

# 2021 Tax Withholding Tables - Federal

Revised 1/8/21



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The Federal income tax withholding tables changed effective January 1, 2021. The IRS Publication 15-T, Federal Income Tax Withholding Methods, provides the tables for the calculations.

<b>STANDARD Withholding Rate Schedules</b>				
<b>(Use these if the Form W-4 is from 2019 or earlier, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is NOT checked.)</b>				
If the Adjusted Annual Wage Amount (line 2a) is		The tentative amount to withhold is...	Plus this percentage..	of the amount that the Adjusted Annual Wage exceeds...
At least...	But less than...			
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>Married Filing Jointly</b>				
\$0	\$12,200	\$0.00	0%	\$0
\$12,200	\$32,100	\$0.00	10%	\$12,200
\$32,100	\$93,250	\$1,990.00	12%	\$32,100
\$93,250	\$187,950	\$9,328.00	22%	\$93,250
\$187,950	\$342,050	\$29,502.00	24%	\$184,950
\$342,050	\$431,050	\$67,206.00	32%	\$342,050
\$431,050	\$640,500	\$95,686.00	35%	\$431,050
\$640,500		\$168,993.50	37%	\$640,500
<b>Single or Married Filing Separately</b>				
\$0	\$3,950	\$0.00	0%	\$0
\$3,950	\$13,900	\$0.00	10%	\$3,800
\$13,900	\$44,475	\$995.00	12%	\$13,900
\$44,475	\$90,325	\$4,664.00	22%	\$44,475
\$90,325	\$168,875	\$14,751.00	24%	\$90,325
\$168,875	\$213,375	\$33,603.00	32%	\$168,875
\$213,375	\$527,550	\$47,843.00	35%	\$213,375
\$527,550		\$157,804.25	37%	\$527,550
<b>Head of Household</b>				
\$0	\$10,200	\$0.00	0%	\$0
\$10,200	\$24,400	\$0.00	10%	\$10,200
\$24,400	\$64,400	\$1,420.00	12%	\$24,400
\$64,400	\$96,550	\$6,220.00	22%	\$64,400
\$96,550	\$175,100	\$13,293.00	24%	\$96,550
\$175,100	\$219,600	\$32,145.00	32%	\$175,100
\$219,600	\$533,800	\$46,385.00	35%	\$219,600
\$533,800		\$156,355.00	37%	\$533,800

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<b>Form W-4, Step 2, Checkbox, Withholding Rate Schedules</b>				
<b>(Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 IS checked.)</b>				
If the Adjusted Annual Wage Amount (line 2a) is		The tentative amount to withhold is...	Plus this percentage..	of the amount that the Adjusted Annual Wage exceeds...
At least...	But less than...			
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>Married Filing Jointly</b>				
\$0	\$12,550	\$0.00	0%	\$0
\$12,550	\$22,500	\$0.00	10%	\$12,550
\$22,500	\$53,075	\$995.00	12%	\$22,500
\$53,075	\$98,925	\$4,664.00	22%	\$53,075
\$98,925	\$177,475	\$14,751.00	24%	\$98,925
\$177,475	\$221,975	\$33,603.00	32%	\$177,475
\$221,975	\$326,700	\$47,843.00	35%	\$221,975
\$326,700		\$84,496.75	37%	\$326,700
<b>Single or Married Filing Separately</b>				
\$0	\$6,275	\$0.00	0%	\$0
\$6,275	\$11,250	\$0.00	10%	\$6,275
\$11,250	\$26,538	\$497.50	12%	\$11,250
\$26,538	\$49,463	\$2,332.00	22%	\$26,538
\$49,463	\$88,738	\$7,375.50	24%	\$49,463
\$88,738	\$110,988	\$16,801.50	32%	\$88,738
\$110,988	\$268,075	\$23,921.50	35%	\$110,988
\$268,075		\$78,902.13	37%	\$268,075
<b>Head of Household</b>				
\$0	\$9,400	\$0.00	0%	\$0
\$9,400	\$16,500	\$0.00	10%	\$9,400
\$16,500	\$36,500	\$710.00	12%	\$16,500
\$36,500	\$52,575	\$3,110.00	22%	\$36,500
\$52,575	\$91,850	\$6,646.50	24%	\$52,575
\$91,850	\$114,100	\$16,075.50	32%	\$91,850
\$114,100	\$271,200	\$23,192.50	35%	\$114,100
\$271,200		\$78,177.50	37%	\$271,200

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## Supplemental Tax Rate **22%**

The optional flat rate of withholding allowed for supplemental wage payments is 22% for 2021. These payments made to an employee in addition to the employee's regular wages, include, but are not limited to, bonuses, commissions, accumulated sick leave, severance pay, retroactive pay increases, and similar types of pay. In 2021, you must withhold Federal income tax of 37% on any supplemental wages exceeding \$1,000,000 that you pay to an individual during the year.

