



Rep. Jay Hoffman

Filed: 11/30/2022

10200SB1698ham002

LRB102 15409 HEP 41997 a

1 AMENDMENT TO SENATE BILL 1698

2 AMENDMENT NO. _____. Amend Senate Bill 1698 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Unemployment Insurance Act is amended by
5 changing Sections 235, 401, 403, 1400.1, 1505, 1506.6, and
6 2101.1 as follows:

7 (820 ILCS 405/235) (from Ch. 48, par. 345)
8 Sec. 235.

9 (I) If and only if funds from the State treasury are not
10 appropriated on or before January 31, 2023 that are dedicated
11 to pay all outstanding advances made to the State's account in
12 the Unemployment Trust Fund pursuant to Title XII of the
13 federal Social Security Act, then this Part (I) is inoperative
14 retroactive to January 1, 2023.

15 The term "wages" does not include:

16 A. With respect to calendar years prior to calendar year

1 2023, the maximum amount includable as "wages" shall be
2 determined pursuant to this Section as in effect prior to the
3 effective date of this amendatory Act of the 102nd General
4 Assembly.

5 With respect to the calendar year 2023, the term "wages"
6 shall include only the remuneration paid to an individual by
7 an employer during that period with respect to employment
8 which does not exceed \$13,271.

9 With respect to the calendar year 2024, the term "wages"
10 shall include only the remuneration paid to an individual by
11 an employer during that period with respect to employment
12 which does not exceed \$13,590.

13 With respect to the calendar year 2025, the term "wages"
14 shall include only the remuneration paid to an individual by
15 an employer during that period with respect to employment
16 which does not exceed \$13,916.

17 With respect to the calendar year 2026, the term "wages"
18 shall include only the remuneration paid to an individual by
19 an employer during that period with respect to employment
20 which does not exceed \$14,250.

21 With respect to the calendar year 2027, and each calendar
22 year thereafter, the term "wages" shall include only the
23 remuneration paid to an individual by an employer during that
24 period with respect to employment which does not exceed
25 \$14,592.

26 The remuneration paid to an individual by an employer with

1 respect to employment in another State or States, upon which
2 contributions were required of such employer under an
3 unemployment compensation law of such other State or States,
4 shall be included as a part of the remuneration herein
5 referred to. For the purposes of this subsection, any
6 employing unit which succeeds to the organization, trade, or
7 business, or to substantially all of the assets of another
8 employing unit, or to the organization, trade, or business, or
9 to substantially all of the assets of a distinct severable
10 portion of another employing unit, shall be treated as a
11 single unit with its predecessor for the calendar year in
12 which such succession occurs; any employing unit which is
13 owned or controlled by the same interests which own or control
14 another employing unit shall be treated as a single unit with
15 the unit so owned or controlled by such interests for any
16 calendar year throughout which such ownership or control
17 exists; and, with respect to any trade or business transfer
18 subject to subsection A of Section 1507.1, a transferee, as
19 defined in subsection G of Section 1507.1, shall be treated as
20 a single unit with the transferor, as defined in subsection G
21 of Section 1507.1, for the calendar year in which the transfer
22 occurs. This subsection applies only to Sections 1400, 1405A,
23 and 1500.

24 A-1. (Blank).

25 B. The amount of any payment (including any amount paid by
26 an employer for insurance or annuities, or into a fund, to

1 provide for any such payment), made to, or on behalf of, an
2 individual or any of his dependents under a plan or system
3 established by an employer which makes provision generally for
4 individuals performing services for him (or for such
5 individuals generally and their dependents) or for a class or
6 classes of such individuals (or for a class or classes of such
7 individuals and their dependents), on account of (1) sickness
8 or accident disability (except those sickness or accident
9 disability payments which would be includable as "wages" in
10 Section 3306(b) (2) (A) of the Federal Internal Revenue Code of
11 1954, in effect on January 1, 1985, such includable payments
12 to be attributable in such manner as provided by Section
13 3306(b) of the Federal Internal Revenue Code of 1954, in
14 effect on January 1, 1985), or (2) medical or hospitalization
15 expenses in connection with sickness or accident disability,
16 or (3) death.

