AN ACT concerning employment.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

Section 5. The Illinois Works Jobs Program Act is amended by changing Section 20-25 as follows:

(30 ILCS 559/20-25)


(a) The Illinois Works Review Panel is created and shall be comprised of 25 members, each serving 3-year terms. The Speaker of the House of Representatives and the President of the Senate shall each appoint 5 members within 30 days after the effective date of this amendatory Act of the 101st General Assembly. The Minority Leader of the House of Representatives and the Minority Leader of the Senate shall each appoint 5 members within 30 days after the effective date of this amendatory Act of the 101st General Assembly. The Governor shall appoint the following individuals to serve as members within 30 days after the effective date of this amendatory Act of the 101st General Assembly: a representative from a contractor organization; a representative from a labor organization; and 2 members of the public with workforce development expertise, one of whom shall
be a representative of a nonprofit organization that addresses workforce development.

(b) The members of the Illinois Works Review Panel shall make recommendations to the Department regarding identification and evaluation of community-based organizations.

(c) The Illinois Works Review Panel shall meet, at least quarterly, to review and evaluate (i) the Illinois Works Preapprenticeship Program and the Illinois Works Apprenticeship Initiative, (ii) ideas to diversify the trainee corps in the Illinois Works Preapprenticeship Program and the workforce in the construction industry in Illinois, (iii) ideas to increase diversity in active apprenticeship programs in Illinois, and (iv) workforce demographic data collected by the Illinois Department of Labor. The Illinois Works Review Panel shall hold its initial meeting no later than 45 days after the effective date of this amendatory Act of the 101st General Assembly.

(d) All State contracts and grant agreements funding State contracts shall include a requirement that the contractor and subcontractor shall, upon reasonable notice, appear before and respond to requests for information from the Illinois Works Review Panel.

(e) By August 1, 2020, and every August 1 thereafter, the Illinois Works Review Panel shall report to the General Assembly on its evaluation of the Illinois Works
Preapprenticeship Program and the Illinois Works Apprenticeship Initiative, including any recommended modifications.

(Source: P.A. 101-31, eff. 6-28-19; 101-601, eff. 12-10-19.)

Section 10. The Illinois Pension Code is amended by changing Sections 5-144, 5-153, 6-140, and 6-150 as follows:

(40 ILCS 5/5-144) (from Ch. 108 1/2, par. 5-144)

Sec. 5-144. Death from injury in the performance of acts of duty; compensation annuity and supplemental annuity.

(a) Beginning January 1, 1986, and without regard to whether or not the annuity in question began before that date, if the annuity for the widow of a policeman whose death, on or after January 1, 1940, results from injury incurred in the performance of an act or acts of duty, is not equal to the sum hereinafter stated, "compensation annuity" equal to the difference between the annuity and an amount equal to 75% of the policeman's salary attached to the position he held by certification and appointment as a result of competitive civil service examination that would ordinarily have been paid to him as though he were in active discharge of his duties shall be payable to the widow until the policeman, had he lived, would have attained age 63. The total amount of the widow's annuity and children's awards payable to the family of such policeman shall not exceed the amounts stated in Section 5-152.
For the purposes of this Section only, the death of any policeman as a result of the exposure to and contraction of COVID-19, as evidenced by either (i) a confirmed positive laboratory test for COVID-19 or COVID-19 antibodies or (ii) a confirmed diagnosis of COVID-19 from a licensed medical professional, shall be rebuttably presumed to have been contracted while in the performance of an act or acts of duty and the policeman shall be rebuttably presumed to have been fatally injured while in active service. The presumption shall apply to any policeman who was exposed to and contracted COVID-19 on or after March 9, 2020 and on or before December 31, 2020; except that the presumption shall not apply if the policeman was on a leave of absence from his or her employment or otherwise not required to report for duty for a period of 14 or more consecutive days immediately prior to the date of contraction of COVID-19. For the purposes of determining when a policeman contracted COVID-19 under this paragraph, the date of contraction is either the date that the policeman was diagnosed with COVID-19 or was unable to work due to symptoms that were later diagnosed as COVID-19, whichever occurred first.

The provisions of this Section, as amended by Public Act 84-1104, including the reference to the date upon which the deceased policeman would have attained age 63, shall apply to all widows of policemen whose death occurs on or after January 1, 1940 due to injury incurred in the performance of an act of duty, regardless of whether such death occurred prior to
September 17, 1969. For those widows of policemen that died prior to September 17, 1969, who became eligible for compensation annuity by the action of Public Act 84-1104, such compensation annuity shall begin and be calculated from January 1, 1986. The provisions of this amendatory Act of 1987 are intended to restate and clarify the intent of Public Act 84-1104, and do not make any substantive change.

(b) Upon termination of the compensation annuity, "supplemental annuity" shall become payable to the widow, equal to the difference between the annuity for the widow and an amount equal to 75% of the annual salary (including all salary increases and longevity raises) that the policeman would have been receiving when he attained age 63 if the policeman had continued in service at the same rank (whether career service or exempt) that he last held in the police department. The increase in supplemental annuity resulting from this amendatory Act of the 92nd General Assembly applies without regard to whether the deceased policeman was in service on or after the effective date of this amendatory Act and is payable from July 1, 2002 or the date upon which the supplemental annuity begins, whichever is later.

(c) Neither compensation nor supplemental annuity shall be paid unless the death of the policeman was a direct result of the injury, or the injury was of such character as to prevent him from subsequently resuming service as a policeman; nor shall compensation or supplemental annuity be paid unless the...
widow was the wife of the policeman when the injury occurred.
(Source: P.A. 92-599, eff. 6-28-02.)

(40 ILCS 5/5-153) (from Ch. 108 1/2, par. 5-153)

Sec. 5-153. Death benefit.

(a) Effective January 1, 1962, an ordinary death benefit is payable on account of any policeman in service and in receipt of salary on or after such date, which benefit is in addition to all other annuities and benefits herein provided. This benefit is payable upon death of a policeman:

1. occurring in active service while in receipt of salary;
2. on an authorized and approved leave of absence, without salary, beginning on or after January 1, 1962, if the death occurs within 60 days from the date the employee was in receipt of salary; or otherwise in the service and not separated by resignation or discharge beginning January 1, 1962 if death occurs before his resignation or discharge from the service;
3. receiving duty disability or ordinary disability benefit;
4. occurring within 60 days from the date of termination of duty disability or ordinary disability benefit payments if re-entry into service had not occurred; or
5. occurring on retirement and while in receipt of an
age and service annuity, Tier 2 monthly retirement annuity, or prior service annuity; provided (a) retirement on such annuity occurred on or after January 1, 1962, and (b) such separation from service was effective on or after the policeman's attainment of age 50, and (c) application for such annuity was made within 60 days after separation from service.

(b) The ordinary death benefit is payable to such beneficiary or beneficiaries as the policeman has nominated by written direction duly signed and acknowledged before an officer authorized to take acknowledgments, and filed with the board. If no such written direction has been filed or if the designated beneficiaries do not survive the policeman, payment of the benefit shall be made to his estate.

(c) Until December 31, 1977, if death occurs prior to retirement on annuity and before the policeman's attainment of age 50, the amount of the benefit payable is $6,000. If death occurs prior to retirement, at age 50 or over, the benefit of $6,000 shall be reduced $400 for each year (commencing on the policeman's attainment of age 50, and thereafter on each succeeding birthdate) that the policeman's age, at date of death, is more than age 50, but in no event below the amount of $2,000. However, if death results from injury incurred in the performance of an act or acts of duty, prior to retirement on annuity, the amount of the benefit payable is $6,000 notwithstanding the age attained.
Until December 31, 1977, if the policeman's death occurs while he is in receipt of an annuity, the benefit is $2,000 if retirement was effective upon attainment of age 55 or greater. If the policeman retired at age 50 or over and before age 55, the benefit of $2,000 shall be reduced $100 for each year or fraction of a year that the policeman's age at retirement was less than age 55 to a minimum payment of $1,500.

After December 31, 1977, and on or before January 1, 1986, if death occurs prior to retirement on annuity and before the policeman's attainment of age 50, the amount of the benefit payable is $7,000. If death occurs prior to retirement, at age 50 or over, the benefit of $7,000 shall be reduced $400 for each year (commencing on the policeman's attainment of age 50, and thereafter on each succeeding birthdate) that the policeman's age, at date of death, is more than age 50, but in no event below the amount of $3,000. However, if death results from injury incurred in the performance of an act or acts of duty, prior to retirement on annuity, the amount of the benefit payable is $7,000 notwithstanding the age attained.

After December 31, 1977, and on or before January 1, 1986, if the policeman's death occurs while he is in receipt of an annuity, the benefit is $2,250 if retirement was effective upon attainment of age 55 or greater. If the policeman retired at age 50 or over and before age 55, the benefit of $2,250 shall be reduced $100 for each year or fraction of a year that the policeman's age at retirement was less than age 55 to a minimum
payment of $1,750.

After January 1, 1986, if death occurs prior to retirement on annuity and before the policeman's attainment of age 50, the amount of benefit payable is $12,000. If death occurs prior to retirement, at age 50 or over, the benefit of $12,000 shall be reduced $400 for each year (commencing on the policeman's attainment of age 50, and thereafter on each succeeding birthdate) that the policeman's age, at date of death, is more than age 50, but in no event below the amount of $6,000. However, if death results from injury in the performance of an act or acts of duty, prior to retirement on annuity, the amount of benefit payable is $12,000 notwithstanding the age attained.

After January 1, 1986, if the policeman's death occurs while he is in receipt of an annuity, the benefit is $6,000.