## Nonresident Alien Withholding

If the nonresident alien employee was first paid wages before 2020 and has not submitted a Form W-4 for 2020 or later, add the amount shown in Table 1 to their wages for calculating federal income tax withholding.

<b>Nonresident Alien Withholding</b>	
Table for Withholding Adjustment for Nonresident Alien Taxation	
<b>Pay Period</b>	<b>Additional Amount</b>
Semimonthly	\$343.80
Monthly	\$687.50
Annually	\$8,250.00

If the nonresident alien employee has submitted a Form W-4 for 2020 or later or was first paid wages in 2020 or later, add the amount shown in Table 2 to their wages for calculating federal income tax withholding.

<b>Nonresident Alien Withholding</b>	
Table for Withholding Adjustment for Nonresident Alien Taxation	
<b>Pay Period</b>	<b>Additional Amount</b>
Semimonthly	\$22.90
Monthly	\$1,045.80
Annually	\$12,550.00

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## Employment Taxes

<b>Wage Base and Rate:</b>			
	Wage Base	Employee Rate	Employer Rate
OASDI (Old, Age, Survivor, Disability Insurance)	\$142,800	6.20%	6.20%
Medicare	No Limit	1.45%	1.45%
<p>***Beginning January 1, 2013, an employer must withhold Additional Medicare Tax from wages it pays to an individual in excess of \$200,000 in a calendar year, without regard to the individual's filing status or wages paid by another employer. There is no employer match for Additional Medicare Tax.</p>			
<b>Applicable Social Security Exemptions:</b>			
	<u>OASDI</u>	<u>Medicare</u>	
Non-Resident Alien for Tax Purposes F-1, J-1, M-1, or Q-1 immigration status	Exempt	Exempt	
Student			
Undergraduate			
Spring 2019 >= 6 hours ( <i>half-time</i> )	Exempt	Exempt	
Summer 2019 >= 3 hours ( <i>half-time</i> )	Exempt	Exempt	
Fall 2019 >= 6 hours ( <i>half-time</i> )	Exempt	Exempt	
Graduate			
Spring 2019 >= 5 hours ( <i>half-time</i> )	Exempt	Exempt	
Summer 2019 >= 3 hours ( <i>half-time</i> )	Exempt	Exempt	
Fall 2019 >= 5 hours ( <i>half-time</i> )	Exempt	Exempt	
SURS Participant			
Pre - 07/01/96	Exempt	Exempt	
Pre - 07/01/96 Opt-In Election	Exempt	Subject to	
Post 07/01/96	Exempt	Subject to	
Retiree (Annuitant)	Exempt	Subject to	

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## Qualified Retirement Plan Limits

### Fiscal Year 2021

Defined Benefit Plan*	\$285,000.00
Defined Contribution Plan	\$57,000.00

### Fiscal Year 2022

Defined Benefit Plan*	\$290,000.00
Defined Contribution Plan	\$58,000.00

\* Employees with continuous employment with qualified retirement defined plan participant beginning prior to July 1, 1996 are exempt from the annual Defined Benefit Plan Limit.

## 403(b)/457 Annual Limits

	<u>Basic</u>	<u>Age-50</u>	<u>15-Yr Catch-Up</u>	<u>Final 3 Years</u>
403(b)	\$19,500.00	\$6,500.00	\$3,000.00	N/A
457	\$19,500.00	\$6,500.00	N/A	\$19,500.00

## Unemployment Tax

Wage Base	\$7,000
Employer Rate	Exempt
Applicable Credit Limit	Exempt

\*In 1978, coverage under the Illinois Unemployment Insurance system was extended to workers employed by local governmental entities. Although these entities continue to be exempt from the taxing provisions of the Federal Unemployment Tax Act, they are required to pay contributions under Illinois law. (Section 1405)

However, they may elect, instead, in lieu of paying contributions, to reimburse the State for the actual amount of any benefits paid to their former workers. (Section 1405)

Local governmental entities electing to reimburse benefits, like all other employers, are required to file quarterly Wage Reports listing the name and social security number of each worker and the total wages paid to each worker for employment during the calendar quarter. (Section 1400)