



Note: These instructions are written for employees to address withholding from wages. However, this form can also be completed and submitted to a payor if an agreement was made to voluntarily withhold Illinois Income tax from other (non-wage) Illinois income.

Who must complete Form IL-W-4?

If you are an employee, you must complete this form so your employer can withhold the correct amount of Illinois Income Tax from your pay. The amount withheld from your pay depends, in part, on the number of allowances you claim on this form.

Even if you claimed exemption from withholding on your federal Form W-4, U.S. Employee's Withholding Allowance Certificate, because you do not expect to owe any federal income tax, you may be required to have Illinois Income Tax withheld from your pay (see Publication 130, Who is Required to Withhold Illinois Income Tax). If you are claiming exempt status from Illinois withholding, you must check the exempt status box on Form IL-W-4 and sign and date the certificate. Do not complete Lines 1 through 3.

If you are a resident of Iowa, Kentucky, Michigan, or Wisconsin, or a military spouse, see Form W-5-NR, Employee's Statement of Nonresidence in Illinois, to determine if you are exempt.

If you are an Illinois resident who works for an employer in a non-reciprocal state but you work from home or in locations in Illinois for more than 30 working days, you may need to adjust your withholding or begin making estimated payments. For additional information, go to tax.illinois.gov.

Note If you do not file a completed Form IL-W-4 with your employer, if you fail to sign the form or to include all necessary information, or if you alter the form, your employer must withhold Illinois Income Tax on the entire amount of your compensation, without allowing any exemptions.

When must I submit this form?

You should complete this form and give it to your employer on or before the date you start work. You must submit Form IL-W-4 when Illinois Income Tax is required to be withheld from compensation that you receive as an employee. You may file a new Form IL-W-4 any time your withholding allowances increase. If the number of your claimed allowances decreases, you **must** file a new Form IL-W-4 within 10 days. However, the death of a spouse or a dependent does not affect your withholding allowances until the next tax year.

When does my Form IL-W-4 take effect?

If you do not already have a Form IL-W-4 on file with your employer, this form will be effective for the first payment of compensation made to you after this form is filed. If you already have a Form IL-W-4 on file with this employer, your employer may allow any change you file on this form to become effective immediately, but is not required by law to change your withholding until the first payment of compensation is made to you after the first day of the next calendar quarter (that is, January 1, April 1, July 1, or October 1) that falls at least 30 days after the date you file the change with your employer.

Example: If you have a baby and file a new Form IL-W-4 with your employer to claim an additional allowance for the baby, your employer may immediately change the withholding for all future payments of compensation. However, if you file the new form on September 1, your employer does not have to change your withholding until the first payment of compensation is made to you after October 1. If you file the new form on September 2, your employer does not have to change your withholding until the first payment of compensation made to you after December 31.

How long is Form IL-W-4 valid?

Your Form IL-W-4 remains valid until a new form you have submitted takes effect or until your employer is required by the Department to disregard it. Your employer is required to disregard your Form IL-W-4 if

- you claim total exemption from Illinois Income Tax withholding, but you have not filed a federal Form W-4 claiming total exemption, or
- the Internal Revenue Service (IRS) has instructed your employer to disregard your federal Form W-4.

What is an "exemption"?

An "exemption" is a dollar amount on which you do not have to pay Illinois Income Tax that you may claim on your Illinois Income tax return.

What is an "allowance"?

The dollar amount that is exempt from Illinois Income Tax is based on the number of allowances you claim on this form. As an employee, you receive one allowance unless you are claimed as a dependent on another person's tax return (e.g., your parents claim you as a dependent on their tax return). If you are married, you may claim additional allowances for your spouse and any dependents that you are entitled to claim for federal income tax purposes. You also will

receive additional allowances if you or your spouse are age 65 or older, or if you or your spouse are legally blind.

