

## LLINOIS







Thank you for choosing our eComply downloadable labor law posters with one year of free mandatory updates!

Your posters must be posted in a conspicuous location. Be sure to download all files.

#### **Printing & Posting Instructions**

Phone: 800-322-3636

- These PDF documents should be **printed on 8.5" x 11" paper** with the printer set to the "fit to page" or comparable option. Following these printing instructions will help ensure that you are complying with state and federal size and font requirements.
- Posters have a Publication Code in the lower left corner, below the red line, such as EC-CA-<u>0122</u> MINIMUM WAGE. **Post pages with the same code together**.
- Color requirements: (for Colorado, Maryland, New Mexico, and North Carolina ONLY).\*
- The Attention Employers letter that follows is for your information but should <u>not</u> be posted.

<u>IMPORTANT:</u> If your email address changes, be sure to notify us so that you continue to receive updates.

We are proud to be your most reliable resource for labor law compliance and we look forward to keeping you in compliance. Please contact us at 800-322-3636 if you have any questions.

- \*• Background color requirement (applies to Colorado *Anti-Discrimination*, and Maryland *Workers Compensation*)
  - These posters will appear on your computer screen and print with the required color background *if you have a color printer*. If not, you must print these posters on the appropriate colored paper.
- Identical poster requirement (applies to North Carolina Workers Compensation and New Mexico Workers Compensation)
  - These posters must be identical to the state-issued poster which is in color. The posters will appear in color on your computer screen and *must be printed using a color printer* to match the original.

Fax: 800-444-4324



#### ATTENTION ILLINOIS EMPLOYERS

Our goal as your **RELIABLE** labor law poster company is to ensure that you are always in compliance! We would like to make you aware that there may be **other requirements** that your company is subject to in addition to posting your labor law posters in a conspicuous location.

<b>Obtain No Smoking signs.</b> As of Jan. 1, 2008, indoor public places and places of employment in Illinois must be smoke-free under the Smoke-free Illinois Act. In addition to posting the notice included on your Illinois poster, No Smoking signs which comply with the specifications in the Act must be posted at each entrance to the place of employment or public place where smoking is prohibited.
For further information, visit the Illinois Department of Health Smoke-free Illinois website at www.smoke-free.illinois.gov or call (217) 782-4977.
Based on amendments to the <b>Illinois Human Rights Act</b> , you are required to include information in an employee handbook concerning employees' rights under the law, including the right to be free from unlawful discrimination and sexual harassment and the right to reasonable accommodations based on pregnancy and disability. This information can be found on the <b>Discrimination and Sexual Harassment</b> notice on the enclosed Illinois poster.
The following businesses are required to post <b>Human Trafficking notices</b> : On premise consumption retailer licensees under the Liquor Control Act of 1934 where the sale of alcoholic liquor is the principal business carried on by the licensee at the premises and primary to the sale of food, adult entertainment facilities, primary airports, intercity passenger rail or light rail stations, bus stations, truck stops, emergency rooms within general acute care hospitals, urgent care centers, farm labor contractors, Privately-operated job recruitment centers, and massage establishments. Go to our Free Specialty Posters page at the following address to download the Illinois Human Trafficking notice: https://www.postercompliance.com/labor-law-posters/free-specialty-labor-law-posters/
If <u>applicants for employment</u> are normally seen in an area <u>other than where you post your federal labor law poster</u> , you need to post four federal notices in this area where applicants can easily see them. Poster Compliance Center publishes a Federal Applicant Edition poster that includes all four of these notices. Call Customer Service at (800) 322-3636 if you would like to order this poster.
If your state has an <b>E-Verify law</b> (used to determine if workers are eligible for employment), covered employers must register for E-Verify through the U.S. Department of Homeland Security (DHS) and must post required participation posters.  • Only employers who have registered should post the required posters, which can be downloaded free during registration.

For these reasons, E-Verify posters are not included on our state posters. For further information or to register for E-Verify, go to the DHS E-Verify home page at **www.e-verify.gov** or call 888-464-4218.

Poster Compliance Center publishes labor law posters that include all general required notices for employers. Depending on a company's industry, type of commerce, sector, location, or workforce, <u>additional specialized notices</u> <u>may be required</u> by federal, state, or local governments or agencies. Examples could include notices for a municipality, notices for federal contractors, notices that must be posted for the public or job applicants (in addition to those posted for employees), a labor law notice required in another language for employees who do not speak English, public sector notices, signage that must be posted at a specific location in your business such as the entrance, or a notice that can only be obtained through an insurance company.