17 C. Any payment made to, or on behalf of, an employee or his
18 beneficiary which would be excluded from "wages" by
19 subparagraph (A), (B), (C), (D), (E), (F) or (G), of Section
20 3306(b) (5) of the Federal Internal Revenue Code of 1954, in
21 effect on January 1, 1985.

22 D. The amount of any payment on account of sickness or
23 accident disability, or medical or hospitalization expenses in
24 connection with sickness or accident disability, made by an
25 employer to, or on behalf of, an individual performing
26 services for him after the expiration of six calendar months

1 following the last calendar month in which the individual
2 performed services for such employer.

3 E. Remuneration paid in any medium other than cash by an
4 employing unit to an individual for service in agricultural
5 labor as defined in Section 214.

6 F. The amount of any supplemental payment made by an
7 employer to an individual performing services for him, other
8 than remuneration for services performed, under a shared work
9 plan approved by the Director pursuant to Section 407.1.

10 (II) This Part (II) becomes operative if and only if funds
11 from the State treasury are not appropriated on or before
12 January 31, 2023 that are dedicated to pay all outstanding
13 advances made to the State's account in the Unemployment Trust
14 Fund pursuant to Title XII of the federal Social Security Act.
15 If this Part (II) becomes operative, it is operative
16 retroactive to January 1, 2023.

17 The term "wages" does not include:

18 A. With respect to calendar years prior to calendar year
19 2004, the maximum amount includable as "wages" shall be
20 determined pursuant to this Section as in effect on January 1,
21 2006.

22 With respect to the calendar year 2004, the term "wages"
23 shall include only the remuneration paid to an individual by
24 an employer during that period with respect to employment
25 which does not exceed \$9,800. With respect to the calendar
26 years 2005 through 2009, the term "wages" shall include only

1 the remuneration paid to an individual by an employer during
2 that period with respect to employment which does not exceed
3 the following amounts: \$10,500 with respect to the calendar
4 year 2005; \$11,000 with respect to the calendar year 2006;
5 \$11,500 with respect to the calendar year 2007; \$12,000 with
6 respect to the calendar year 2008; and \$12,300 with respect to
7 the calendar year 2009.

8 With respect to the calendar years 2010, 2011, 2020, and
9 each calendar year thereafter, the term "wages" shall include
10 only the remuneration paid to an individual by an employer
11 during that period with respect to employment which does not
12 exceed the sum of the wage base adjustment applicable to that
13 year pursuant to Section 1400.1, plus the maximum amount
14 includable as "wages" pursuant to this subsection with respect
15 to the immediately preceding calendar year. With respect to
16 calendar year 2012, to offset the loss of revenue to the
17 State's account in the unemployment trust fund with respect to
18 the first quarter of calendar year 2011 as a result of Section
19 1506.5 and the changes made by this amendatory Act of the 97th
20 General Assembly to Section 1506.3, the term "wages" shall
21 include only the remuneration paid to an individual by an
22 employer during that period with respect to employment which
23 does not exceed \$13,560. Except as otherwise provided in
24 subsection A-1, with respect to calendar year 2013, the term
25 "wages" shall include only the remuneration paid to an
26 individual by an employer during that period with respect to

1 employment which does not exceed \$12,900. With respect to the
2 calendar years 2014 through 2019, the term "wages" shall
3 include only the remuneration paid to an individual by an
4 employer during that period with respect to employment which
5 does not exceed \$12,960. Notwithstanding any provision to the
6 contrary, the maximum amount includable as "wages" pursuant to
7 this Section shall not be less than \$12,300 or greater than
8 \$12,960 with respect to any calendar year after calendar year
9 2009 except calendar year 2012 and except as otherwise
10 provided in subsection A-1.