Note: For tax years beginning on or after January 1, 2017, the personal exemption allowance, and additional allowances if you or your spouse are age 65 or older, or if you or your spouse are legally blind, may **not** be claimed on your Form IL-1040 if your adjusted gross income for the taxable year exceeds \$500,000 for returns with a federal filing status of married filing jointly, or \$250,000 for all other returns. You may complete a new Form IL-W-4 to update your exemption amounts and increase your Illinois withholding.

How do I figure the correct number of allowances?

Complete the worksheet on the back of this page to figure the correct number of allowances you are entitled to claim. Give your completed Form IL-W-4 to your employer. Keep the worksheet for your records.

Note If you have more than one job or your spouse works, your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest-paying job and claim zero on all of your other IL-W-4 forms.

How do I avoid underpaying my tax and owing a penalty?

You can avoid underpayment by reducing the number of allowances or requesting that your employer withhold an additional amount from your pay. Even if your withholding covers the tax you owe on your wages, if you have non-wage income that is taxable, such as interest on a bank account or dividends on an investment, you may have additional tax liability. If you owe more than \$1,000 tax at the end of the year, you may owe a late-payment penalty or will be required to make estimated tax payments. For additional information on penalties see Publication 103, Uniform Penalties and Interest. Visit our website at tax.illinois.gov to obtain a copy.

Where do I get help?

- Visit our website at tax.illinois.gov
- Call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- Write to
**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19044
SPRINGFIELD IL 62794-9044**

Illinois Withholding Allowance Worksheet

General Information

Use this worksheet as a guide to figure your total withholding allowances you may enter on your Form IL-W-4.

Complete Step 1.

Complete Step 2 if

- you (or your spouse) are age 65 or older or legally blind, or
- you wrote an amount on Line 4 of the Deductions Worksheet for federal Form W-4.

If you have more than one job or your spouse works, your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest-paying job and claim zero on all of your other IL-W-4 forms.

You may reduce the number of allowances or request that your employer withhold an additional amount from your pay, which may help avoid having too little tax withheld.

Step 1: Figure your basic personal allowances (including allowances for dependents)

Check all that apply:

- No one else can claim me as a dependent.
 I can claim my spouse as a dependent.

- 1 Enter the total number of boxes you checked. **1** _____
- 2 Enter the number of dependents (other than you or your spouse) you will claim on your tax return. **2** _____
- 3 Add Lines 1 and 2. Enter the result. This is the total number of basic personal allowances to which you are **entitled**. You are not required to claim these allowances. The number of basic personal allowances that you choose to claim will determine how much money is withheld from your pay. See Line 4 for more information. **3** _____
- 4 Enter the total number of basic personal allowances you choose to claim on this line and Line 1 of Form IL-W-4 below. This number may not exceed the amount on Line 3 above, however you can claim as few as zero. Entering lower numbers here will result in more money being withheld(deducted) from your pay. **4** _____

Step 2: Figure your additional allowances

Check all that apply:

- I am 65 or older. I am legally blind.
 My spouse is 65 or older. My spouse is legally blind.

- 5 Enter the total number of boxes you checked. **5** _____
- 6 Enter any amount that you reported on Line 4 of the Deductions Worksheet for federal Form W-4 plus any additional Illinois subtractions or deductions. **6** _____
- 7 Divide Line 6 by 1,000. Round to the nearest whole number. Enter the result on Line 7. **7** _____
- 8 Add Lines 5 and 7. Enter the result. This is the total number of additional allowances to which you are **entitled**. You are not required to claim these allowances. The number of additional allowances that you choose to claim will determine how much money is withheld from your pay. **8** _____
- 9 Enter the total number of additional allowances you elect to claim on Line 2 of Form IL-W-4, below. This number may not exceed the amount on Line 8 above, however you can claim as few as zero. Entering lower numbers here will result in more money being withheld(deducted) from your pay. **9** _____

IMPORTANT: If you want to have additional amounts withheld from your pay, you may enter a dollar amount on Line 3 of Form IL-W-4 below. This amount will be deducted from your pay in addition to the amounts that are withheld as a result of the allowances you have claimed.