DISCLAIMER: This product is not intended to provide legal or financial advice or substitute for the advice of an attorney or advisor.

DHS prohibits commercial sale of these posters by third parties.

#### Victims' Economic Security and Safety Act (VESSA)

#### Required Posting for Employers

**VESSA** provides employees who are victims of domestic violence, sexual violence, gender violence, or any other crime of violence, and employees who have a family or household member who is a victim of such violence, with unpaid, job-guaranteed leave; reasonable accommodations; and protections from discrimination and retaliation.

This time may be used if the employee or the employee's family or household member is:

- experiencing an incident of domestic violence, sexual violence, gender violence, or any other crime of violence
- is recovering from the violence;
- is seeking or receiving medical help, legal assistance (including participation in legal proceedings), counseling, safety planning, or other assistance;
- · temporarily or permanently relocating; or
- to take other actions to increase the safety of the victim from future domestic, sexual, or gender violence, or any other crime of violence, or to ensure economic security.

**NOTICE** – Employees must provide the employer with at least 48 hours prior notice, unless providing advance notice is not practicable. If an employee is unable to provide advance notice, an employee must provide notice when an employee is able to do so, within a reasonable period of time after the absence.

**CERTIFICATION** – An employer may require the employee to provide certification of the domestic, sexual, or gender violence, or any other crime of violence, and that leave is to address the violence. Certification may include a sworn statement of the employee and other documentation such as a letter from a victims' services organization, a court record, or any other corroborating evidence, but only if that documentation is in the possession of the employee. The employee may choose which documentation to submit. The employer may not require more than one document related to the same incident or perpetrator of violence in one year. All information related to domestic, sexual, or gender violence, or any other crime of violence, is to be kept in the strictest confidence by the employer.

DURATION OF LEAVE – VESSA provides that employees working for an employer with at least 1 employee, but no more than 14 employees, are entitled to a total of 4 workweeks of unpaid leave during any 12-month period. Employees working for an employer with at least 15, but no more than 49 employees, are entitled to a total of 8 workweeks of unpaid leave during any 12-month period. And employees working for an employer with at least 50 employees are entitled to a total of 12 workweeks of unpaid leave during any 12-month period.

Leave permitted during a 12-month period under the act based on number of employees:

Number of employees

1-14 employees
4 weeks
15-49 employees
50 or more employees
Leave may be taken consecutively, intermittently, or on a reduced work schedule basis.

For information on filing a complaint please call: 312-793-6797

For information on filing a complaint please call: 312-793-8797

or visit the website: https://www2.illinois.gov/idol/Laws-Rules/CONMED/Pages/vessa.aspx

**ACCOMMODATIONS** – VESSA provides that employees are entitled to reasonable accommodations to address the needs of the victim(s). Accommodations include, but are not limited to, an adjustment to the job structure, workplace facility, work requirements, or telephone number, seating assignment, or physical security of the work area.

**DISCRIMINATION AND RETALIATION** – VESSA prohibits employers from discriminating, retaliating, or otherwise treating an employee or job applicant unfavorably if the individual involved:

- Is or is perceived to be a victim of domestic, sexual, or gender violence, or any other crime of violence;
- Attended, participated in, prepared for, or requested leave to attend, participate in, or prepare for a criminal or civil court or administrative proceeding relating to domestic, sexual, or gender violence, or any other crime of violence;
- Requested or took VESSA leave for any reason;
- Requested an accommodation, regardless of whether the accommodation was granted;
- The workplace is disrupted or threatened by the action of a person whom the individual states has committed or threatened to commit domestic, sexual, or gender violence, or any other crime of violence, against the individual or the individual's family or household member; or
- · Exercised any other rights under VESSA.

#### labor.illinois.gov • DOL.Questions@Illinois.gov

Lincoln Tower Plaza 524 South 2nd Street, Suite 400 Springfield, Illinois 62701 (217) 782-6206 Fax: (217) 782-0596

Michael A Bilandic Building 160 North LaSalle, Suite C-1300 Chicago, Illinois 60601-3150 (312) 793-2800 Fax: (312) 793-5257 Regional Office Building 2309 West Main Street, Suite 115 Marion, Illinois 62959 (618) 993-7090 Fax: (618) 993-7258

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# YOUR RIGHTS UNDER THE ILLINOIS SERVICE MEMBER EMPLOYMENT & REEMPLOYMENT RIGHTS ACT (330 ILCS 61)



ISERRA (Illinois version of USERRA) protects the employment and benefits of service members who leave their civilian employment to serve our Nation or State.

