tr>
<td>$1,125</td>
<td>$0.00 plus 37%</td>
<td>$1,125</td>
</tr>
</tbody>
</table>

The amount of income tax to withhold is:

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<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>$0.00 plus 10%</td>
</tr>
<tr>
<td>$317</td>
<td>$317</td>
</tr>
<tr>
<td>$1,125</td>
<td>$1,125</td>
</tr>
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<td>$1,125</td>
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