----- Cut here and give the certificate to your employer. Keep the top portion for your records. -----

Illinois Department of Revenue IL-W-4 Employee's Illinois Withholding Allowance Certificate

_____-_____-_____-
Social Security number

Name

Street address

_____-_____-_____-
City State ZIP

Check the box if you are exempt from federal and Illinois Income Tax withholding and sign and date the certificate.

Printed by the authority of the State of Illinois - web only, 1 copy.

This form is authorized under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.

IL-W-4 (R-7/23)

- 1 Enter the total number of basic allowances that you are claiming (Step 1, Line 4, of the worksheet). **1** _____
- 2 Enter the total number of additional allowances that you are claiming (Step 2, Line 9, of the worksheet). **2** _____
- 3 Enter the additional amount you want withheld (deducted) from each pay. **3** _____

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Your signature Date

Employer: Keep this certificate with your records. If you have referred the employee's federal certificate to the IRS and the IRS has notified you to disregard it, you may also be required to disregard this certificate. Even if you are not required to refer the employee's federal certificate to the IRS, you still may be required to refer this certificate to the Illinois Department of Revenue for inspection. See Illinois Income Tax Regulations 86 Ill. Adm. Code 100.7110.

WAGE PAYMENT NOTIFICATION FORM

Rate or rates of pay:

Paid by/on:

Pay Frequency:

Place of Payment:

I, the employee, acknowledge that I have received a copy of this notice:

Employee name:

Employee signature:

Date:

**THE FOLLOING NOTICES ARE
FOR CHICAGO EMPLOYERS
ONLY**



MINIMUM WAGE

SETS MINIMUM WAGE IN CHICAGO (MCC 6-105)

July 1, 2025, Effective Date	Standard Employer 4 or more employees	Youth Workers	Tipped Workers	
			Standard Employer	Youth
Min Wage	\$16.60	\$16.50	\$12.62	\$12.54
Overtime Min Wage	\$24.90	\$24.75	\$20.92	\$20.79

All Domestic Workers must receive at least the \$16.60 minimum wage.

If the tipped wage plus tips does not equal the minimum wage, the Employer must make up the difference.



WAGE THEFT

FORBIDS THE THEFT OF WAGES AND BENEFITS (MCC 6-100)

Wage Theft	Violations and Fines
<ul style="list-style-type: none"> Wage Theft means the non-payment of wages, including paid time off or other paid benefits Employers must pay Workers on time 	<ul style="list-style-type: none"> Workers can recoup unpaid wages plus damages Violators may be subject to fines or civil actions



HUMAN TRAFFICKING

WORKERS ARE PROTECTED UNDER CHICAGO AND ILLINOIS LAW

If you or someone you know is being forced to engage in any activity or forced to work, cannot leave, is having their wages taken, has had their passport or ID taken away, or is being threatened with deportation if they don't work,

Call the National Human Trafficking Hotline 1-888-373-7888 or **Text "HELP"** to 233733 to access free help and services.

Available at all times in 160 languages and operated by a nongovernmental organization.



FILE A COMPLAINT

Call 311, use the CHI 311 app, or file a Complaint Form at Chicago.gov/LaborStandards.



ADDITIONAL RESOURCES AND CONTACT INFORMATION

Chicago.gov/LaborStandards

Additional guidance and resources are available at the above listed website. You can find FAQ (frequently asked question) forms, and applicable Promulgated Rules and Regulations for all Chicago Labor Laws.

Address of OLS	E-mail and Phone Number of OLS	Webinar Recordings
Office of Labor Standards 2350 West Ogden Avenue, 2 nd Floor Chicago, Illinois 60608	You can reach the OLS at: bacplaborstandards@cityofchicago.org Or 312-744-2211	OLS routinely hosts educational webinars on Chicago's Labor Laws, recordings of those webinars can be accessed at: https://www.youtube.com/chicagobacp





PAID LEAVE

REQUIRES PAID LEAVE TO BE USED FOR ANY REASON (MCC 6-130)