In order to protect the common public interest in military service, it is the role of the Illinois Attorney General to promote awareness and ensure compliance with ISERRA by providing information, training, advocacy, and enforcement.

#### WHO IS PROTECTED?

- 1. All members of the Armed Forces of the United States whether active duty or reserve, including the National Guard when performing State duty.
- 2. All members of Military Auxiliary Radio System, United States Coast Guard Reserve, Civil Air Patrol, and the Merchant Marines when performing official duties in support of an emergency.
- 3. Members who are released from military duty with follow-on care by the Department of Defense.

#### WHAT ARE THE RIGHTS, BENEFITS AND OBLIGATIONS UNDER ISERRA?

ISERRA provides the same protections as USERRA (i.e., reemployment, benefits and discrimination) but expands protections to persons identified above and incorporates existing benefits to service members who are public employees. Because ISERRA represents the minimum employer requirements, employers maintain the right to provide greater benefits at their discretion.

#### WHO ENFORCES ISERRA?

The ISERRA Advocate is an Assistant Attorney General appointed by the Illinois Attorney General to provide both advocacy and enforcement under ISERRA.

#### WHERE TO FIND MORE INFORMATION?

Both service members and employers can find more information on the Attorney General's ISERRA Advocate webpage at <a href="www.illinoisattorneygeneral.gov/rights/veterans.html">www.illinoisattorneygeneral.gov/rights/veterans.html</a> or call the Military & Veterans Rights Helpline at **1-800-382-3000** to ask questions or request training.



This notice is available for download on the Attorney General's website by going to www.illinoisattorneygeneral.gov/rights/veterans.html. Employers are required to provide employees entitled to rights and benefits under ISERRA a notice of the rights, benefits, and obligations of service member employees. This requirement may be met by the posting of this notice where employers customarily place notices for employees. ISERRA is codified as Public Act 100-1101 and can be found at www.ilga.gov/legislation/publicacts/100/PDF/100-1101.pdf.



Printed by authority of the State of Illinois. 11/20 This material is available in alternate format upon request.



#### **Your Rights Under Illinois Employment Laws**

Wage Increases Schedule Effective Jan. 1, 2022 . . . . \$12.00 Effective Jan. 1, 2023 . . . . \$13.00

Effective Jan. 1, 2024 . . . . \$14.00 Effective Jan. 1, 2025 . . . . \$15.00

#### Minimum Wage \$12.00 per hour (Effective Jan. 1, 2022) and Overtime Hotline: 1-800-478-3998

- Coverage: Applies to employers with 4 or more employees. Domestic workers are covered even if the employer only has 1 worker. Certain workers are not covered by the Minimum Wage Law and some workers may be paid less than the minimum wage under limited conditions. For more information, visit our website. (See wage increases schedule above.)
- Tipped Employees: Must be paid at least 60% of the applicable minimum wage. If an employee's tips combined with the wages from the employer do not equal the minimum wage, the employer must make up the difference.
- Overtime: Most hourly employees and some salaried employees are covered by the overtime law and must be compensated at time and one-half of their regular pay for hours worked over 40 in a

#### Unpaid Wages Hotline: 1-312-793-2808

Wage Payment and Collection Act

- Employees must receive their final compensation, including earned wages, vacation pay, commissions and bonuses on their next regularly scheduled payday.
- Unauthorized deductions from paychecks are not allowed except as specified by law.
- Employers must reimburse employees for all necessary expenditures or losses incurred by an employee during the scope of employment and related to services performed for the employer. Employee must submit reimbursement request within 30 calendar days unless an employer policy allows for additional time to submit.

#### Meal and Rest Periods Hotline: 1-312-793-2804

One Day Rest in Seven Act

- Provides employees with 24 consecutive hours of rest each calendar week.
- Employers may obtain permits from the Department allowing employees to voluntarily work seven consecutive days.
- Employees working 7  $\frac{1}{2}$  continuous hours must be allowed a meal period of at least 20 minutes no later than 5 hours after the start of work.