(d) For the purposes of this Section only, the death of any policeman as a result of the exposure to and contraction of COVID-19, as evidenced by either (i) a confirmed positive laboratory test for COVID-19 or COVID-19 antibodies or (ii) a confirmed diagnosis of COVID-19 from a licensed medical professional, shall be rebuttably presumed to have been contracted while in the performance of an act or acts of duty and the policeman shall be rebuttably presumed to have been fatally injured while in active service. The presumption shall apply to any policeman who was exposed to and contracted COVID-19 on or after March 9, 2020 and on or before December 31, 2020; except that the presumption shall not apply if the
policeman was on a leave of absence from his or her employment or otherwise not required to report for duty for a period of 14 or more consecutive days immediately prior to the date of contraction of COVID-19. For the purposes of determining when a policeman contracted COVID-19 under this subsection, the date of contraction is either the date that the policeman was diagnosed with COVID-19 or was unable to work due to symptoms that were later diagnosed as COVID-19, whichever occurred first.

(Source: P.A. 99-905, eff. 11-29-16.)

(40 ILCS 5/6-140) (from Ch. 108 1/2, par. 6-140)

Sec. 6-140. Death in the line of duty.

(a) The annuity for the widow of a fireman whose death results from the performance of an act or acts of duty shall be an amount equal to 50% of the current annual salary attached to the classified position to which the fireman was certified at the time of his death and 75% thereof after December 31, 1972.

Unless the performance of an act or acts of duty results directly in the death of the fireman, or prevents him from subsequently resuming active service in the fire department, the annuity herein provided shall not be paid; nor shall such annuities be paid unless the widow was the wife of the fireman at the time of the act or acts of duty which resulted in his death.

For the purposes of this Section only, the death of any
fireman as a result of the exposure to and contraction of COVID-19, as evidenced by either (i) a confirmed positive laboratory test for COVID-19 or COVID-19 antibodies or (ii) a confirmed diagnosis of COVID-19 from a licensed medical professional, shall be rebuttably presumed to have been contracted while in the performance of an act or acts of duty and the fireman shall be rebuttably presumed to have been fatally injured while in active service. The presumption shall apply to any fireman who was exposed to and contracted COVID-19 on or after March 9, 2020 and on or before December 31, 2020; except that the presumption shall not apply if the fireman was on a leave of absence from his or her employment or otherwise not required to report for duty for a period of 14 or more consecutive days immediately prior to the date of contraction of COVID-19. For the purposes of determining when a fireman contracted COVID-19 under this paragraph, the date of contraction is either the date that the fireman was diagnosed with COVID-19 or was unable to work due to symptoms that were later diagnosed as COVID-19, whichever occurred first.

(b) The changes made to this Section by this amendatory Act of the 92nd General Assembly apply without regard to whether the deceased fireman was in service on or after the effective date of this amendatory Act. In the case of a widow receiving an annuity under this Section that has been reduced to 40% of current salary because the fireman, had he lived, would have attained the age prescribed for compulsory retirement, the
annuity shall be restored to the amount provided in subsection (a), with the increase beginning to accrue on the later of January 1, 2001 or the day the annuity first became payable.  
(Source: P.A. 92-50, eff. 7-12-01.)

(40 ILCS 5/6-150) (from Ch. 108 1/2, par. 6-150)
Sec. 6-150. Death benefit.
(a) Effective January 1, 1962, an ordinary death benefit shall be payable on account of any fireman in service and in receipt of salary on or after such date, which benefit shall be in addition to all other annuities and benefits herein provided. This benefit shall be payable upon death of a fireman:

(1) occurring in active service while in receipt of salary;

(2) on an authorized and approved leave of absence, without salary, beginning on or after January 1, 1962, if the death occurs within 60 days from the date the fireman was in receipt of salary;

(3) receiving duty, occupational disease, or ordinary disability benefit;

(4) occurring within 60 days from the date of termination of duty disability, occupational disease disability or ordinary disability benefit payments if re-entry into service had not occurred; or

(5) occurring on retirement and while in receipt of an
age and service annuity, prior service annuity, Tier 2 monthly retirement annuity, or minimum annuity; provided
(a) retirement on such annuity occurred on or after January 1, 1962, and (b) such separation from service was effective on or after the fireman's attainment of age 50, and (c) application for such annuity was made within 60 days after separation from service.

(b) The ordinary death benefit shall be payable to such beneficiary or beneficiaries as the fireman has nominated by written direction duly signed and acknowledged before an officer authorized to take acknowledgments, and filed with the board. If no such written direction has been filed or if the designated beneficiaries do not survive the fireman, payment of the benefit shall be made to his estate.

(c) Beginning July 1, 1983, if death occurs prior to retirement on annuity and before the fireman's attainment of age 50, the amount of the benefit payable shall be $12,000. Beginning July 1, 1983, if death occurs prior to retirement, at age 50 or over, the benefit of $12,000 shall be reduced $400 for each year (commencing on the fireman's attainment of age 50 and thereafter on each succeeding birth date) that the fireman's age, at date of death, is more than age 49, but in no event below the amount of $6,000.

Beginning July 1, 1983, if the fireman's death occurs while he is in receipt of an annuity, the benefit shall be $6,000.

(d) For the purposes of this Section only, the death of any
fireman as a result of the exposure to and contraction of COVID-19, as evidenced by either (i) a confirmed positive laboratory test for COVID-19 or COVID-19 antibodies or (ii) a confirmed diagnosis of COVID-19 from a licensed medical professional, shall be rebuttably presumed to have been contracted while in the performance of an act or acts of duty and the fireman shall be rebuttably presumed to have been fatally injured while in active service. The presumption shall apply to any fireman who was exposed to and contracted COVID-19 on or after March 9, 2020 and on or before December 31, 2020; except that the presumption shall not apply if the fireman was on a leave of absence from his or her employment or otherwise not required to report for duty for a period of 14 or more consecutive days immediately prior to the date of contraction of COVID-19. For the purposes of determining when a fireman contracted COVID-19 under this subsection, the date of contraction is either the date that the fireman was diagnosed with COVID-19 or was unable to work due to symptoms that were later diagnosed as COVID-19, whichever occurred first.

(Source: P.A. 99-905, eff. 11-29-16.)

Section 15. The Workers' Occupational Diseases Act is amended by changing Section 1 as follows:

(820 ILCS 310/1) (from Ch. 48, par. 172.36)

Sec. 1. This Act shall be known and may be cited as the
"Workers' Occupational Diseases Act".

(a) The term "employer" as used in this Act shall be construed to be:

1. The State and each county, city, town, township, incorporated village, school district, body politic, or municipal corporation therein.

2. Every person, firm, public or private corporation, including hospitals, public service, eleemosynary, religious or charitable corporations or associations, who has any person in service or under any contract for hire, express or implied, oral or written.

3. Where an employer operating under and subject to the provisions of this Act loans an employee to another such employer and such loaned employee sustains a compensable occupational disease in the employment of such borrowing employer and where such borrowing employer does not provide or pay the benefits or payments due such employee, such loaning employer shall be liable to provide or pay all benefits or payments due such employee under this Act and as to such employee the liability of such loaning and borrowing employers shall be joint and several, provided that such loaning employer shall in the absence of agreement to the contrary be entitled to receive from such borrowing employer full reimbursement for all sums paid or incurred pursuant to this paragraph together with reasonable attorneys' fees and expenses in any hearings
before the Illinois Workers' Compensation Commission or in any action to secure such reimbursement. Where any benefit is provided or paid by such loaning employer, the employee shall have the duty of rendering reasonable co-operation in any hearings, trials or proceedings in the case, including such proceedings for reimbursement.

Where an employee files an Application for Adjustment of Claim with the Illinois Workers' Compensation Commission alleging that his or her claim is covered by the provisions of the preceding paragraph, and joining both the alleged loaning and borrowing employers, they and each of them, upon written demand by the employee and within 7 days after receipt of such demand, shall have the duty of filing with the Illinois Workers' Compensation Commission a written admission or denial of the allegation that the claim is covered by the provisions of the preceding paragraph and in default of such filing or if any such denial be ultimately determined not to have been bona fide then the provisions of Paragraph K of Section 19 of this Act shall apply.

An employer whose business or enterprise or a substantial part thereof consists of hiring, procuring or furnishing employees to or for other employers operating under and subject to the provisions of this Act for the performance of the work of such other employers and who pays such employees their salary or wage notwithstanding
that they are doing the work of such other employers shall be deemed a loaning employer within the meaning and provisions of this Section.

(b) The term "employee" as used in this Act, shall be construed to mean:

1. Every person in the service of the State, county, city, town, township, incorporated village or school district, body politic or municipal corporation therein, whether by election, appointment or contract of hire, express or implied, oral or written, including any official of the State, or of any county, city, town, township, incorporated village, school district, body politic or municipal corporation therein and except any duly appointed member of the fire department in any city whose population exceeds 500,000 according to the last Federal or State census, and except any member of a fire insurance patrol maintained by a board of underwriters in this State. One employed by a contractor who has contracted with the State, or a county, city, town, township, incorporated village, school district, body politic or municipal corporation therein, through its representatives, shall not be considered as an employee of the State, county, city, town, township, incorporated village, school district, body politic or municipal corporation which made the contract.

2. Every person in the service of another under any
contract of hire, express or implied, oral or written, who contracts an occupational disease while working in the State of Illinois, or who contracts an occupational disease while working outside of the State of Illinois but where the contract of hire is made within the State of Illinois, and any person whose employment is principally localized within the State of Illinois, regardless of the place where the disease was contracted or place where the contract of hire was made, including aliens, and minors who, for the purpose of this Act, except Section 3 hereof, shall be considered the same and have the same power to contract, receive payments and give quittances therefor, as adult employees. An employee or his or her dependents under this Act who shall have a cause of action by reason of an occupational disease, disablement or death arising out of and in the course of his or her employment may elect or pursue his or her remedy in the State where the disease was contracted, or in the State where the contract of hire is made, or in the State where the employment is principally localized.

(c) "Commission" means the Illinois Workers' Compensation Commission created by the Workers' Compensation Act, approved July 9, 1951, as amended.

(d) In this Act the term "Occupational Disease" means a disease arising out of and in the course of the employment or which has become aggravated and rendered disabling as a result
of the exposure of the employment. Such aggravation shall arise out of a risk peculiar to or increased by the employment and not common to the general public.