11 The remuneration paid to an individual by an employer with
12 respect to employment in another State or States, upon which
13 contributions were required of such employer under an
14 unemployment compensation law of such other State or States,
15 shall be included as a part of the remuneration herein
16 referred to. For the purposes of this subsection, any
17 employing unit which succeeds to the organization, trade, or
18 business, or to substantially all of the assets of another
19 employing unit, or to the organization, trade, or business, or
20 to substantially all of the assets of a distinct severable
21 portion of another employing unit, shall be treated as a
22 single unit with its predecessor for the calendar year in
23 which such succession occurs; any employing unit which is
24 owned or controlled by the same interests which own or control
25 another employing unit shall be treated as a single unit with
26 the unit so owned or controlled by such interests for any

1 calendar year throughout which such ownership or control
2 exists; and, with respect to any trade or business transfer
3 subject to subsection A of Section 1507.1, a transferee, as
4 defined in subsection G of Section 1507.1, shall be treated as
5 a single unit with the transferor, as defined in subsection G
6 of Section 1507.1, for the calendar year in which the transfer
7 occurs. This subsection applies only to Sections 1400, 1405A,
8 and 1500.

9 A-1. If, by March 1, 2013, the payments attributable to
10 the changes to subsection A by this or any subsequent
11 amendatory Act of the 97th General Assembly do not equal or
12 exceed the loss to this State's account in the unemployment
13 trust fund as a result of Section 1506.5 and the changes made
14 to Section 1506.3 by this or any subsequent amendatory Act of
15 the 97th General Assembly, including unrealized interest,
16 then, with respect to calendar year 2013, the term "wages"
17 shall include only the remuneration paid to an individual by
18 an employer during that period with respect to employment
19 which does not exceed \$13,560.

20 B. The amount of any payment (including any amount paid by
21 an employer for insurance or annuities, or into a fund, to
22 provide for any such payment), made to, or on behalf of, an
23 individual or any of his dependents under a plan or system
24 established by an employer which makes provision generally for
25 individuals performing services for him (or for such
26 individuals generally and their dependents) or for a class or

1 classes of such individuals (or for a class or classes of such
2 individuals and their dependents), on account of (1) sickness
3 or accident disability (except those sickness or accident
4 disability payments which would be includable as "wages" in
5 Section 3306(b) (2) (A) of the Federal Internal Revenue Code of
6 1954, in effect on January 1, 1985, such includable payments
7 to be attributable in such manner as provided by Section
8 3306(b) of the Federal Internal Revenue Code of 1954, in
9 effect on January 1, 1985), or (2) medical or hospitalization
10 expenses in connection with sickness or accident disability,
11 or (3) death.

12 C. Any payment made to, or on behalf of, an employee or his
13 beneficiary which would be excluded from "wages" by
14 subparagraph (A), (B), (C), (D), (E), (F) or (G), of Section
15 3306(b) (5) of the Federal Internal Revenue Code of 1954, in
16 effect on January 1, 1985.

17 D. The amount of any payment on account of sickness or
18 accident disability, or medical or hospitalization expenses in
19 connection with sickness or accident disability, made by an
20 employer to, or on behalf of, an individual performing
21 services for him after the expiration of six calendar months
22 following the last calendar month in which the individual
23 performed services for such employer.

24 E. Remuneration paid in any medium other than cash by an
25 employing unit to an individual for service in agricultural
26 labor as defined in Section 214.

1 F. The amount of any supplemental payment made by an
2 employer to an individual performing services for him, other
3 than remuneration for services performed, under a shared work
4 plan approved by the Director pursuant to Section 407.1.

5 (Source: P.A. 97-1, eff. 3-31-11; 97-621, eff. 11-18-11.)

