Rep. Jay Hoffman

Filed: 5/28/2026

AMENDMENT TO SENATE BILL 807

AMENDMENT NO. ______. Amend Senate Bill 807 by replacing everything after the enacting clause with the following:

"Section 5. The Unemployment Insurance Act is amended by changing Sections 401, 403, 700, 1505, 1506.6, and 2800 as follows:

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

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

(I) 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 the individual's 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 the individual's 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 on or after January 1, 2029 ~~2027~~ and before January 1, 2030 ~~2028~~, an individual's weekly benefit amount shall be 40.8% ~~40.6%~~ of the individual's 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 the individual's 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 on or after January 1, 2029 ~~2027~~ and before January 1, 2030 ~~2028~~, "maximum weekly benefit amount" with respect to each week beginning within a benefit period means 40.8% ~~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 the individual's 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 the individual's 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 the individual's 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 the individual's 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 the individual's 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 the individual's 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 the individual's 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 on or after January 1, 2029 ~~2027~~ and before January 1, 2030 ~~2028~~, 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 the individual's 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 49.8% ~~49.6%~~ 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 the individual's 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 the individual's 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 40.8% ~~40.6%~~ 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.

(II) (Blank).

(Source: P.A. 102-671, eff. 11-30-21; 102-700, eff. 4-19-22; 102-1105, eff. 1-1-23; 103-1059, eff. 12-20-24.)

(820 ILCS 405/403) (from Ch. 48, par. 403)

Sec. 403. Maximum total amount of benefits.

(I) A. With respect to any benefit year beginning prior to September 30, 1979, any otherwise eligible individual shall be entitled, during such benefit year, to a maximum total amount of benefits as shall be determined in the manner set forth in this Act as amended and in effect on November 9, 1977.

B. With respect to any benefit year beginning on or after September 30, 1979, except as otherwise provided in this Section, any otherwise eligible individual shall be entitled, during such benefit year, to a maximum total amount of benefits equal to 26 times the individual's weekly benefit amount plus dependents' allowances, or to the total wages for insured work paid to such individual during the individual's base period, whichever amount is smaller. With respect to any benefit year beginning in calendar year 2012, any otherwise eligible individual shall be entitled, during such benefit year, to a maximum total amount of benefits equal to 25 times the individual's weekly benefit amount plus dependents' allowances, or to the total wages for insured work paid to such individual during the individual's base period, whichever amount is smaller. With respect to any benefit year beginning on or after January 1, 2029 ~~2027~~ and before January 1, 2030 ~~2028~~, any otherwise eligible individual shall be entitled, during such benefit year, to a maximum total amount of benefits equal to 24 ~~23~~ times the individual's weekly benefit amount plus dependents' allowances, or to the total wages for insured work paid to such individual during the individual's base period, whichever amount is smaller.

(II) (Blank).

(Source: P.A. 102-671, eff. 11-30-21; 102-700, eff. 4-19-22; 102-1105, eff. 1-1-23; 103-1059, eff. 12-20-24.)

(820 ILCS 405/700) (from Ch. 48, par. 450)

Sec. 700. Filing claims for benefits.

A. Claims for benefits shall be made in accordance with such regulations as the Director may prescribe. Each employer shall post and maintain printed statements concerning such regulations or such other matters as the Director may by regulation prescribe in places readily accessible to individuals in such employer's service. Each employer shall supply to such individuals copies of such printed statements or materials relating to claims for benefits as the Director may by regulation prescribe. Such printed statements shall be supplied by the Director to each employer without cost to the employer.

B. 1. When an employer employing 75 or more employees in this State at any point in time during the calendar year immediately preceding the calendar year in which a layoff or separation occurs resulting in the separation of 50 or more employees at a single site of employment, excluding part-time employees as defined in subsection (e) of Section 5 of the Illinois Worker Adjustment and Retraining Notification Act, conducts such a layoff or separation, the employer shall submit the name of each separated employee, each separated employee's social security number, the beginning date of each employee's separation, and, if applicable, the return to work date for each such employee, to the Department in the secure manner prescribed by the Department. Submissions required by this subsection shall be sent to the Department as soon as practicable prior to the beginning of any such separation.

2. Submission of the information by an employer in accordance with this subsection shall not be construed as a determination of eligibility for unemployment insurance benefits, and shall have no effect on an individual or employing unit's rights or responsibilities as set forth in this Act unless specifically stated. The Department may adopt rules necessary to implement and administer this subsection. The Department is authorized to enter into an appropriate agreement with the Department of Commerce and Economic Opportunity to provide information submitted under this subsection to assist in the coordination of layoff response

activities.

3. In no event shall this subsection apply to any employer with respect to employees working in the construction industry who are covered by a bona fide collective bargaining agreement with a labor organization.

4. For the purposes of this subsection:

"Construction industry" means any constructing, altering, reconstructing, repairing, rehabilitating, refinishing, refurbishing, remodeling, remediating, renovating, custom fabricating, maintenance, landscaping, improving, wrecking, painting, decorating, demolishing, and adding to or subtracting from any building, structure, highway, roadway, street, bridge, alley, sewer, ditch, sewage disposal plant, water works, parking facility, railroad, excavation, or other structure, project, development, or real property, or improvement, or to any part thereof, including moving construction-related materials on the job site to or from the job site, snow plowing, snow removal, and refuse collection, whether or not the performance of the work involves the addition to, or fabrication into, any structure, project, development, or real property, or improvement, of any material or article of merchandise.