A disease shall be deemed to arise out of the employment if there is apparent to the rational mind, upon consideration of all the circumstances, a causal connection between the conditions under which the work is performed and the occupational disease. The disease need not to have been foreseen or expected but after its contraction it must appear to have had its origin or aggravation in a risk connected with the employment and to have flowed from that source as a rational consequence.

An employee shall be conclusively deemed to have been exposed to the hazards of an occupational disease when, for any length of time however short, he or she is employed in an occupation or process in which the hazard of the disease exists; provided however, that in a claim of exposure to atomic radiation, the fact of such exposure must be verified by the records of the central registry of radiation exposure maintained by the Department of Public Health or by some other recognized governmental agency maintaining records of such exposures whenever and to the extent that the records are on file with the Department of Public Health or the agency.

Any injury to or disease or death of an employee arising from the administration of a vaccine, including without limitation smallpox vaccine, to prepare for, or as a response
to, a threatened or potential bioterrorist incident to the employee as part of a voluntary inoculation program in connection with the person's employment or in connection with any governmental program or recommendation for the inoculation of workers in the employee's occupation, geographical area, or other category that includes the employee is deemed to arise out of and in the course of the employment for all purposes under this Act. This paragraph added by Public Act 93-829 is declarative of existing law and is not a new enactment.

The employer liable for the compensation in this Act provided shall be the employer in whose employment the employee was last exposed to the hazard of the occupational disease claimed upon regardless of the length of time of such last exposure, except, in cases of silicosis or asbestosis, the only employer liable shall be the last employer in whose employment the employee was last exposed during a period of 60 days or more after the effective date of this Act, to the hazard of such occupational disease, and, in such cases, an exposure during a period of less than 60 days, after the effective date of this Act, shall not be deemed a last exposure. If a miner who is suffering or suffered from pneumoconiosis was employed for 10 years or more in one or more coal mines there shall, effective July 1, 1973 be a rebuttable presumption that his or her pneumoconiosis arose out of such employment.

If a deceased miner was employed for 10 years or more in one or more coal mines and died from a respirable disease there
shall, effective July 1, 1973, be a rebuttable presumption that
his or her death was due to pneumoconiosis.

Any condition or impairment of health of an employee
employed as a firefighter, emergency medical technician (EMT),
emergency medical technician-intermediate (EMT-I), advanced
emergency medical technician (A-EMT), or paramedic which
results directly or indirectly from any bloodborne pathogen,
lung or respiratory disease or condition, heart or vascular
disease or condition, hypertension, tuberculosis, or cancer
resulting in any disability (temporary, permanent, total, or
partial) to the employee shall be rebuttably presumed to arise
out of and in the course of the employee's firefighting, EMT,
EMT-I, A-EMT, or paramedic employment and, further, shall be
rebuttably presumed to be causally connected to the hazards or
exposures of the employment. This presumption shall also apply
to any hernia or hearing loss suffered by an employee employed
as a firefighter, EMT, EMT-I, A-EMT, or paramedic. However,
this presumption shall not apply to any employee who has been
employed as a firefighter, EMT, EMT-I, A-EMT, or paramedic for
less than 5 years at the time he or she files an Application
for Adjustment of Claim concerning this condition or impairment
with the Illinois Workers' Compensation Commission. The
rebuttable presumption established under this subsection,
however, does not apply to an emergency medical technician
(EMT), emergency medical technician-intermediate (EMT-I),
advanced emergency medical technician (A-EMT), or paramedic
employed by a private employer if the employee spends the
preponderance of his or her work time for that employer engaged
in medical transfers between medical care facilities or
non-emergency medical transfers to or from medical care
facilities. The changes made to this subsection by this
amendatory Act of the 98th General Assembly shall be narrowly
construed. The Finding and Decision of the Illinois Workers'
Compensation Commission under only the rebuttable presumption
 provision of this paragraph shall not be admissible or be
deemed res judicata in any disability claim under the Illinois
Pension Code arising out of the same medical condition;
however, this sentence makes no change to the law set forth in
Krohe v. City of Bloomington, 204 Ill.2d 392.

  The insurance carrier liable shall be the carrier whose
policy was in effect covering the employer liable on the last
day of the exposure rendering such employer liable in
accordance with the provisions of this Act.

  (e) "Disablement" means an impairment or partial
impairment, temporary or permanent, in the function of the body
or any of the members of the body, or the event of becoming
disabled from earning full wages at the work in which the
employee was engaged when last exposed to the hazards of the
occupational disease by the employer from whom he or she claims
compensation, or equal wages in other suitable employment; and
"disability" means the state of being so incapacitated.

  (f) No compensation shall be payable for or on account of
any occupational disease unless disablement, as herein defined, occurs within two years after the last day of the last exposure to the hazards of the disease, except in cases of occupational disease caused by berylliosis or by the inhalation of silica dust or asbestos dust and, in such cases, within 3 years after the last day of the last exposure to the hazards of such disease and except in the case of occupational disease caused by exposure to radiological materials or equipment, and in such case, within 25 years after the last day of last exposure to the hazards of such disease.

(g)(1) In any proceeding before the Commission in which the employee is a COVID-19 first responder or front-line worker as defined in this subsection, if the employee's injury or occupational disease resulted from exposure to and contraction of COVID-19, the exposure and contraction shall be rebuttably presumed to have arisen out of and in the course of the employee's first responder or front-line worker employment and the injury or occupational disease shall be rebuttably presumed to be causally connected to the hazards or exposures of the employee's first responder or front-line worker employment.

(2) The term "COVID-19 first responder or front-line worker" means: all individuals employed as police, fire personnel, emergency medical technicians, or paramedics; all individuals employed and considered as first responders; all workers for health care providers, including nursing homes and rehabilitation facilities and home care workers; corrections
officers; and any individuals employed by essential businesses and operations as defined in Executive Order 2020-10 dated March 20, 2020, as long as individuals employed by essential businesses and operations are required by their employment to encounter members of the general public or to work in employment locations of more than 15 employees. For purposes of this subsection only, an employee's home or place of residence is not a place of employment, except for home care workers.

(3) The presumption created in this subsection may be rebutted by evidence, including, but not limited to, the following:

(A) the employee was working from his or her home, on leave from his or her employment, or some combination thereof, for a period of 14 or more consecutive days immediately prior to the employee's injury, occupational disease, or period of incapacity resulted from exposure to COVID-19; or

(B) the employer was engaging in and applying to the fullest extent possible or enforcing to the best of its ability industry-specific workplace sanitation, social distancing, and health and safety practices based on updated guidance issued by the Centers for Disease Control and Prevention or Illinois Department of Public Health or was using a combination of administrative controls, engineering controls, or personal protective equipment to reduce the transmission of COVID-19 to all employees for at
least 14 consecutive days prior to the employee's injury, occupational disease, or period of incapacity resulting from exposure to COVID-19. For purposes of this subsection, "updated" means the guidance in effect at least 14 days prior to the COVID-19 diagnosis. For purposes of this subsection, "personal protective equipment" means industry-specific equipment worn to minimize exposure to hazards that cause illnesses or serious injuries, which may result from contact with biological, chemical, radiological, physical, electrical, mechanical, or other workplace hazards. "Personal protective equipment" includes, but is not limited to, items such as face coverings, gloves, safety glasses, safety face shields, barriers, shoes, earplugs or muffs, hard hats, respirators, coveralls, vests, and full body suits; or

(C) the employee was exposed to COVID-19 by an alternate source.

(4) The rebuttable presumption created in this subsection applies to all cases tried after the effective date of this amendatory Act of the 101st General Assembly and in which the diagnosis of COVID-19 was made on or after March 9, 2020 and on or before December 31, 2020.

(5) Under no circumstances shall any COVID-19 case increase or affect any employer's workers' compensation insurance experience rating or modification, but COVID-19 costs may be included in determining overall State loss costs.
(6) In order for the presumption created in this subsection to apply at trial, for COVID-19 diagnoses occurring on or before June 15, 2020, an employee must provide a confirmed medical diagnosis by a licensed medical practitioner or a positive laboratory test for COVID-19 or for COVID-19 antibodies; for COVID-19 diagnoses occurring after June 15, 2020, an employee must provide a positive laboratory test for COVID-19 or for COVID-19 antibodies.

(7) The presumption created in this subsection does not apply if the employee's place of employment was solely the employee's home or residence for a period of 14 or more consecutive days immediately prior to the employee's injury, occupational disease, or period of incapacity resulted from exposure to COVID-19.

(8) The date of injury or the beginning of the employee's occupational disease or period of disability is either the date that the employee was unable to work due to contraction of COVID-19 or was unable to work due to symptoms that were later diagnosed as COVID-19, whichever came first.

(9) An employee who contracts COVID-19, but fails to establish the rebuttable presumption is not precluded from filing for compensation under this Act or under the Workers' Compensation Act.

(10) To qualify for temporary total disability benefits under the presumption created in this subsection, the employee must be certified for or recertified for temporary disability.
(11) An employer is entitled to a credit against any liability for temporary total disability due to an employee as a result of the employee contracting COVID-19 for (A) any sick leave benefits or extended salary benefits paid to the employee by the employer under Emergency Family Medical Leave Expansion Act, Emergency Paid Sick Leave Act of the Families First Coronavirus Response Act, or any other federal law, or (B) any other credit to which an employer is entitled under the Workers' Compensation Act.

(Source: P.A. 98-291, eff. 1-1-14; 98-973, eff. 8-15-14.)

Section 20. The Unemployment Insurance Act is amended by changing Sections 401, 409, 500, 612, 1505, and 1506.6 and by adding Section 1502.4 as follows:

(820 ILCS 405/401) (from Ch. 48, par. 401)

Sec. 401. Weekly Benefit Amount - Dependents' Allowances.

A. With respect to any week beginning in a benefit year beginning prior to January 4, 2004, an individual's weekly benefit amount shall be an amount equal to the weekly benefit amount as defined in the provisions of this Act as amended and in effect on November 18, 2011.