6 (820 ILCS 405/401) (from Ch. 48, par. 401)

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

8 (I) If and only if funds from the State treasury are not
9 appropriated on or before January 31, 2023 that are dedicated
10 to pay all outstanding advances made to the State's account in
11 the Unemployment Trust Fund pursuant to Title XII of the
12 federal Social Security Act, then this Part (I) is inoperative
13 retroactive to January 1, 2023.

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

19 B. 1. With respect to any benefit year beginning on or
20 after January 4, 2004 and before January 6, 2008, an
21 individual's weekly benefit amount shall be 48% of his or her
22 prior average weekly wage, rounded (if not already a multiple
23 of one dollar) to the next higher dollar; provided, however,
24 that the weekly benefit amount cannot exceed the maximum
25 weekly benefit amount and cannot be less than \$51. Except as

1 otherwise provided in this Section, with respect to any
2 benefit year beginning on or after January 6, 2008, an
3 individual's weekly benefit amount shall be 47% of his or her
4 prior average weekly wage, rounded (if not already a multiple
5 of one dollar) to the next higher dollar; provided, however,
6 that the weekly benefit amount cannot exceed the maximum
7 weekly benefit amount and cannot be less than \$51. With
8 respect to any benefit year beginning on or after January 1,
9 2025 ~~2023~~ and before January 1, 2026 ~~2024~~, an individual's
10 weekly benefit amount shall be 40.6% ~~42.4%~~ of his or her prior
11 average weekly wage, rounded (if not already a multiple of one
12 dollar) to the next higher dollar; provided, however, that the
13 weekly benefit amount cannot exceed the maximum weekly benefit
14 amount and cannot be less than \$51.

15 2. For the purposes of this subsection:

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

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

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

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

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

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

25 "Average monthly covered employment" means one-twelfth of
26 the sum of the covered employment for the 12 months of a

1 determination period.

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

6 "Statewide average weekly wage" means the quotient,
7 obtained by dividing the statewide average annual wage by 52,
8 rounded (if not already a multiple of one cent) to the nearest
9 cent. Notwithstanding any provision of this Section to the
10 contrary, the statewide average weekly wage for any benefit
11 period prior to calendar year 2012 shall be as determined by
12 the provisions of this Act as amended and in effect on November
13 18, 2011. Notwithstanding any provisions of this Section to
14 the contrary, the statewide average weekly wage for the
15 benefit period of calendar year 2012 shall be \$856.55 and for
16 each calendar year thereafter, the statewide average weekly
17 wage shall be the statewide average weekly wage, as determined
18 in accordance with this sentence, for the immediately
19 preceding benefit period plus (or minus) an amount equal to
20 the percentage change in the statewide average weekly wage, as
21 computed in accordance with the first sentence of this
22 paragraph, between the 2 immediately preceding benefit
23 periods, multiplied by the statewide average weekly wage, as
24 determined in accordance with this sentence, for the
25 immediately preceding benefit period. However, for purposes of
26 the Workers' Compensation Act, the statewide average weekly

1 wage will be computed using June 1 and December 1
2 determination dates of each calendar year and such
3 determination shall not be subject to the limitation of the
4 statewide average weekly wage as computed in accordance with
5 the preceding sentence of this paragraph.

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

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

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

23 With respect to any benefit year beginning on or after
24 January 1, 2025 ~~2023~~ and before January 1, 2026 ~~2024~~, "maximum
25 weekly benefit amount" with respect to each week beginning
26 within a benefit period means 40.6% ~~42.4%~~ of the statewide

1 average weekly wage, rounded (if not already a multiple of one
2 dollar) to the next higher dollar.