#### Equal Pay Act Hotline: 1-866-372-4365

- Requires employers to pay equal wages to men and women doing the same or substantially similar work, unless such wage differences are based upon a seniority system, a merit system, or factors other than gender.
- Employers and employment agencies are banned from asking applicants past wage and compensation histories.
- Employees may disclose or discuss their own salaries, benefits, and other compensation with their co-workers and colleagues
- Employers are not allowed to pay less to African American employees versus a non-African
- Certain employees at large businesses may request wage/salary history for their job title from IDOL.

#### Violent Crime Victims' Leave

Hotline: 1-866-372-4365

Provides employees who are victims of domestic, gender, or sexual violence, or other crimes of violence, or who have family members who are victims with up to 12 weeks of unpaid leave during a

#### Child Labor Hotline: 1-800-645-5784

Workers under Age 16

- Children under the age of 14 may not work in most jobs, except under limited conditions.
- 14 and 15-year-olds may work if the following requirements are met:
- Employment certificates have been issued by the school district and filed with the Department of Labor confirming that a minor is old enough to work, physically capable to perform the job, and that the job will not interfere with the minor's education;
- The work is not deemed a hazardous occupation (a full listing can be found on our website);
- Work is limited to 3 hours per day on school days, 8 hours per day on non-school days and no more than 6 days or 48 hours per week;
- Work is performed only between the hours of 7 a.m. to 7 p.m. during the school year (7 a.m. to 9 p.m. June through September); and
- A 30-minute meal period is provided no later than the fifth hour of work.

This is a summary of laws that satisfies Illinois Department of Labor posting requirements. For a complete text of the laws, visit our website at:

#### www.labor.illinois.gov

For more information or to file a complaint, contact us at: 524 South 2nd St, Suite 400, Springfield, IL 62701 • Springfield 217-782-6206 160 N. LaSalle, St, Suite C-1300, Chicago, IL 60601 • Chicago 312-793-2800 • Marion 618-993-7090

THIS POSTER MUST BE DISPLAYED WHERE EMPLOYEES CAN EASILY SEE IT.

Printed by the Authority of the State of Illinois. IL452-12/21 300 100



## YOU HAVE THE RIGHT TO BE FREE FROM JOB DISCRIMINATION AND SEXUAL HARASSMENT.



The Illinois Human Rights Act states that you have **the right to be free from unlawful discrimination and sexual harassment**. This means that employers may not treat people differently based on race, age, gender, pregnancy, disability, sexual orientation or any other protected class named in the Act. This applies to all employer actions, including hiring, promotion, discipline and discharge.

#### REASONABLE ACCOMMODATIONS

You also have the right to reasonable accommodations based on pregnancy and disability. This means you can ask for reasonable changes to your job if needed because you are pregnant or disabled.



It is also unlawful for employers to treat people differently because they have reported discrimination, participated in an investigation, or helped others exercise their right to complain about discrimination.

#### REPORT DISCRIMINATION

To report discrimination, you may:

- 1. Contact your employer's human resources or personnel department.
- 2. Contact the Illinois Department of Human Rights (IDHR) to file a charge.
- 3. Call the Illinois Sexual Harassment and Discrimination Helpline at 1-877-236-7703 to talk to someone about your concerns.

Chicago:

James R. Thompson Center

100 West Randolph Street, Suite 10-100

Chicago, IL 60601

(312) 814-6200

(866) 740-3953 (TTY)

(312) 814-6251 (Fax)

Springfield:

535 W. Jefferson Street

1st Floor

Springfield, IL 62702

(217) 785-5100

(866) 740-3953 (TTY)

(217) 785-5106 (Fax)

Website: www.illinois.gov/dhr Email: IDHR.Intake@illinois.gov

Employers shall make this poster available and display it where employees can readily see it.

This notice is available for download at: www.illinois.gov/dhr

9/18 . web version . IOCI19-0181







# and your RIGHTS in the WORKPLACE

Are you pregnant, recovering from childbirth, or do you have a medical or common condition related to pregnancy?

#### If so, you have the right to:

- Ask your employer for a reasonable accommodation for your pregnancy, such as more frequent bathroom breaks, assistance with heavy work, a private space for expressing milk, or time off to recover from your pregnancy.
- Reject an unsolicited accommodation offered by your employer for your pregnancy.
- Continue working during your pregnancy if a reasonable accommodation is available which would allow you to continue performing your job.

#### Your employer cannot:

- Discriminate against you because of your pregnancy.
- Retaliate against you because you requested a reasonable accommodation.

