



208 N. Washington Street
 Naperville, IL 60540-4514
 (630) 355-8188
support@jobcost.com
www.jobcost.com

VC – 2026 Released Federal Tax Information

2026 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		184,500.00		
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		24,500.00		
401(k) Catch-up Limit (Over 50)		32,500.00		
401(k) Limit (60, 61, 62, 63)		35,750.00		

Single Tab

PR Tax Tables Federal

Information Single Married Head of Household

Lower Limit	Tax \$	Plus %
\$7,500.00	\$0.00	10.00%
\$19,900.00	\$1,240.00	12.00%
\$57,900.00	\$5,800.00	22.00%
\$113,200.00	\$17,966.00	24.00%
\$209,275.00	\$41,024.00	32.00%
\$263,725.00	\$58,448.00	35.00%
\$648,100.00	\$192,979.25	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 %
\$19,300.00	\$0.00	10.00%
\$44,100.00	\$2,480.00	12.00%
\$120,100.00	\$11,600.00	22.00%
\$230,700.00	\$35,932.00	24.00%
\$422,850.00	\$82,048.00	32.00%
\$531,750.00	\$116,896.00	35.00%
\$788,000.00	\$206,583.50	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	Tax \$	Plus %
\$15,550.00	\$0.00	10.00%
\$33,250.00	\$1,770.00	12.00%
\$83,000.00	\$7,740.00	22.00%
\$121,250.00	\$16,155.00	24.00%
\$217,300.00	\$39,207.00	32.00%
\$271,750.00	\$56,631.00	35.00%
\$656,150.00	\$191,171.00	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.

2026 Illinois State Tax Tables - Admin > Payroll > Tax Tables > State/Local
Updated December 30, 2025

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%: 0.00%

Sales Tax ID:

Exemption: \$2,925.00

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: \$14,250.00

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%

Customers with a support contract may email support@jobcost.com or call (630)355-8188 for assistance.