B. 1. With respect to any benefit year beginning on or after January 4, 2004 and before January 6, 2008, an individual's weekly benefit amount shall be 48% of his or her prior average weekly wage, rounded (if not already a multiple
of one dollar) to the next higher dollar; provided, however, that the weekly benefit amount cannot exceed the maximum weekly benefit amount and cannot be less than $51. Except as otherwise provided in this Section, with respect to any benefit year beginning on or after January 6, 2008, an individual's weekly benefit amount shall be 47% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; provided, however, that the weekly benefit amount cannot exceed the maximum weekly benefit amount and cannot be less than $51. With respect to any benefit year beginning in calendar year 2022, an individual's weekly benefit amount shall be 42.4% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; provided, however, that the weekly benefit amount cannot exceed the maximum weekly benefit amount and cannot be less than $51.

2. For the purposes of this subsection:

An individual's "prior average weekly wage" means the total wages for insured work paid to that individual during the 2 calendar quarters of his base period in which such total wages were highest, divided by 26. If the quotient is not already a multiple of one dollar, it shall be rounded to the nearest dollar; however if the quotient is equally near 2 multiples of one dollar, it shall be rounded to the higher multiple of one dollar.

"Determination date" means June 1 and December 1 of each
calendar year except that, for the purposes of this Act only, there shall be no June 1 determination date in any year.

"Determination period" means, with respect to each June 1 determination date, the 12 consecutive calendar months ending on the immediately preceding December 31 and, with respect to each December 1 determination date, the 12 consecutive calendar months ending on the immediately preceding June 30.

"Benefit period" means the 12 consecutive calendar month period beginning on the first day of the first calendar month immediately following a determination date, except that, with respect to any calendar year in which there is a June 1 determination date, "benefit period" shall mean the 6 consecutive calendar month period beginning on the first day of the first calendar month immediately following the preceding December 1 determination date and the 6 consecutive calendar month period beginning on the first day of the first calendar month immediately following the June 1 determination date.

"Gross wages" means all the wages paid to individuals during the determination period immediately preceding a determination date for insured work, and reported to the Director by employers prior to the first day of the third calendar month preceding that date.

"Covered employment" for any calendar month means the total number of individuals, as determined by the Director, engaged in insured work at mid-month.

"Average monthly covered employment" means one-twelfth of
the sum of the covered employment for the 12 months of a
determination period.

"Statewide average annual wage" means the quotient,
obtained by dividing gross wages by average monthly covered
employment for the same determination period, rounded (if not
already a multiple of one cent) to the nearest cent.

"Statewide average weekly wage" means the quotient,
obtained by dividing the statewide average annual wage by 52,
rounded (if not already a multiple of one cent) to the nearest
cent. Notwithstanding any provision of this Section to the
contrary, the statewide average weekly wage for any benefit
period prior to calendar year 2012 shall be as determined by
the provisions of this Act as amended and in effect on November
18, 2011. Notwithstanding any provisions of this Section to the
contrary, the statewide average weekly wage for the benefit
period of calendar year 2012 shall be $856.55 and for each
calendar year thereafter, the statewide average weekly wage
shall be the statewide average weekly wage, as determined in
accordance with this sentence, for the immediately preceding
benefit period plus (or minus) an amount equal to the
percentage change in the statewide average weekly wage, as
computed in accordance with the first sentence of this
paragraph, between the 2 immediately preceding benefit
periods, multiplied by the statewide average weekly wage, as
determined in accordance with this sentence, for the
immediately preceding benefit period. However, for purposes of
the Workers' Compensation Act, the statewide average weekly wage will be computed using June 1 and December 1 determination dates of each calendar year and such determination shall not be subject to the limitation of the statewide average weekly wage as computed in accordance with the preceding sentence of this paragraph.

With respect to any week beginning in a benefit year beginning prior to January 4, 2004, "maximum weekly benefit amount" with respect to each week beginning within a benefit period shall be as defined in the provisions of this Act as amended and in effect on November 18, 2011.

With respect to any benefit year beginning on or after January 4, 2004 and before January 6, 2008, "maximum weekly benefit amount" with respect to each week beginning within a benefit period means 48% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.

Except as otherwise provided in this Section, with respect to any benefit year beginning on or after January 6, 2008, "maximum weekly benefit amount" with respect to each week beginning within a benefit period means 47% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.

With respect to any benefit year beginning in calendar year 2022, "maximum weekly benefit amount" with respect to each week beginning within a benefit period means 42.4% 40.6% of the
statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.

C. With respect to any week beginning in a benefit year beginning prior to January 4, 2004, an individual's eligibility for a dependent allowance with respect to a nonworking spouse or one or more dependent children shall be as defined by the provisions of this Act as amended and in effect on November 18, 2011.

With respect to any benefit year beginning on or after January 4, 2004 and before January 6, 2008, an individual to whom benefits are payable with respect to any week shall, in addition to those benefits, be paid, with respect to such week, as follows: in the case of an individual with a nonworking spouse, 9% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, provided, that the total amount payable to the individual with respect to a week shall not exceed 57% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, 17.2% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, provided that the total amount payable to the individual with respect to a week shall not exceed 65.2% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.
With respect to any benefit year beginning on or after January 6, 2008 and before January 1, 2010, an individual to whom benefits are payable with respect to any week shall, in addition to those benefits, be paid, with respect to such week, as follows: in the case of an individual with a nonworking spouse, 9% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, provided, that the total amount payable to the individual with respect to a week shall not exceed 56% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, 18.2% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, provided that the total amount payable to the individual with respect to a week shall not exceed 65.2% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar.

The additional amount paid pursuant to this subsection in the case of an individual with a dependent child or dependent children shall be referred to as the "dependent child allowance", and the percentage rate by which an individual's prior average weekly wage is multiplied pursuant to this subsection to calculate the dependent child allowance shall be referred to as the "dependent child allowance rate".

Except as otherwise provided in this Section, with respect
to any benefit year beginning on or after January 1, 2010, an
individual to whom benefits are payable with respect to any
week shall, in addition to those benefits, be paid, with
respect to such week, as follows: in the case of an individual
with a nonworking spouse, the greater of (i) 9% of his or her
prior average weekly wage, rounded (if not already a multiple
of one dollar) to the next higher dollar, or (ii) $15, provided
that the total amount payable to the individual with respect to
a week shall not exceed 56% of the statewide average weekly
wage, rounded (if not already a multiple of one dollar) to the
next higher dollar; and in the case of an individual with a
dependent child or dependent children, the greater of (i) the
product of the dependent child allowance rate multiplied by his
or her prior average weekly wage, rounded (if not already a
multiple of one dollar) to the next higher dollar, or (ii) the
lesser of $50 or 50% of his or her weekly benefit amount,
rounded (if not already a multiple of one dollar) to the next
higher dollar, provided that the total amount payable to the
individual with respect to a week shall not exceed the product
of the statewide average weekly wage multiplied by the sum of
47% plus the dependent child allowance rate, rounded (if not
already a multiple of one dollar) to the next higher dollar.

With respect to any benefit year beginning in calendar year
2022, an individual to whom benefits are payable with respect
to any week shall, in addition to those benefits, be paid, with
respect to such week, as follows: in the case of an individual
with a nonworking spouse, the greater of (i) 9% of his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, or (ii) $15, provided that the total amount payable to the individual with respect to a week shall not exceed 51.4% of the statewide average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar; and in the case of an individual with a dependent child or dependent children, the greater of (i) the product of the dependent child allowance rate multiplied by his or her prior average weekly wage, rounded (if not already a multiple of one dollar) to the next higher dollar, or (ii) the lesser of $50 or 50% of his or her weekly benefit amount, rounded (if not already a multiple of one dollar) to the next higher dollar, provided that the total amount payable to the individual with respect to a week shall not exceed the product of the statewide average weekly wage multiplied by the sum of 42.4% plus the dependent child allowance rate, rounded (if not already a multiple of one dollar) to the next higher dollar.

With respect to each benefit year beginning after calendar year 2012, the dependent child allowance rate shall be the sum of the allowance adjustment applicable pursuant to Section 1400.1 to the calendar year in which the benefit year begins, plus the dependent child allowance rate with respect to each benefit year beginning in the immediately preceding calendar year, except as otherwise provided in this subsection. The
dependent child allowance rate with respect to each benefit year beginning in calendar year 2010 shall be 17.9%. The dependent child allowance rate with respect to each benefit year beginning in calendar year 2011 shall be 17.4%. The dependent child allowance rate with respect to each benefit year beginning in calendar year 2012 shall be 17.0% and, with respect to each benefit year beginning after calendar year 2012, shall not be less than 17.0% or greater than 17.9%.

For the purposes of this subsection:

"Dependent" means a child or a nonworking spouse.

"Child" means a natural child, stepchild, or adopted child of an individual claiming benefits under this Act or a child who is in the custody of any such individual by court order, for whom the individual is supplying and, for at least 90 consecutive days (or for the duration of the parental relationship if it has existed for less than 90 days) immediately preceding any week with respect to which the individual has filed a claim, has supplied more than one-half the cost of support, or has supplied at least 1/4 of the cost of support if the individual and the other parent, together, are supplying and, during the aforesaid period, have supplied more than one-half the cost of support, and are, and were during the aforesaid period, members of the same household; and who, on the first day of such week (a) is under 18 years of age, or (b) is, and has been during the immediately preceding 90 days, unable to work because of illness or other disability:
provided, that no person who has been determined to be a child of an individual who has been allowed benefits with respect to a week in the individual's benefit year shall be deemed to be a child of the other parent, and no other person shall be determined to be a child of such other parent, during the remainder of that benefit year.

"Nonworking spouse" means the lawful husband or wife of an individual claiming benefits under this Act, for whom more than one-half the cost of support has been supplied by the individual for at least 90 consecutive days (or for the duration of the marital relationship if it has existed for less than 90 days) immediately preceding any week with respect to which the individual has filed a claim, but only if the nonworking spouse is currently ineligible to receive benefits under this Act by reason of the provisions of Section 500E.

