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ILLINOIS STATE COMPTROLLER

PAYROLL BULLETIN

TO: All State Agencies, Boards and Commissions
FROM: Ellen Andres, Assistant Comptroller - Operations
DATE: February 08, 2022
SUBJECT: W-4 Form Updates and Reminders for 2022
NUMBER: 1-22

The Internal Revenue Service has released the 2022 W-4 Form – Employee’s Withholding Allowance Certificate. To provide State employees with the most recent IRS and Illinois Department of Revenue W-4 Forms, the Illinois Office of Comptroller (IOC) has updated the [C-25 - IRS - Form W-4 Employee's Withholding Certificate \(2022\)](#). The [C-25 - IDOR - Form IL-W-4 - Employee's Illinois Withholding Allowance Certificate](#) was last revised in May of 2020.

W-4 Form and Address Reminders

- 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.
- Employees who claimed total exemption from federal income tax withholding in 2021 must submit a new IRS 2022 W-4 form to their agency by February 15, 2022, to continue to claim total exemption in 2022. Agencies must begin withholding for employees who have not submitted the form by this date.
- 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.
- Employees must complete [C-26 - Employee Address Certification](#) when hired and when making a name or address changes. A copy of this form should be submitted to the IOC for payment and tax reporting purposes. Agencies should not submit copies of employee W-4 forms to the IOC.

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