#### PREGNANCY and your RIGHTS in the WORKPLACE

It is illegal for your employer to fire you, refuse to hire you or to refuse to provide you with a reasonable accommodation because of your pregnancy. For more information regarding your rights, download the Illinois Department of Human Rights' fact sheet from our website at <a href="https://www.illinois.gov/dhr">www.illinois.gov/dhr</a>

Es ilegal que su empleador la despida, se niegue a contratarla o a proporcionarle una adaptación razonable a causa de su embarazo. Para obtener información sobre el embarazo y sus derechos en el lugar de trabajo en español, visite: <a href="www.illinois.gov/dhr">www.illinois.gov/dhr</a>



For immediate help or if you have questions regarding your rights.

Call (312) 814-6200 or (217) 785-5100 or (866) 740-3953 (TTY)

#### **CHICAGO OFFICE**

100 West Randolph Street, 10th Floor Intake Unit Chicago, IL 60601 (312) 814-6200

#### **SPRINGFIELD OFFICE**

222 South College St., Room 101-A Intake Unit Springfield, IL 62704 (217) 785-5100

IDHR ENG . web . (02/17) . IOCI17-0405

### WORKERS' COMPENSATION



is a system of benefits provided by law to most workers who have job-related injuries or illnesses. Benefits are paid for injuries that are caused, in whole or in part, by an employee's work. This may include the aggravation of a pre-existing condition, injuries brought on by the repetitive use of a part of the body, heart attacks, or any other physical problem caused by work. Benefits are paid regardless of fault.

#### IF YOU HAVE A WORK-RELATED INJURY OR ILLNESS, TAKE THE FOLLOWING STEPS:

- 1. **GET MEDICAL ASSISTANCE.** By law, your employer must pay for all necessary medical services required to cure or relieve the effects of the injury or illness. Where necessary, the employer must also pay for physical, mental, or vocational rehabilitation, within prescribed limits. The employee may choose two physicians, surgeons, or hospitals. If the employer notifies you that it has an approved Preferred Provider Program for workers' compensation, the PPP counts as one of your two choices of providers.
- 2. NOTIFY YOUR EMPLOYER. You must notify your employer of the accidental injury or illness within 45 days, either orally or in writing. To avoid possible delays, it is recommended the notice also include your name, address, telephone number, Social Security number, and a brief description of the injury or illness.
- **3. LEARN YOUR RIGHTS.** Your employer is required by law to report accidents that result in more than three lost work days to the Workers' Compensation Commission. Once the accident is reported, you should receive a handbook that explains the law, benefits, and procedures. If you need a handbook, please call the Commission or go to the Web site.
  - If you must lose time from work to recover from the injury or illness, you may be entitled to receive weekly payments and necessary medical care until you are able to return to work that is reasonably available to you.
  - It is against the law for an employer to harass, discharge, refuse to rehire or in any way discriminate against an employee for exercising his or her rights under the Workers' Compensation or Occupational Diseases Acts. If you file a fraudulent claim, you may be penalized under the law.
- **4. KEEP WITHIN THE TIME LIMITS.** Generally, claims must be filed within three years of the injury or disablement from an occupational disease, or within two years of the last workers' compensation payment, whichever is later. Claims for pneumoconiosis, radiological exposure, asbestosis, or similar diseases have special requirements.
  - Injured workers have the right to reopen their case within 30 months after an award is made if the disability increases, but cases that are resolved by a lump-sum settlement contract approved by the Commission cannot be reopened. Only settlements approved by the Commission are binding.

For more information, go to the Illinois Workers' Compensation Commission's Web site or call any office:

Toll-free: 866/352-3033 Chicago: 312/814-6611 Peoria: 309/671-3019 Springfield: 217/785-7087 Web site: www.iwcc.il.gov Collinsville: 618/346-3450 Rockford: 815/987-7292 TDD (Deaf): 312/814-2959

BY LAW, EMPLOYERS MUST DISPLAY THIS NOTICE IN A PROMINENT PLACE						
IN EACH WORKPLACE AND COMPLETE THE INFORMATION BELOW.						
Party handling workers' compensation claims						
Business address						
Business phone						
Effective date		Termination date				
Policy number		Employer's FEIN				

ICPN 10/11









Smoke-Free Illinois Act 95-0017

www.smoke-free.illinois.gov

866-973-4646

TTY 800-547-0466 (hearing impaired use only)

IOCI 12-55

#### Illinois Department of Employment Security

## TICE to workers about Unemployment Insurance Benefits

THE POSTING OF THIS NOTICE IS REQUIRED BY THE ILLINOIS UNEMPLOYMENT INSURANCE ACT.