An individual who was obligated by law to provide for the support of a child or of a nonworking spouse for the aforesaid period of 90 consecutive days, but was prevented by illness or injury from doing so, shall be deemed to have provided more than one-half the cost of supporting the child or nonworking spouse for that period.

(Source: P.A. 100-568, eff. 12-15-17; 101-423, eff. 1-1-20.)

(820 ILCS 405/409) (from Ch. 48, par. 409)

Sec. 409. Extended Benefits.

A. For the purposes of this Section:
1. "Extended benefit period" means a period which begins with the third week after a week for which there is a State "on" indicator; and ends with either of the following weeks, whichever occurs later: (1) the third week after the first week for which there is a State "off" indicator, or (2) the thirteenth consecutive week of such period. No extended benefit period shall begin by reason of a State "on" indicator before the fourteenth week following the end of a prior extended benefit period.

2. There is a "State 'on' indicator" for a week if (a) the Director determines, in accordance with the regulations of the United States Secretary of Labor or other appropriate Federal agency, that for the period consisting of such week and the immediately preceding twelve weeks, the rate of insured unemployment (not seasonally adjusted) in this State (1) equaled or exceeded 5% and equaled or exceeded 120% of the average of such rates for the corresponding 13-week period ending in each of the preceding 2 calendar years, or (2) equaled or exceeded 6 percent, or (b) the United States Secretary of Labor determines that (1) the average rate of total unemployment in this State (seasonally adjusted) for the period consisting of the most recent 3 months for which data for all states are published before the close of such week equals or exceeds 6.5%, and (2) the average rate of total unemployment in this State (seasonally adjusted) for
the 3-month period referred to in (1) equals or exceeds
110% of such average rate for either (or both) of the
corresponding 3-month periods ending in the 2 preceding
calendar years. Clause (b) of this paragraph shall only
apply to weeks beginning on or after February 22, 2009,
through the end of the fourth week prior to the last week
for which federal sharing is provided as authorized by
Section 2005(a) of Public Law 111-5 without regard to
Section 2005(c) of Public Law 111-5 and is inoperative as
of the end of the last week for which federal sharing is
provided as authorized by Section 2005(a) of Public Law
111-5 and to weeks beginning on or after March 15, 2020
through the end of the fourth week prior to the last week
for which federal sharing is provided as authorized by
Section 4105 of Public Law 116-127, or any amendments
thereto, and is inoperative as of the end of the last week
for which federal sharing is provided as authorized by
Section 4105 of Public Law 116-127, or any amendments
thereto.

2.1. With respect to benefits for weeks of unemployment
beginning after December 17, 2010, and ending on or before
the earlier of the latest date permitted under federal law
or the end of the fourth week prior to the last week for
which federal sharing is provided as authorized by Section
2005(a) of Public Law 111-5 without regard to Section
2005(c) of Public Law 111-5, the determination of whether
there has been a State "on" indicator pursuant to paragraph 2 shall be made as if, in clause (a) of paragraph 2, the phrase "2 calendar years" were "3 calendar years" and as if, in clause (b) of paragraph 2, the word "either" were "any", the word "both" were "all", and the phrase "2 preceding calendar years" were "3 preceding calendar years".

3. There is a "State 'off' indicator" for a week if there is not a State 'on' indicator for the week pursuant to paragraph 2.

4. "Rate of insured unemployment", for the purpose of paragraph 2, means the percentage derived by dividing (a) the average weekly number of individuals filing claims for "regular benefits" in this State for weeks of unemployment with respect to the most recent 13 consecutive week period, as determined by the Director on the basis of his reports to the United States Secretary of Labor or other appropriate Federal agency, by (b) the average monthly employment covered under this Act for the first four of the most recent six completed calendar quarters ending before the close of such 13-week period.

5. "Regular benefits" means benefits, other than extended benefits and additional benefits, payable to an individual (including dependents' allowances) under this Act or under any other State unemployment compensation law (including benefits payable to Federal civilian employees
and ex-servicemen pursuant to 5 U.S.C. chapter 85).

6. "Extended benefits" means benefits (including benefits payable to Federal civilian employees and ex-servicemen pursuant to 5 U.S.C. chapter 85) payable to an individual under the provisions of this Section for weeks which begin in his eligibility period.

7. "Additional benefits" means benefits totally financed by a State and payable to exhaustees (as defined in subsection C) by reason of conditions of high unemployment or by reason of other specified factors. If an individual is eligible to receive extended benefits under the provisions of this Section and is eligible to receive additional benefits with respect to the same week under the law of another State, he may elect to claim either extended benefits or additional benefits with respect to the week.

8. "Eligibility period" means the period consisting of the weeks in an individual's benefit year which begin in an extended benefit period and, if his benefit year ends within such extended benefit period, any weeks thereafter which begin in such period. An individual's eligibility period shall also include such other weeks as federal law may allow.

9. Notwithstanding any other provision to the contrary, no employer shall be liable for payments in lieu of contributions pursuant to Section 1404, by reason of the payment of extended benefits which are wholly reimbursed to
this State by the Federal Government or would have been
wholly reimbursed to this State by the Federal Government
if the employer had paid all of the claimant's wages during
the applicable base period. Extended benefits shall not
become benefit charges under Section 1501.1 if they are
wholly reimbursed to this State by the Federal Government
or would have been wholly reimbursed to this State by the
Federal Government if the employer had paid all of the
claimant's wages during the applicable base period. For
purposes of this paragraph, extended benefits will be
considered to be wholly reimbursed by the Federal
Government notwithstanding the operation of Section
204(a)(2)(D) of the Federal-State Extended Unemployment

B. An individual shall be eligible to receive extended
benefits pursuant to this Section for any week which begins in
his eligibility period if, with respect to such week (1) he has
been paid wages for insured work during his base period equal
to at least 1 1/2 times the wages paid in that calendar quarter
of his base period in which such wages were highest; (2) he has
met the requirements of Section 500E of this Act; (3) he is an
exhaustee; and (4) except when the result would be inconsistent
with the provisions of this Section, he has satisfied the
requirements of this Act for the receipt of regular benefits.

C. An individual is an exhaustee with respect to a week
which begins in his eligibility period if:
1. Prior to such week (a) he has received, with respect to his current benefit year that includes such week, the maximum total amount of benefits to which he was entitled under the provisions of Section 403B, and all of the regular benefits (including dependents' allowances) to which he had entitlement (if any) on the basis of wages or employment under any other State unemployment compensation law; or (b) he has received all the regular benefits available to him with respect to his current benefit year that includes such week, under this Act and under any other State unemployment compensation law, after a cancellation of some or all of his wage credits or the partial or total reduction of his regular benefit rights; or (c) his benefit year terminated, and he cannot meet the qualifying wage requirements of Section 500E of this Act or the qualifying wage or employment requirements of any other State unemployment compensation law to establish a new benefit year which would include such week or, having established a new benefit year that includes such week, he is ineligible for regular benefits by reason of Section 607 of this Act or a like provision of any other State unemployment compensation law; and

2. For such week (a) he has no right to benefits or allowances, as the case may be, under the Railroad Unemployment Insurance Act, or such other Federal laws as are specified in regulations of the United States Secretary
of Labor or other appropriate Federal agency; and (b) he has not received and is not seeking benefits under the unemployment compensation law of Canada, except that if he is seeking such benefits and the appropriate agency finally determines that he is not entitled to benefits under such law, this clause shall not apply.

3. For the purposes of clauses (a) and (b) of paragraph 1 of this subsection, an individual shall be deemed to have received, with respect to his current benefit year, the maximum total amount of benefits to which he was entitled or all of the regular benefits to which he had entitlement, or all of the regular benefits available to him, as the case may be, even though (a) as a result of a pending reconsideration or appeal with respect to the "finding" defined in Section 701, or of a pending appeal with respect to wages or employment or both under any other State unemployment compensation law, he may subsequently be determined to be entitled to more regular benefits; or (b) by reason of a seasonality provision in a State unemployment compensation law which establishes the weeks of the year for which regular benefits may be paid to individuals on the basis of wages in seasonal employment he may be entitled to regular benefits for future weeks but such benefits are not payable with respect to the week for which he is claiming extended benefits, provided that he is otherwise an exhaustee under the provisions of this
subsection with respect to his rights to regular benefits, under such seasonality provision, during the portion of the year in which that week occurs; or (c) having established a benefit year, no regular benefits are payable to him with respect to such year because his wage credits were cancelled or his rights to regular benefits were totally reduced by reason of the application of a disqualification provision of a State unemployment compensation law.

D. 1. The provisions of Section 607 and the waiting period requirements of Section 500D shall not be applicable to any week with respect to which benefits are otherwise payable under this Section.

2. An individual shall not cease to be an exhaustee with respect to any week solely because he meets the qualifying wage requirements of Section 500E for a part of such week.

E. With respect to any week which begins in his eligibility period, an exhaustee's "weekly extended benefit amount" shall be the same as his weekly benefit amount during his benefit year which includes such week or, if such week is not in a benefit year, during his applicable benefit year, as defined in regulations issued by the United States Secretary of Labor or other appropriate Federal agency. If the exhaustee had more than one weekly benefit amount during his benefit year, his weekly extended benefit amount with respect to such week shall be the latest of such weekly benefit amounts.
F. 1. An eligible exhaustee shall be entitled, during any eligibility period, to a maximum total amount of extended benefits equal to the lesser of the following amounts, not including any Federal Pandemic Unemployment Compensation amounts provided for in Section 2104 of Public Law 116-136:

   a. Fifty percent of the maximum total amount of benefits to which he was entitled under Section 403B during his applicable benefit year;

   b. Thirteen times his weekly extended benefit amount as determined under subsection E; or

   c. Thirty-nine times his or her average weekly extended benefit amount, reduced by the regular benefits (not including any dependents' allowances) paid to him or her during such benefit year.

