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## VC – 2025 Released Federal / Illinois State Tax Information

### 2025 Federal Tax Table - Admin > Payroll > Tax Tables > Federal

PR Tax Tables Federal

Information **Single** Married Head of Household

Federal Tax ID	
Standard Exemption	4,300.00
Employer Social Security	6.20%
Employee Social Security	6.20%
Social Security Limit	176,100.00
Employer Medicare	1.45%
Employee Medicare	1.45%
Additional Employee Medicare	0.90%
For FWT Status - Single: On Wages Exceeding	200,000.00
For FWT Status - Married: On Wages Exceeding	200,000.00
Federal Vendor ID	
Federal Unemployment	0.60%
Federal Unemployment Maximum	7,000.00
FUT Vendor ID	
401(k) Limit	23,500.00
401(k) Catch-up Limit (Over 50)	31,000.00

#### Single Tab

PR Tax Tables Federal

Information **Single** Married Head of Household

Lower Limit	Tax \$	Plus %
\$6,400.00	\$0.00	10.00%
\$18,325.00	\$1,192.50	12.00%
\$54,875.00	\$5,578.50	22.00%
\$109,750.00	\$17,651.00	24.00%
\$203,700.00	\$40,199.00	32.00%
\$256,925.00	\$57,231.00	35.00%
\$632,750.00	\$188,769.75	37.00%
\$0.00	\$0.00	0.00%
\$0.00	\$0.00	0.00%
\$0.00	\$0.00	0.00%

#### Married Tab

PR Tax Tables Federal

Information Single **Married** Head of Household

Lower Limit	Tax \$	Plus %
\$17,100.00	\$0.00	10.00%
\$40,950.00	\$2,385.00	12.00%
\$114,050.00	\$11,157.00	22.00%
\$223,800.00	\$35,302.00	24.00%
\$411,700.00	\$80,398.00	32.00%
\$518,150.00	\$114,462.00	35.00%
\$768,700.00	\$202,154.50	37.00%
\$0.00	\$0.00	0.00%
\$0.00	\$0.00	0.00%
\$0.00	\$0.00	0.00%

## Head of Household Tab

PR Tax Tables Federal

Information	Single	Married	Head of Household
Lower Limit			
\$13,900.00			\$0.00 10.00%
\$30,900.00			\$1,700.00 12.00%
\$78,750.00			\$7,442.00 22.00%
\$117,250.00			\$15,912.00 24.00%
\$211,200.00			\$38,460.00 32.00%
\$264,400.00			\$55,484.00 35.00%
\$640,250.00			\$187,031.50 37.00%
\$0.00			\$0.00 0.00%
\$0.00			\$0.00 0.00%
\$0.00			\$0.00 0.00%

Federal Unemployment tax is generally .6% on the first \$7,000. However, employers in credit reduction states are subject to a higher rate. Check with your accountant to determine your rate. 401K limits pertain to payroll deductions where "Section 401K Deduction (non-Roth)" is checked.

**2025 Illinois State Tax Tables - Admin > Payroll > Tax Tables > State/Local**  
**We will update once the IL tax tables are released**

PR State/Local Tax Tables - Illinois

Page 1 **Single** Married

State/Local ID: IL Local Tax District

State/Local Name: Illinois

State/Local Tax ID:

Sales Tax%: 6.25%

Sales Tax ID:

Exemption: \$2,775.00

SWT/Local% of FWT: 0.00%

SWT/Local GL Account#:

SWT/Local Vendor ID:

SWT/Local Credit: \$0.00

SUT GL Account#:

SUT Vendor ID:

SUT Overhead%: 0.0000%

SUT Account#:

State Identifier: 17

S.D.I. Percent: 0.0000%

SUT Lower%: 0.0000%

SUT Higher%: 0.0000%

Employee Gross Limit: \$13,590.00

Employer Gross Limit: \$50,000.00

Subtract FWT:

Round SWT/Local Tax:

Print Subtotal W2's:

S.D.I. Gross Limit: \$0.00

**Single Tab**

**Married Tab**

Page 1 **Single** Married

Lower Limit	Tax \$	Plus %
\$0.00	\$0.00	4.9500%
\$0.00	\$0.00	0.0000%
\$0.00	\$0.00	0.0000%

Page 1 Single **Married**

Lower Limit	Tax \$	Plus %
\$0.00	\$0.00	4.9500%
\$0.00	\$0.00	0.0000%
\$0.00	\$0.00	0.0000%

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