"Single site of employment" has the meaning set forth in 56 Ill. Adm. Code 230.120.

(Source: Laws 1951, p. 32.)

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

Sec. 1505. Adjustment of state experience factor.

(I) 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 through 2022 is $1,000,000,000. The target balance in calendar year 2023 and each calendar year thereafter is $1,750,000,000.

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;

5. Shall be 100% for calendar years 1996, 1997, and 1998.

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-2. (Blank).

D-3. The adjusted state experience factor for calendar year 2029 ~~2027~~ shall be increased by 20% 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 2029 ~~2027~~ 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 2030 ~~2028~~.

D-4. The adjusted state experience factor for calendar years beginning in 2024 shall be increased by 3% absolute above the adjusted state experience factor as calculated without regard to this subsection or subsection D-3. The increase in the state experience factor provided for in 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 the following calendar year. This subsection shall cease to be operative beginning January 1 of the calendar year following the calendar year in which the total amount of the transfers of funds provided for in subsection B of Part (I) of Section 2101.1 equals the total amount of the appropriation.

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.

(II) (Blank).

(Source: P.A. 102-671, eff. 11-30-21; 102-700, eff. 4-19-22; 102-1105, eff. 1-1-23; 103-1059, eff. 12-20-24.)

(820 ILCS 405/1506.6)

Sec. 1506.6. Surcharge; specified period.

(I) For each employer whose contribution rate for calendar year 2029 ~~2027~~ 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 0.350% 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.

(II) (Blank).

(Source: P.A. 102-671, eff. 11-30-21; 102-700, eff. 4-19-22; 102-1105, eff. 1-1-23; 103-1059, eff. 12-20-24.)

(820 ILCS 405/2800) (from Ch. 48, par. 780)

Sec. 2800. Violations and penalties.

A. It shall be unlawful for any person or employing unit to--

1. Make a false statement or representation or fail to disclose a material fact:

a. To obtain, or increase, or prevent, or reduce any benefit or payment under the provisions of this Act, or under the unemployment compensation law of any State or the Federal Government, either for himself or for any other person; or

b. To avoid or reduce any contribution or other payment required from an employing unit under this Act.

2. Fail to pay a contribution due under the provisions of this Act.

3. Fail to furnish any report, audit, or information duly required by the Director under this Act.

4. Refuse to allow the Director or his duly authorized representative to inspect or copy the pay roll or other records or documents relative to the enforcement of this Act or required by this Act.

5. Make any deduction from the wages of any individual in its employ because of its liability for the payment of contributions required by this Act.

6. Knowingly fail to furnish to any individual in its employ any notice, report, or information duly required under the provisions of this Act or the rules or regulations of the Director.

7. Attempt to induce any individual, directly or indirectly (by promise of re-employment or by threat not to employ or not to re-employ or by any other means), to refrain from claiming or accepting benefits or to waive any other rights under this Act; or to maintain a rehiring policy which discriminates against former individuals in its employ by reason of their having claimed benefits.

8. Pay contributions upon wages for services not rendered for such employing unit if the purpose of such payment is either to reduce the amount of contributions due or to become due from any employing unit or to affect

the benefit rights of any individual.

9. Solicit, or aid or abet the solicitation of, information from any individual concerning his place of employment, residence, assets or earnings, by any means which are intended to mislead such individual to believe that the person or employing unit seeking such information is the Department or one of its Divisions or branches, or a representative thereof.

B. Except as provided in subsection C, any ~~Any~~ employing unit or person who willfully violates any provision of this Section or any other provision of this Act or any rule or regulation promulgated thereunder, or does any act prohibited by this Act, or who fails, neglects, or refuses to perform any duty required by any provision of this Act or rule or regulation of the Director, within the time prescribed by the Director, for which no penalty has been specifically provided, or who fails, neglects, or refuses to obey any lawful order given or made by the Director, shall be guilty of a Class B misdemeanor, and each such act, failure, neglect, or refusal shall constitute a separate and distinct offense. An employing unit's or person's willful filing of a fraudulent quarterly wage report shall constitute a Class 4 felony if the amount of contributions owed with respect to the quarter is less than $300 and a Class 3 felony if the amount of contributions owed with respect to the quarter is $300 or more. An employing unit's or person's willful failure to honor a subpoena issued by the Department shall constitute a Class 4 felony. If a person or employing unit described in this Section is a corporation, the president, the secretary, and the treasurer, and any other officer exercising corresponding functions, shall each be subject to the aforesaid penalties for the violation of any provisions of this Section of which he or they had or, in the exercise of his or their duties, ought to have had knowledge, not including the provisions regarding the filing of a fraudulent quarterly wage report or the willful failure to honor a subpoena.

C. An employer that willfully fails to comply with the requirements of subsection B of Section 700 may be subject to a civil penalty of not more than $750 for each day of the employer's violation after the separations begin to occur, as determined by the Department.

(Source: P.A. 98-107, eff. 7-23-13.)

Section 99. Effective date. This Act takes effect January 1, 2027.".