Employers must provide Employees who work at least 80 hours within any 120-day period the ability to use Paid Leave (PL) for any reason for an Employee's choosing

Earning Leave	Using Leave	Carrying Over
PL accrues at a rate of 1 hour of PL for every 35 hours worked (up to 40 hours in a 12- month period)	Employees must be allowed to use accrued PL no later than on the 90 th day following the commencement of employment	Up to 16 PL hours can be carried over between 12-month periods (if PL is not frontloaded)



PAID SICK AND SAFE LEAVE

REQUIRES PAID LEAVE FOR MEDICAL OR SAFETY REASONS (MCC 6-130)

Employers must provide Employees who work at least 80 hours within any 120-day period the ability to use Paid Sick Leave (PSL) for medical and safety reasons for both the Employees and their family members

Earning Leave	Using Leave	Carrying Over
PSL accrues at a rate of 1 hour of PSL for every 35 hours worked (up to 40 hours in a 12- month period)	Employees must be allowed to use accrued PSL no later than on the 30 th day following the commencement of employment	Up to 80 PSL hours can be carried over between 12-month period



EMPLOYER POLICIES

EMPLOYERS MUST PROVIDE PAID TIME OFF POLICIES (MCC 6-130)

Policies	Payout of PL upon employment termination
<ul style="list-style-type: none"> Establishment of Paid Time Off Policies, Employer must share Paid Time Off policies with Employees; Paid Leave can be reasonably denied; minimum usage increments cannot exceed 4 hours for PL and 2 hours for PSL 	<ul style="list-style-type: none"> Small Employers (1-50 employees) are exempt Medium Employers (51-100 employees) and Large Employers (101+ employees) must pay out up to 56 hours



FILE A COMPLAINT

Call 311, use the CHI 311 app, or file a Complaint Form at Chicago.gov/LaborStandards.



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CHICAGO OFFICE OF LABOR STANDARDS



FAIR WORKWEEK NOTICE

**REQUIRES PREDICTABLE SCHEDULES AND PAYMENT FOR SCHEDULE CHANGES
(MCC 6-110)**

Employers must provide Workers a written estimate of days and hours of work prior to or upon employment

Employers must post Work Schedules with at least 14 days' notice

When Employers make changes to the Work Schedule less than 14 days before the Work Schedule starts	
Subtracts hours	Workers must receive one hour of additional pay for every impacted shift
Adds hours	
Changes shifts with no loss of hours	

When Employers make changes to a shift less than 24 hours before the shift starts	
Subtracts hours	Workers must receive 50% of their pay for the lost hours
Adds hours	Workers must receive one hour of additional pay for every impacted shift
Changes shifts with no loss of hours	

Workers may decline hours that occur less than 10 hours after the end of the previous day's shift

Workers must be paid 1.25 times regular pay for any shift that begins less than 10 hours after the end of the previous day's shift

WHO IS COVERED BY THE FAIR WORKWEEK ORDINANCE?

Employees who work a majority of time in Chicago, in a covered industry and earn \$62,561.90 per year (salary) or \$32.60 per hour (hourly) or less. This includes temp workers on assignment for 420 hours within an 18-month period.

Employers primarily engaged in a covered industry (building services, healthcare, hotel, manufacturing, restaurant, retail, or warehouse services) that employ 100 or more employees (250 for not for profits), at least 50 of whom are covered by the Ordinance. Franchisees with more than 3 locations might be Employers.



FILE A COMPLAINT

**Call 311, use the CHI 311 app, or file a Complaint Form at
Chicago.gov/LaborStandards**

This Notice must be displayed in a conspicuous place at the place of employment and provided with each covered employee's first paycheck. Retaliation is prohibited. Notice effective on July 1, 2025. Last updated May 31, 2025.



Office of Labor Standards
2350 West Ogden Avenue, 2nd Floor
Chicago, Illinois 60608
Chicago.gov/LaborStandards

Contact:
bacplaborstandards@cityofchicago.org
(312) 744 - 2211
Scan QR Code to find info for each Labor Law:

