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# 2021 Illinois Tax Information

Revised 1/8/21



OFFICE OF THE  
COMPTROLLER  
*Illinois State University*

Payroll

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## Illinois Income Tax Rate **4.95%**

Effective July 1, 2017, the current rate is 4.95 percent of net income.

## Personal Exemptions

Dollar Amounts of One Withholding Allowance for Selected Pay Periods	
Pay Period	Additional Amount
Semimonthly	\$98.96
Monthly	\$197.92
Annually	\$2,375.00

Additional Allowance amount is \$1,000.

## Unemployment Tax

Wage Base                \$12,960  
Employer Rate        Elected to reimburse benefits.

\*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)