2. An eligible exhaustee shall be entitled, during a "high unemployment period", to a maximum total amount of extended benefits equal to the lesser of the following amounts:

   a. Eighty percent of the maximum total amount of benefits to which he or she was entitled under Section 403B during his or her applicable benefit year;

   b. Twenty times his or her weekly extended benefit amount as determined under subsection E; or

   c. Forty-six times his or her average weekly extended benefit amount, reduced by the regular benefits (not including any dependents' allowances) paid to him or her during such benefit year.
For purposes of this paragraph, the term "high unemployment period" means any period during which (i) clause (b) of paragraph (2) of subsection A is operative and (ii) an extended benefit period would be in effect if clause (b) of paragraph (2) of subsection A of this Section were applied by substituting "8%" for "6.5%".

3. Notwithstanding paragraphs 1 and 2 of this subsection F, and if the benefit year of an individual ends within an extended benefit period, the remaining balance of extended benefits that the individual would, but for this subsection F, be otherwise entitled to receive in that extended benefit period, for weeks of unemployment beginning after the end of the benefit year, shall be reduced (but not below zero) by the product of the number of weeks for which the individual received any amounts as trade readjustment allowances as defined in the federal Trade Act of 1974 within that benefit year multiplied by his weekly benefit amount for extended benefits.

G. 1. A claims adjudicator shall examine the first claim filed by an individual with respect to his eligibility period and, on the basis of the information in his possession, shall make an "extended benefits finding". Such finding shall state whether or not the individual has met the requirement of subsection B(1), is an exhaustee and, if he is, his weekly extended benefit amount and the maximum total amount of extended benefits to which he is
entitled. The claims adjudicator shall promptly notify the individual of his "extended benefits finding", and shall promptly notify the individual's most recent employing unit and the individual's last employer (referred to in Section 1502.1) that the individual has filed a claim for extended benefits. The claims adjudicator may reconsider his "extended benefits finding" at any time within one year after the close of the individual's eligibility period, and shall promptly notify the individual of such reconsidered finding. All of the provisions of this Act applicable to reviews from findings or reconsidered findings made pursuant to Sections 701 and 703 which are not inconsistent with the provisions of this subsection shall be applicable to reviews from extended benefits findings and reconsidered extended benefits findings.

2. If, pursuant to the reconsideration or appeal with respect to a "finding", referred to in paragraph 3 of subsection C, an exhaustee is found to be entitled to more regular benefits and, by reason thereof, is entitled to more extended benefits, the claims adjudicator shall make a reconsidered extended benefits finding and shall promptly notify the exhaustee thereof.

H. Whenever an extended benefit period is to begin in this State because there is a State "on" indicator, or whenever an extended benefit period is to end in this State because there is a State "off" indicator, the Director shall make an
appropriate public announcement.

I. Computations required by the provisions of paragraph 4 of subsection A shall be made by the Director in accordance with regulations prescribed by the United States Secretary of Labor, or other appropriate Federal agency.

J. 1. Interstate Benefit Payment Plan means the plan approved by the Interstate Conference of Employment Security Agencies under which benefits shall be payable to unemployed individuals absent from the state (or states) in which benefit credits have been accumulated.

2. An individual who commutes from his state of residence to work in another state and continues to reside in such state of residence while filing his claim for unemployment insurance under this Section of the Act shall not be considered filing a claim under the Interstate Benefit Payment Plan so long as he files his claim in and continues to report to the employment office under the regulations applicable to intrastate claimants in the state in which he was so employed.

3. "State" when used in this subsection includes States of the United States of America, the District of Columbia, Puerto Rico and the Virgin Islands. For purposes of this subsection, the term "state" shall also be construed to include Canada.

4. Notwithstanding any other provision of this Act, an individual shall be eligible for a maximum of 2 weeks of
benefits payable under this Section after he files his initial claim for extended benefits in an extended benefit period, as defined in paragraph 1 of subsection A, under the Interstate Benefit Payment Plan unless there also exists an extended benefit period, as defined in paragraph 1 of subsection A, in the state where such claim is filed. Such maximum eligibility shall continue as long as the individual continues to file his claim under the Interstate Benefit Payment Plan, notwithstanding that the individual moves to another state where an extended benefit period exists and files for weeks prior to his initial Interstate claim in that state.

5. To assure full tax credit to the employers of this state against the tax imposed by the Federal Unemployment Tax Act, the Director shall take any action or issue any regulations necessary in the administration of this subsection to insure that its provisions are so interpreted and applied as to meet the requirements of such Federal Act as interpreted by the United States Secretary of Labor or other appropriate Federal agency.

K. 1. Notwithstanding any other provisions of this Act, an individual shall be ineligible for the payment of extended benefits for any week of unemployment in his eligibility period if the Director finds that during such period:

a. he failed to accept any offer of suitable work (as defined in paragraph 3 below) or failed to apply
for any suitable work to which he was referred by the Director; or

b. he failed to actively engage in seeking work as prescribed under paragraph 5 below.

2. Any individual who has been found ineligible for extended benefits by reason of the provisions of paragraph 1 of this subsection shall be denied benefits beginning with the first day of the week in which such failure has occurred and until he has been employed in each of 4 subsequent weeks (whether or not consecutive) and has earned remuneration equal to at least 4 times his weekly benefit amount.

3. For purposes of this subsection only, the term "suitable work" means, with respect to any individual, any work which is within such individual's capabilities, provided, however, that the gross average weekly remuneration payable for the work:

   a. must exceed the sum of (i) the individual's extended weekly benefit amount as determined under subsection E above plus (ii) the amount, if any, of supplemental unemployment benefits (as defined in Section 501(c)(17)(D) of the Internal Revenue Code of 1954) payable to such individual for such week; and

   b. is not less than the higher of --

      (i) the minimum wage provided by Section 6
(a)(1) of the Fair Labor Standards Act of 1938, without regard to any exemption; or

(ii) the applicable state or local minimum wage;

c. provided, however, that no individual shall be denied extended benefits for failure to accept an offer of or apply for any job which meets the definition of suitability as described above if:

(i) the position was not offered to such individual in writing or was not listed with the employment service;

(ii) such failure could not result in a denial of benefits under the definition of suitable work for regular benefits claimants in Section 603 to the extent that the criteria of suitability in that Section are not inconsistent with the provisions of this paragraph 3;

(iii) the individual furnishes satisfactory evidence to the Director that his prospects for obtaining work in his customary occupation within a reasonably short period are good. If such evidence is deemed satisfactory for this purpose, the determination of whether any work is suitable with respect to such individual shall be made in accordance with the definition of suitable work for regular benefits in Section 603 without regard
4. Notwithstanding the provisions of paragraph 3 to the contrary, no work shall be deemed to be suitable work for an individual which does not accord with the labor standard provisions required by Section 3304(a)(5) of the Internal Revenue Code of 1954 and set forth herein under Section 603 of this Act.

5. For the purposes of subparagraph b of paragraph 1, an individual shall be treated as actively engaged in seeking work during any week if --
   a. the individual has engaged in a systematic and sustained effort to obtain work during such week, and
   b. the individual furnishes tangible evidence that he has engaged in such effort during such week.

6. The employment service shall refer any individual entitled to extended benefits under this Act to any suitable work which meets the criteria prescribed in paragraph 3.

7. Notwithstanding any other provision of this Act, an individual shall not be eligible to receive extended benefits, otherwise payable under this Section, with respect to any week of unemployment in his eligibility period if such individual has been held ineligible for benefits under the provisions of Sections 601, 602 or 603 of this Act until such individual had requalified for such benefits by returning to employment and satisfying the
monetary requalification provision by earning at least his weekly benefit amount.

8. In response to the COVID-19 public health emergency, the Director may prescribe such rules as allowed by federal law limiting the work search requirements under subsection K.

L. The Governor may, if federal law so allows, elect, in writing, to pay individuals, otherwise eligible for extended benefits pursuant to this Section, any other federally funded unemployment benefits, including but not limited to benefits payable pursuant to the federal Supplemental Appropriations Act, 2008, as amended, and Public Law 116-136, prior to paying them benefits under this Section.

M. The provisions of this Section, as revised by this amendatory Act of the 96th General Assembly, are retroactive to February 22, 2009. The provisions of this amendatory Act of the 96th General Assembly with regard to subsection L and paragraph 8 of subsection A clarify authority already provided.

N. The provisions of this Section, as revised by this amendatory Act of the 101st General Assembly, are retroactive to March 15, 2020.

(Source: P.A. 96-30, eff. 6-30-09; 97-1, eff. 3-31-11.)

(820 ILCS 405/500) (from Ch. 48, par. 420)

Sec. 500. Eligibility for benefits. An unemployed individual shall be eligible to receive benefits with respect
to any week only if the Director finds that:

A. He has registered for work at and thereafter has continued to report at an employment office in accordance with such regulations as the Director may prescribe, except that the Director may, by regulation, waive or alter either or both of the requirements of this subsection as to individuals attached to regular jobs, and as to such other types of cases or situations with respect to which he finds that compliance with such requirements would be oppressive or inconsistent with the purposes of this Act, provided that no such regulation shall conflict with Section 400 of this Act.

B. He has made a claim for benefits with respect to such week in accordance with such regulations as the Director may prescribe.

C. He is able to work, and is available for work; provided that during the period in question he was actively seeking work and he has certified such. Whenever requested to do so by the Director, the individual shall, in the manner the Director prescribes by regulation, inform the Department of the places at which he has sought work during the period in question. Nothing in this subsection shall limit the Director's approval of alternate methods of demonstrating an active search for work based on regular reporting to a trade union office.

1. If an otherwise eligible individual is unable to
work or is unavailable for work on any normal workday of the week, he shall be eligible to receive benefits with respect to such week reduced by one-fifth of his weekly benefit amount for each day of such inability to work or unavailability for work. For the purposes of this paragraph, an individual who reports on a day subsequent to his designated report day shall be deemed unavailable for work on his report day if his failure to report on that day is without good cause, and on each intervening day, if any, on which his failure to report is without good cause. As used in the preceding sentence, "report day" means the day which has been designated for the individual to report to file his claim for benefits with respect to any week. This paragraph shall not be construed so as to effect any change in the status of part-time workers as defined in Section 407.

