



December 15, 2023

Ms. Jane Flanagan  
Director  
ILLINOIS DEPARTMENT OF LABOR  
524 S. Second Street  
Springfield, Illinois 62701

In re: Paid Leave for All Workers Act—Proposed Administrative Rules  
47 Ill. Reg, 15559

Dear Director Flanagan:

Today I am writing on behalf of our 23,000 members regarding the Illinois Department of Labor's proposed administrative rules cited above implementing the Paid Leave for All Workers Act. We appreciate this opportunity to provide comments as a part of the proposed rules exposure period.

The Illinois CPA Society respectfully requests the department and the Joint Committee on Administrative Rules delay the adoption and implementation of this new requirement for employers. The basis of our request for delayed implementation is the enormity of the impact that this new requirement will have on employers beginning January 1, 2024, without definitive information and administrative rules in place at this late date.

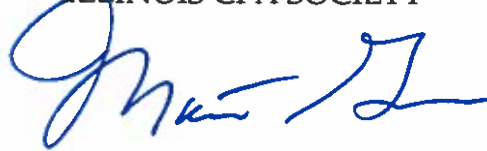
CPAs and CPA firms who provide services to employers throughout the state have raised concerns about the lack of specificity of administrative rules and compliance guidance. Several of these firms have submitted specific comments as to the challenges of compliance and compliance reporting at this late date. A delay in implementation will allow the department more time to assess the implications of the proposed rules and provide Illinois employers with timely compliance guidance.

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Thank you again for the opportunity to comment on the agency's proposed rules and for your consideration of the request for delayed implementation. Please feel free to contact me at 217.789.7914 or by email at [greenm@icpas.org](mailto:greenm@icpas.org), if I can provide you with additional information.

Sincerely,

ILLINOIS CPA SOCIETY



Martin Green, Esq.  
Senior VP & Legislative Counsel  
Government Relations