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

9 With respect to any benefit year beginning on or after
10 January 4, 2004 and before January 6, 2008, an individual to
11 whom benefits are payable with respect to any week shall, in
12 addition to those benefits, be paid, with respect to such
13 week, as follows: in the case of an individual with a
14 nonworking spouse, 9% of his or her prior average weekly wage,
15 rounded (if not already a multiple of one dollar) to the next
16 higher dollar, provided, that the total amount payable to the
17 individual with respect to a week shall not exceed 57% of the
18 statewide average weekly wage, rounded (if not already a
19 multiple of one dollar) to the next higher dollar; and in the
20 case of an individual with a dependent child or dependent
21 children, 17.2% of his or her prior average weekly wage,
22 rounded (if not already a multiple of one dollar) to the next
23 higher dollar, provided that the total amount payable to the
24 individual with respect to a week shall not exceed 65.2% of the
25 statewide average weekly wage, rounded (if not already a
26 multiple of one dollar) to the next higher dollar.

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

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

26 Except as otherwise provided in this Section, with respect

1 to any benefit year beginning on or after January 1, 2010, an
2 individual to whom benefits are payable with respect to any
3 week shall, in addition to those benefits, be paid, with
4 respect to such week, as follows: in the case of an individual
5 with a nonworking spouse, the greater of (i) 9% of his or her
6 prior average weekly wage, rounded (if not already a multiple
7 of one dollar) to the next higher dollar, or (ii) \$15, provided
8 that the total amount payable to the individual with respect
9 to a week shall not exceed 56% of the statewide average weekly
10 wage, rounded (if not already a multiple of one dollar) to the
11 next higher dollar; and in the case of an individual with a
12 dependent child or dependent children, the greater of (i) the
13 product of the dependent child allowance rate multiplied by
14 his or her prior average weekly wage, rounded (if not already a
15 multiple of one dollar) to the next higher dollar, or (ii) the
16 lesser of \$50 or 50% of his or her weekly benefit amount,
17 rounded (if not already a multiple of one dollar) to the next
18 higher dollar, provided that the total amount payable to the
19 individual with respect to a week shall not exceed the product
20 of the statewide average weekly wage multiplied by the sum of
21 47% plus the dependent child allowance rate, rounded (if not
22 already a multiple of one dollar) to the next higher dollar.

23 With respect to any benefit year beginning on or after
24 January 1, 2025 ~~2023~~ and before January 1, 2026 ~~2024~~, an
25 individual to whom benefits are payable with respect to any
26 week shall, in addition to those benefits, be paid, with

1 respect to such week, as follows: in the case of an individual
2 with a nonworking spouse, the greater of (i) 9% of his or her
3 prior average weekly wage, rounded (if not already a multiple
4 of one dollar) to the next higher dollar, or (ii) \$15, provided
5 that the total amount payable to the individual with respect
6 to a week shall not exceed 49.6% ~~51.4%~~ of the statewide average
7 weekly wage, rounded (if not already a multiple of one dollar)
8 to the next higher dollar; and in the case of an individual
9 with a dependent child or dependent children, the greater of
10 (i) the product of the dependent child allowance rate
11 multiplied by his or her prior average weekly wage, rounded
12 (if not already a multiple of one dollar) to the next higher
13 dollar, or (ii) the lesser of \$50 or 50% of his or her weekly
14 benefit amount, rounded (if not already a multiple of one
15 dollar) to the next higher dollar, provided that the total
16 amount payable to the individual with respect to a week shall
17 not exceed the product of the statewide average weekly wage
18 multiplied by the sum of 40.6% ~~42.4%~~ plus the dependent child
19 allowance rate, rounded (if not already a multiple of one
20 dollar) to the next higher dollar.

21 With respect to each benefit year beginning after calendar
22 year 2012, the dependent child allowance rate shall be the sum
23 of the allowance adjustment applicable pursuant to Section
24 1400.1 to the calendar year in which the benefit year begins,
25 plus the dependent child allowance rate with respect to each
26 benefit year beginning in the immediately preceding calendar

1 year, except as otherwise provided in this subsection. The
2 dependent child allowance rate with respect to each benefit
3 year beginning in calendar year 2010 shall be 17.9%. The
4 dependent child allowance rate with respect to each benefit
5 year beginning in calendar year 2011 shall be 17.4%. The
6 dependent child allowance rate with respect to each benefit
7 year beginning in calendar year 2012 shall be 17.0% and, with
8 respect to each benefit year beginning after calendar year
9 2012, shall not be less than 17.0% or greater than 17.9%.