2. An individual shall be considered to be unavailable for work on days listed as whole holidays in "An Act to revise the law in relation to promissory notes, bonds, due bills and other instruments in writing," approved March 18, 1874, as amended; on days which are holidays in his religion or faith, and on days which are holidays according to the custom of his trade or occupation, if his failure to work on such day is a result of the holiday. In determining the
claimant’s eligibility for benefits and the amount to be paid him, with respect to the week in which such holiday occurs, he shall have attributed to him as additional earnings for that week an amount equal to one-fifth of his weekly benefit amount for each normal work day on which he does not work because of a holiday of the type above enumerated.

3. An individual shall be deemed unavailable for work if, after his separation from his most recent employing unit, he has removed himself to and remains in a locality where opportunities for work are substantially less favorable than those in the locality he has left.

4. An individual shall be deemed unavailable for work with respect to any week which occurs in a period when his principal occupation is that of a student in attendance at, or on vacation from, a public or private school.

5. Notwithstanding any other provisions of this Act, an individual shall not be deemed unavailable for work or to have failed actively to seek work, nor shall he be ineligible for benefits by reason of the application of the provisions of Section 603, with respect to any week, because he is enrolled in and is in regular attendance at a training course approved for him by the Director:
(a) but only if, with respect to that week, the individual presents, upon request, to the claims adjudicator referred to in Section 702 a statement executed by a responsible person connected with the training course, certifying that the individual was in full-time attendance at such course during the week. The Director may approve such course for an individual only if he finds that (1) reasonable work opportunities for which the individual is fitted by training and experience do not exist in his locality; (2) the training course relates to an occupation or skill for which there are, or are expected to be in the immediate future, reasonable work opportunities in his locality; (3) the training course is offered by a competent and reliable agency, educational institution, or employing unit; (4) the individual has the required qualifications and aptitudes to complete the course successfully; and (5) the individual is not receiving and is not eligible (other than because he has claimed benefits under this Act) for subsistence payments or similar assistance under any public or private retraining program:

Provided, that the Director shall not disapprove such course solely by reason of clause (5) if the subsistence payment or similar assistance is
subject to reduction by an amount equal to any
benefits payable to the individual under this Act
in the absence of the clause. In the event that an
individual's weekly unemployment compensation
benefit is less than his certified training
allowance, that person shall be eligible to
receive his entire unemployment compensation
benefits, plus such supplemental training
allowances that would make an applicant's total
weekly benefit identical to the original certified
training allowance.

(b) The Director shall have the authority to
grant approval pursuant to subparagraph (a) above
prior to an individual's formal admission into a
training course. Requests for approval shall not
be made more than 30 days prior to the actual
starting date of such course. Requests shall be
made at the appropriate unemployment office.

(c) The Director shall for purposes of
paragraph C have the authority to issue a blanket
approval of training programs implemented pursuant
to the federal Workforce Innovation and
Opportunity Act if both the training program and
the criteria for an individual's participation in
such training meet the requirements of this
paragraph C.
(d) Notwithstanding the requirements of subparagraph (a), the Director shall have the authority to issue blanket approval of training programs implemented under the terms of a collective bargaining agreement.

6. Notwithstanding any other provisions of this Act, an individual shall not be deemed unavailable for work or to have failed actively to seek work, nor shall he be ineligible for benefits, by reason of the application of the provisions of Section 603 with respect to any week because he is in training approved under Section 236 (a)(1) of the federal Trade Act of 1974, nor shall an individual be ineligible for benefits under the provisions of Section 601 by reason of leaving work voluntarily to enter such training if the work left is not of a substantially equal or higher skill level than the individual's past adversely affected employment as defined under the federal Trade Act of 1974 and the wages for such work are less than 80% of his average weekly wage as determined under the federal Trade Act of 1974.

D. If his benefit year begins prior to July 6, 1975 or subsequent to January 2, 1982, he has been unemployed for a waiting period of 1 week during such benefit year. If his benefit year begins on or after July 6, 1975, but prior to January 3, 1982, and his unemployment continues for more
than three weeks during such benefit year, he shall be eligible for benefits with respect to each week of such unemployment, including the first week thereof. An individual shall be deemed to be unemployed within the meaning of this subsection while receiving public assistance as remuneration for services performed on work projects financed from funds made available to governmental agencies for such purpose. No week shall be counted as a week of unemployment for the purposes of this subsection:

1. Unless it occurs within the benefit year which includes the week with respect to which he claims payment of benefits, provided that, for benefit years beginning prior to January 3, 1982, this requirement shall not interrupt the payment of benefits for consecutive weeks of unemployment; and provided further that the week immediately preceding a benefit year, if part of one uninterrupted period of unemployment which continues into such benefit year, shall be deemed (for the purpose of this subsection only and with respect to benefit years beginning prior to January 3, 1982, only) to be within such benefit year, as well as within the preceding benefit year, if the unemployed individual would, except for the provisions of the first paragraph and paragraph 1 of this subsection and of Section 605, be eligible for and
entitled to benefits for such week.

2. If benefits have been paid with respect thereto.

3. Unless the individual was eligible for benefits with respect thereto except for the requirements of this subsection and of Section 605.

D-5. Notwithstanding subsection D, if the individual's benefit year begins on or after March 8, 2020, but prior to the week following the later of (a) the last week of a disaster period established by the Gubernatorial Disaster Proclamation in response to COVID-19, dated March 9, 2020, and any subsequent Gubernatorial Disaster Proclamation in response to COVID-19 or (b) the last week for which federal sharing is provided as authorized by Section 2105 of Public Law 116-136 or any amendment thereto, the individual is not subject to the requirement that the individual be unemployed for a waiting period of one week during such benefit year.

E. With respect to any benefit year beginning prior to January 3, 1982, he has been paid during his base period wages for insured work not less than the amount specified in Section 500E of this Act as amended and in effect on October 5, 1980. With respect to any benefit year beginning on or after January 3, 1982, he has been paid during his base period wages for insured work equal to not less than $1,600, provided that he has been paid wages for insured work equal to at least $440 during that part of his base
period which does not include the calendar quarter in which
the wages paid to him were highest.

F. During that week he has participated in reemployment
services to which he has been referred, including but not
limited to job search assistance services, pursuant to a
profiling system established by the Director by rule in
conformity with Section 303(j)(1) of the federal Social
Security Act, unless the Director determines that:

1. the individual has completed such services; or
2. there is justifiable cause for the claimant's
   failure to participate in such services.

This subsection F is added by this amendatory Act of
1995 to clarify authority already provided under
subsections A and C in connection with the unemployment
insurance claimant profiling system required under
subsections (a)(10) and (j)(1) of Section 303 of the
federal Social Security Act as a condition of federal
funding for the administration of the Unemployment
Insurance Act.

(Source: P.A. 100-477, eff. 9-8-17.)

(820 ILCS 405/612) (from Ch. 48, par. 442)
Sec. 612. Academic Personnel - Ineligibility between
academic years or terms.

A. Benefits based on wages for services which are
employment under the provisions of Sections 211.1, 211.2, and
302C shall be payable in the same amount, on the same terms, and subject to the same conditions as benefits payable on the basis of wages for other services which are employment under this Act; except that:

1. An individual shall be ineligible for benefits, on the basis of wages for employment in an instructional, research, or principal administrative capacity performed for an institution of higher education, for any week which begins during the period between two successive academic years, or during a similar period between two regular terms, whether or not successive, or during a period of paid sabbatical leave provided for in the individual's contract, if the individual has a contract or contracts to perform services in any such capacity for any institution or institutions of higher education for both such academic years or both such terms.

This paragraph 1 shall apply with respect to any week which begins prior to January 1, 1978.

2. An individual shall be ineligible for benefits, on the basis of wages for service in employment in any capacity other than those referred to in paragraph 1, performed for an institution of higher learning, for any week which begins after September 30, 1983, during a period between two successive academic years or terms, if the individual performed such service in the first of such academic years or terms and there is a reasonable assurance
that the individual will perform such service in the second
of such academic years or terms.

3. An individual shall be ineligible for benefits, on
the basis of wages for service in employment in any
capacity other than those referred to in paragraph 1,
performed for an institution of higher education, for any
week which begins after January 5, 1985, during an
established and customary vacation period or holiday
recess, if the individual performed such service in the
period immediately before such vacation period or holiday
recess and there is a reasonable assurance that the
individual will perform such service in the period
immediately following such vacation period or holiday
recess.

B. Benefits based on wages for services which are
employment under the provisions of Sections 211.1 and 211.2
shall be payable in the same amount, on the same terms, and
subject to the same conditions, as benefits payable on the
basis of wages for other services which are employment under
this Act, except that:

1. An individual shall be ineligible for benefits, on
the basis of wages for service in employment in an
instructional, research, or principal administrative
capacity performed for an educational institution, for any
week which begins after December 31, 1977, during a period
between two successive academic years, or during a similar
period between two regular terms, whether or not successive, or during a period of paid sabbatical leave provided for in the individual's contract, if the individual performed such service in the first of such academic years (or terms) and if there is a contract or a reasonable assurance that the individual will perform service in any such capacity for any educational institution in the second of such academic years (or terms).

2. An individual shall be ineligible for benefits, on the basis of wages for service in employment in any capacity other than those referred to in paragraph 1, performed for an educational institution, for any week which begins after December 31, 1977, during a period between two successive academic years or terms, if the individual performed such service in the first of such academic years or terms and there is a reasonable assurance that the individual will perform such service in the second of such academic years or terms.

3. An individual shall be ineligible for benefits, on the basis of wages for service in employment in any capacity performed for an educational institution, for any week which begins after January 5, 1985, during an established and customary vacation period or holiday recess, if the individual performed such service in the period immediately before such vacation period or holiday
recess and there is a reasonable assurance that the individual will perform such service in the period immediately following such vacation period or holiday recess.

