



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

# PAYROLL BULLETIN

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TO: All State Agencies, Boards and Commissions  
FROM: Ellen Andres, Assistant Comptroller - Operations  
DATE: December 15, 2022  
SUBJECT: W-4 Form Reminders  
NUMBER: 4-22

A new [C-25 - IRS - Form W-4 Employee's Withholding Certificate](#) and [C-25 - IDOR - Form IL-W-4 - Employee's Illinois Withholding Allowance Certificate](#) should be completed by State employees making changes to their federal or state tax withholding. Employees who claimed total exemption from federal income tax withholding in 2022 must submit a new W-4 form to their agency by February 15, 2023, to continue to claim total exemption in 2023. Agencies must begin withholding for employees who have not submitted the form by this date.

State employees hired after December 31, 2019, and current employees making any changes to their W-4 form must complete a 2020 or later version of the IRS W-4 form for federal tax withholding and an Illinois Department of Revenue's IL-W-4 form for Illinois income tax withholding.

Agencies must keep the most recently signed W-4 forms on file for current employees, and the most recently signed W-4 forms on file for employees that have left the agency for a period of 4½ years.

As a reminder, agencies should not submit copies of employee W-4 forms to the IOC. Employees must complete [C-26 - Employee Address Certification](#) when hired and when making a name or address changes. This form should be submitted to the IOC for the purposes of mailing payments and tax reporting documents.

If you have questions concerning this Payroll Bulletin, please contact Katie Guy at [katie.guy@illinoiscomptroller.gov](mailto:katie.guy@illinoiscomptroller.gov). Agencies may access this and other [Accounting](#), [Payroll](#), and [SAMS](#) Bulletins on the IOC website.