10 For the purposes of this subsection:

11 "Dependent" means a child or a nonworking spouse.

12 "Child" means a natural child, stepchild, or adopted child
13 of an individual claiming benefits under this Act or a child
14 who is in the custody of any such individual by court order,
15 for whom the individual is supplying and, for at least 90
16 consecutive days (or for the duration of the parental
17 relationship if it has existed for less than 90 days)
18 immediately preceding any week with respect to which the
19 individual has filed a claim, has supplied more than one-half
20 the cost of support, or has supplied at least 1/4 of the cost
21 of support if the individual and the other parent, together,
22 are supplying and, during the aforesaid period, have supplied
23 more than one-half the cost of support, and are, and were
24 during the aforesaid period, members of the same household;
25 and who, on the first day of such week (a) is under 18 years of
26 age, or (b) is, and has been during the immediately preceding

1 90 days, unable to work because of illness or other
2 disability: provided, that no person who has been determined
3 to be a child of an individual who has been allowed benefits
4 with respect to a week in the individual's benefit year shall
5 be deemed to be a child of the other parent, and no other
6 person shall be determined to be a child of such other parent,
7 during the remainder of that benefit year.

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

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

23 (II) This Part (II) becomes operative if and only if funds
24 from the State treasury are not appropriated on or before
25 January 31, 2023 that are dedicated to pay all outstanding
26 advances made to the State's account in the Unemployment Trust

1 Fund pursuant to Title XII of the federal Social Security Act.
2 If this Part (II) becomes operative, it is operative
3 retroactive to January 1, 2023.

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

9 B. 1. With respect to any benefit year beginning on or
10 after January 4, 2004 and before January 6, 2008, an
11 individual's weekly benefit amount shall be 48% of his or her
12 prior average weekly wage, rounded (if not already a multiple
13 of one dollar) to the next higher dollar; provided, however,
14 that the weekly benefit amount cannot exceed the maximum
15 weekly benefit amount and cannot be less than \$51. Except as
16 otherwise provided in this Section, with respect to any
17 benefit year beginning on or after January 6, 2008, an
18 individual's weekly benefit amount shall be 47% of his or her
19 prior average weekly wage, rounded (if not already a multiple
20 of one dollar) to the next higher dollar; provided, however,
21 that the weekly benefit amount cannot exceed the maximum
22 weekly benefit amount and cannot be less than \$51. With
23 respect to any benefit year beginning on or after January 1,
24 2024 and before January 1, 2025, an individual's weekly
25 benefit amount shall be 40.6% of his or her prior average
26 weekly wage, rounded (if not already a multiple of one dollar)

1 to the next higher dollar; provided, however, that the weekly
2 benefit amount cannot exceed the maximum weekly benefit amount
3 and cannot be less than \$51.

4 2. For the purposes of this subsection:

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

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

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

21 "Benefit period" means the 12 consecutive calendar month
22 period beginning on the first day of the first calendar month
23 immediately following a determination date, except that, with
24 respect to any calendar year in which there is a June 1
25 determination date, "benefit period" shall mean the 6
26 consecutive calendar month period beginning on the first day

1 of the first calendar month immediately following the
2 preceding December 1 determination date and the 6 consecutive
3 calendar month period beginning on the first day of the first
4 calendar month immediately following the June 1 determination
5 date.

