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**FYI...** All our calculators are able to address Supplemental withholding rates. Note that Supplemental is an option in the Federal Filing Status field.

## ERROR

withholding method = 5%

Supplemental Rate = Withhold at 5%

### Local Taxes:

Chicago Employer Expense Tax - \$4 per month per employee and commission merchant (in excess of 49)

State Unemployment Insurance (SUI):

Register as employer by filing Form UI-1 (Report to Determine Liability)

Report quarterly wages and contributions by filing Form UI-3/40 Employer's Contribution and Wage Report) by last day of month following end of quarter.

Wage base is \$12,740 for 2011

Rates range from 0.550% to 9.45%

New employers use 4.350% except new construction employer which should use 5.250%.

Rates include the 0.550% fund-building factor

### State Disability Insurance (SDI):

none

### State labor laws:

*Minimum Wage* - \$8.25

*Termination Pay* - Fired/Quit - next regular payday.

### New Hire Reporting:

Employers must report hiring, rehiring, and return reporting to work within 20 days on New Hire Reporting Form to:

Illinois New Hire Directory

P.O. Box 19473

Springfield, IL 62794-9473

312-327-4473

217-557-1947 (fax)

### Remit Withholding for Child Support to:

State Disbursement Unit

P.O. Box 8000

Wheaton, IL 60189-8000

800-327-4473

To report online [click here](#)

### Reciprocity States:

Iowa, Kentucky, Michigan, Wisconsin

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For paycheck calculation visit the [Illinois Paycheck Calculator](#) of PaycheckCity.

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Payroll-Taxes.com is a free online resource featuring a compilation of research, collaboration and web tools for use by payroll professionals and more including information about Illinois state tax, articles, federal tax information and state tax information.

## ERF

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