4. An individual shall be ineligible for benefits on the basis of wages for service in employment in any capacity performed in an educational institution while in the employ of an educational service agency for any week which begins after January 5, 1985, (a) during a period between two successive academic years or terms, if the individual performed such service in the first of such academic years or terms and there is a reasonable assurance that the individual will perform such service in the second of such academic years or terms; and (b) during an established and customary vacation period or holiday recess, if the individual performed such service in the period immediately before such vacation period or holiday recess and there is a reasonable assurance that the individual will perform such service in the period immediately following such vacation period or holiday recess. The term "educational service agency" means a governmental agency or governmental entity which is established and operated exclusively for the purpose of providing such services to one or more educational institutions.

C. 1. If benefits are denied to any individual under the
provisions of paragraph 2 of either subsection A or B of this
Section for any week which begins on or after September 3, 1982
and such individual is not offered a bona fide opportunity to
perform such services for the educational institution for the
second of such academic years or terms, such individual shall
be entitled to a retroactive payment of benefits for each week
for which the individual filed a timely claim for benefits as
determined by the rules and regulations issued by the Director
for the filing of claims for benefits, provided that such
benefits were denied solely because of the provisions of
paragraph 2 of either subsection A or B of this Section.

2. If benefits on the basis of wages for service in
employment in other than an instructional, research, or
principal administrative capacity performed in an educational
institution while in the employ of an educational service
agency are denied to any individual under the provisions of
 subparagraph (a) of paragraph 4 of subsection B and such
individual is not offered a bona fide opportunity to perform
such services in an educational institution while in the employ
of an educational service agency for the second of such
academic years or terms, such individual shall be entitled to a
retroactive payment of benefits for each week for which the
individual filed a timely claim for benefits as determined by
the rules and regulations issued by the Director for the filing
of claims for benefits, provided that such benefits were denied
solely because of subparagraph (a) of paragraph 4 of subsection
D. Notwithstanding any other provision in this Section or paragraph 2 of subsection C of Section 500 to the contrary, with respect to a week of unemployment beginning on or after March 15, 2020, and before December 31, 2020, benefits shall be payable to an individual on the basis of wages for employment in other than an instructional, research, or principal administrative capacity performed for an educational institution or an educational service agency under any of the circumstances described in this Section, to the extent permitted under Section 3304(a)(6) of the Federal Unemployment Tax Act, as long as the individual is otherwise eligible for benefits.

(Source: P.A. 87-1178.)

(820 ILCS 405/1502.4 new)

Sec. 1502.4. Benefit charges; COVID-19.

A. With respect to any benefits paid for a week of unemployment that begins on or after March 15, 2020, and before December 31, 2020, and is directly or indirectly attributable to COVID-19, notwithstanding any other provisions to the contrary an employer that is subject to the payment of contributions shall not be chargeable for any benefit charges.

B. With respect to any regular benefits paid for a week of unemployment that begins on or after March 15, 2020, and before December 31, 2020, and is directly or indirectly attributable
to COVID-19, notwithstanding any other provisions to the
contrary except subsection E, a nonprofit organization that is
subject to making payments in lieu of contributions shall be
chargeable for 50% of the benefits paid.

C. With respect to any benefits paid for a week of
unemployment that begins on or after March 15, 2020, and before
December 31, 2020, and is directly or indirectly attributable
to COVID-19, notwithstanding any other provisions to the
contrary except subsection E, the State and any local
government that is subject to making payments in lieu of
contributions shall be chargeable for 50% of the benefits paid,
irrespective of whether the State or local government paid the
individual who received the benefits wages for insured work
during the individual's base period.

D. Subsections A, B, and C shall only apply to the extent
that the employer can show that the individual's unemployment
for the week was directly or indirectly attributable to
COVID-19.

E. No employer shall be chargeable for the week of benefits
paid to an individual under the provisions of Section 500D-1.

(820 ILCS 405/1505) (from Ch. 48, par. 575)

Sec. 1505. Adjustment of state experience factor. The state
experience factor shall be adjusted in accordance with the
following provisions:

A. For calendar years prior to 1988, the state experience
factor shall be adjusted in accordance with the provisions of
this Act as amended and in effect on November 18, 2011.

B. (Blank).

C. For calendar year 1988 and each calendar year
thereafter, for which the state experience factor is being
determined.

   1. For every $50,000,000 (or fraction thereof) by which
the adjusted trust fund balance falls below the target
balance set forth in this subsection, the state experience
factor for the succeeding year shall be increased one
percent absolute.

   For every $50,000,000 (or fraction thereof) by which
the adjusted trust fund balance exceeds the target balance
set forth in this subsection, the state experience factor
for the succeeding year shall be decreased by one percent
absolute.

   The target balance in each calendar year prior to 2003
is $750,000,000. The target balance in calendar year 2003
is $920,000,000. The target balance in calendar year 2004
is $960,000,000. The target balance in calendar year 2005
and each calendar year thereafter is $1,000,000,000.

   2. For the purposes of this subsection:

   "Net trust fund balance" is the amount standing to the
credit of this State's account in the unemployment trust
fund as of June 30 of the calendar year immediately
preceding the year for which a state experience factor is

being determined.

"Adjusted trust fund balance" is the net trust fund balance minus the sum of the benefit reserves for fund building for July 1, 1987 through June 30 of the year prior to the year for which the state experience factor is being determined. The adjusted trust fund balance shall not be less than zero. If the preceding calculation results in a number which is less than zero, the amount by which it is less than zero shall reduce the sum of the benefit reserves for fund building for subsequent years.

For the purpose of determining the state experience factor for 1989 and for each calendar year thereafter, the following "benefit reserves for fund building" shall apply for each state experience factor calculation in which that 12 month period is applicable:

a. For the 12 month period ending on June 30, 1988, the "benefit reserve for fund building" shall be 8/104th of the total benefits paid from January 1, 1988 through June 30, 1988.

b. For the 12 month period ending on June 30, 1989, the "benefit reserve for fund building" shall be the sum of:

i. 8/104ths of the total benefits paid from July 1, 1988 through December 31, 1988, plus

ii. 4/108ths of the total benefits paid from January 1, 1989 through June 30, 1989.
c. For the 12 month period ending on June 30, 1990, the "benefit reserve for fund building" shall be 4/108ths of the total benefits paid from July 1, 1989 through December 31, 1989.

d. For 1992 and for each calendar year thereafter, the "benefit reserve for fund building" for the 12 month period ending on June 30, 1991 and for each subsequent 12 month period shall be zero.

3. Notwithstanding the preceding provisions of this subsection, for calendar years 1988 through 2003, the state experience factor shall not be increased or decreased by more than 15 percent absolute.

D. Notwithstanding the provisions of subsection C, the adjusted state experience factor:

1. Shall be 111 percent for calendar year 1988;

2. Shall not be less than 75 percent nor greater than 135 percent for calendar years 1989 through 2003; and shall not be less than 75% nor greater than 150% for calendar year 2004 and each calendar year thereafter, not counting any increase pursuant to subsection D-1, D-2, or D-3;

3. Shall not be decreased by more than 5 percent absolute for any calendar year, beginning in calendar year 1989 and through calendar year 1992, by more than 6% absolute for calendar years 1993 through 1995, by more than 10% absolute for calendar years 1999 through 2003 and by more than 12% absolute for calendar year 2004 and each
calendar year thereafter, from the adjusted state experience factor of the calendar year preceding the calendar year for which the adjusted state experience factor is being determined;

4. Shall not be increased by more than 15% absolute for calendar year 1993, by more than 14% absolute for calendar years 1994 and 1995, by more than 10% absolute for calendar years 1999 through 2003 and by more than 16% absolute for calendar year 2004 and each calendar year thereafter, from the adjusted state experience factor for the calendar year preceding the calendar year for which the adjusted state experience factor is being determined;


D-1. The adjusted state experience factor for each of calendar years 2013 through 2015 shall be increased by 5% absolute above the adjusted state experience factor as calculated without regard to this subsection. The adjusted state experience factor for each of calendar years 2016 through 2018 shall be increased by 6% absolute above the adjusted state experience factor as calculated without regard to this subsection. The increase in the adjusted state experience factor for calendar year 2018 pursuant to this subsection shall not be counted for purposes of applying paragraph 3 or 4 of subsection D to the calculation of the adjusted state experience factor for calendar year 2019.
D-3. The adjusted state experience factor for calendar year 2022 shall be increased by 16\% \text{ to } 22\% \text{ absolute above the adjusted state experience factor as calculated without regard to this subsection. The increase in the adjusted state experience factor for calendar year 2022 pursuant to this subsection shall not be counted for purposes of applying paragraph 3 or 4 of subsection D to the calculation of the adjusted state experience factor for calendar year 2023.}

E. The amount standing to the credit of this State's account in the unemployment trust fund as of June 30 shall be deemed to include as part thereof (a) any amount receivable on that date from any Federal governmental agency, or as a payment in lieu of contributions under the provisions of Sections 1403 and 1405 B and paragraph 2 of Section 302C, in reimbursement of benefits paid to individuals, and (b) amounts credited by the Secretary of the Treasury of the United States to this State's account in the unemployment trust fund pursuant to Section 903 of the Federal Social Security Act, as amended, including any such amounts which have been appropriated by the General Assembly in accordance with the provisions of Section 2100 B for expenses of administration, except any amounts which have been obligated on or before that date pursuant to such appropriation.

(Source: P.A. 100-568, eff. 12-15-17; 101-423, eff. 1-1-20.)
Sec. 1506.6. Surcharge; specified period. For each employer whose contribution rate for calendar year 2022 is determined pursuant to Section 1500 or 1506.1, in addition to the contribution rate established pursuant to Section 1506.3, an additional surcharge of 0.325% 0.425% shall be added to the contribution rate. The surcharge established by this Section shall be due at the same time as other contributions with respect to the quarter are due, as provided in Section 1400. Payments attributable to the surcharge established pursuant to this Section shall be contributions and deposited into the clearing account.

(Source: P.A. 100-568, eff. 12-15-17; 101-423, eff. 1-1-20.)

Section 90. The State Mandates Act is amended by adding Section 8.44 as follows:

Sec. 8.44. Exempt mandate. Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of any mandate created by this amendatory Act of the 101st General Assembly.

Section 99. Effective date. This Act takes effect upon becoming law.