#### FILING A CLAIM

The Illinois Unemployment Insurance Act provides for the payment of benefits to eligible unemployed workers and for the collection of employer contributions from liable employers. It is designed to provide living expenses while new employment is sought. Claims should be filed as soon as possible after separation from employment. Claims can be filed online at **www.ides.illinois.gov** or at the nearest Illinois Department of Employment Security office to the worker's home. To be eligible for benefits, an unemployed individual must be available for work, able to work and actively seeking work and, in addition, must not be disqualified under any provisions of the Illinois Unemployment Insurance Act.

Each employer shall deliver the pamphlet "What Every Worker Should Know About Unemployment Insurance" to each worker separated from employment for an expected duration of seven or more days. The pamphlet shall be delivered to the worker at the time of separation or, if delivery is impracticable, mailed within five days after the date of the separation to the worker's last known address. Pamphlets shall be supplied by the Illinois Department of Employment Security to each employer without cost.

A claimant may also be entitled to receive, in addition to the weekly benefit amount, an allowance for a non-working spouse or a dependent child or children. The allowance is a percentage of the average weekly wage of the claimant in his or her base period. The weekly benefit amount plus any allowance for a dependent make up the total amount payable.

If, during a calendar week an employee does not work full-time because of lack of work, he or she may be eligible for partial benefits if the wages earned in such calendar week are less than his or her weekly benefit amount. For any such week, employers should provide employees with a statement of "low earnings" which should be taken to their Illinois Department of Employment Security office.

**NOTE:** Illinois unemployment insurance benefits are paid from a trust fund to which only employers contribute. No deductions may be made from the wages of workers for this purpose.

Unemployment insurance information is available from any Illinois Department of Employment Security office. To locate the office nearest you, call 1-800-244-5631 or access the locations though our website at **www.ides.illinois.gov**.

#### BENEFITS

Every claimant who files a new claim for unemployment insurance benefits must serve an unpaid waiting week for which he has filed and is otherwise eligible.

The claimant's weekly benefit amount is usually a percentage of the worker's average weekly wage. The worker's average weekly wage is computed by dividing the wages paid during the two highest quarters of the base period by 26. The maximum weekly benefit amount is a percentage of the statewide average weekly wage. The minimum weekly benefit amount is \$51. The statewide average weekly wage is calculated each year.

If Your Benefit Year Begins:	Your Base Period Will Be:
This year between:	Last year between:
Jan. 1 and March 31	Jan. 1 and Sept. 30 and the year before between Oct. 1 and Dec. 31
This year between:	Last year between:
April 1 and June 30	Jan. 1 and Dec. 31
This year between:	Last year between:
July 1 and Sept. 30	April 1 and Dec. 31 and this year between Jan. 1 and March 31
This year between:	Last year between:
Oct. 1 and Dec. 31	July 1 and Dec. 31 and this year between Jan. 1 and June 30

In order to be monetarily eligible, a claimant must be paid a minimum of \$1,600 during the base period with at least \$440 of that amount being paid outside the highest calendar quarter.

If you have been awarded temporary total disability benefits under a workers' compensation act or other similar acts, or if you only have worked within the last few months, your base period may be determined differently. Contact your local IDES office for more information.

#### REPORTING TIPS

Each employee who receives tips must report these tips to employers on a written statement or on Form UC-51, "Employee's Report of Tips," in duplicate. Employers can furnish this form on request. The report shall be submitted on the day the wages are paid, or not later than the next payday, and shall include the amount of tips received during the pay period.

#### **TAXATION OF BENEFITS**

Unemployment insurance benefits are taxable if you are required to file a state or federal income tax return. You may choose to have federal and/or Illinois state income tax withheld from your weekly benefits. Since benefits are not subject to mandatory income tax withholding, if you do not choose to withhold, you may be required to make estimated tax payments using Internal Revenue Service Form 1040 ES and Illinois Department of Revenue Form IL 1040 ES.

For additional information, call these toll-free numbers: Internal Revenue Service 1-800-829-1040. Illinois Department of Revenue 1-800-732-8866.

This poster fulfills all posting requirements for the Illinois Department of Employment Security. EMPLOYERS ARE REQUIRED TO POST THIS NOTICE IN A CONSPICUOUS PLACE FOR ALL EMPLOYEES.

Stock Number 4427/ BEN-57 (rev. 8/12)