



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

# ACCOUNTING BULLETIN

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TO: Fiscal Officers of All State Agencies  
FROM: Sarah Robinson, Deputy Assistant Comptroller  
DATE: October 01, 2025  
SUBJECT: Payments for Deceased State Employees  
NUMBER: 293

Public Act 104-0116 amends section 14a of the State Finance Act (30 ILCS 105). The amendment requires agencies that owe compensation for accrued time to the estate or heirs of a deceased State employee to submit the unpaid amount to the State Treasurer's Office as unclaimed property if it remains unpaid for more than one year after the employee's death. This change becomes effective January 1, 2026.

### **30 ILCS 105/14a**

Sec. 14a. Payments for unused benefits; use of sick leave.

(a) Upon the death of a State employee, his or her estate is entitled to receive from the appropriation for personal services available for payment of his or her compensation such sum for accrued vacation period, accrued overtime, and accrued qualifying sick leave as would have been paid or allowed to such employee had he or she survived and terminated his or her employment.

Except as provided in the Revised Uniform Unclaimed Property Act, the State Comptroller shall draw a warrant or warrants against the appropriation, upon receipt of a proper death certificate, payable to decedent's estate, or if no estate is opened, to the person or persons entitled thereto under Section 25-1 of the Probate Act of 1975 upon receipt of the affidavit referred to in that Section, for the sum due. Funds owed to the estate or heirs of a deceased State employee pursuant to this Section that are not paid within one year of the State employee's death shall be reported and remitted to the State Treasurer pursuant to the Revised Uniform Unclaimed Property Act.

Agencies should continue to follow the Death Benefit Procedure outlined in SAMS Manual Procedure 23.50.20 when making benefit compensation payments to the estate or heirs of a deceased employee, provided the payment is vouchered within one year of the employee's passing. If the payment cannot be vouchered within that one-year period, agencies must remit the compensation owed to the State Treasurer's Office. For questions about the unclaimed property remittance process, please contact the State Treasurer's Office Unclaimed Property division at [up\\_report@illinoistreasurer.gov](mailto:up_report@illinoistreasurer.gov).

If you have any questions concerning this bulletin, please contact Kaie 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.