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

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

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

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

21 "Statewide average weekly wage" means the quotient,
22 obtained by dividing the statewide average annual wage by 52,
23 rounded (if not already a multiple of one cent) to the nearest
24 cent. Notwithstanding any provision of this Section to the
25 contrary, the statewide average weekly wage for any benefit
26 period prior to calendar year 2012 shall be as determined by

1 the provisions of this Act as amended and in effect on November
2 18, 2011. Notwithstanding any provisions of this Section to
3 the contrary, the statewide average weekly wage for the
4 benefit period of calendar year 2012 shall be \$856.55 and for
5 each calendar year thereafter, the statewide average weekly
6 wage shall be the statewide average weekly wage, as determined
7 in accordance with this sentence, for the immediately
8 preceding benefit period plus (or minus) an amount equal to
9 the percentage change in the statewide average weekly wage, as
10 computed in accordance with the first sentence of this
11 paragraph, between the 2 immediately preceding benefit
12 periods, multiplied by the statewide average weekly wage, as
13 determined in accordance with this sentence, for the
14 immediately preceding benefit period. However, for purposes of
15 the Workers' Compensation Act, the statewide average weekly
16 wage will be computed using June 1 and December 1
17 determination dates of each calendar year and such
18 determination shall not be subject to the limitation of the
19 statewide average weekly wage as computed in accordance with
20 the preceding sentence of this paragraph.

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

26 With respect to any benefit year beginning on or after

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

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

12 With respect to any benefit year beginning on or after
13 January 1, 2024 and before January 1, 2025, "maximum weekly
14 benefit amount" with respect to each week beginning within a
15 benefit period means 40.6% of the statewide average weekly
16 wage, rounded (if not already a multiple of one dollar) to the
17 next higher dollar.

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

24 With respect to any benefit year beginning on or after
25 January 4, 2004 and before January 6, 2008, an individual to
26 whom benefits are payable with respect to any week shall, in

1 addition to those benefits, be paid, with respect to such
2 week, as follows: in the case of an individual with a
3 nonworking spouse, 9% of his or her prior average weekly wage,
4 rounded (if not already a multiple of one dollar) to the next
5 higher dollar, provided, that the total amount payable to the
6 individual with respect to a week shall not exceed 57% of the
7 statewide average weekly wage, rounded (if not already a
8 multiple of one dollar) to the next higher dollar; and in the
9 case of an individual with a dependent child or dependent
10 children, 17.2% of his or her prior average weekly wage,
11 rounded (if not already a multiple of one dollar) to the next
12 higher dollar, provided that the total amount payable to the
13 individual with respect to a week shall not exceed 65.2% of the
14 statewide average weekly wage, rounded (if not already a
15 multiple of one dollar) to the next higher dollar.

16 With respect to any benefit year beginning on or after
17 January 6, 2008 and before January 1, 2010, an individual to
18 whom benefits are payable with respect to any week shall, in
19 addition to those benefits, be paid, with respect to such
20 week, as follows: in the case of an individual with a
21 nonworking spouse, 9% of his or her prior average weekly wage,
22 rounded (if not already a multiple of one dollar) to the next
23 higher dollar, provided, that the total amount payable to the
24 individual with respect to a week shall not exceed 56% of the
25 statewide average weekly wage, rounded (if not already a
26 multiple of one dollar) to the next higher dollar; and in the

1 case of an individual with a dependent child or dependent
2 children, 18.2% of his or her prior average weekly wage,
3 rounded (if not already a multiple of one dollar) to the next
4 higher dollar, provided that the total amount payable to the
5 individual with respect to a week shall not exceed 65.2% of the
6 statewide average weekly wage, rounded (if not already a
7 multiple of one dollar) to the next higher dollar.

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

15 Except as otherwise provided in this Section, with respect
16 to any benefit year beginning on or after January 1, 2010, an
17 individual to whom benefits are payable with respect to any
18 week shall, in addition to those benefits, be paid, with
19 respect to such week, as follows: in the case of an individual
20 with a nonworking spouse, the greater of (i) 9% of his or her
21 prior average weekly wage, rounded (if not already a multiple
22 of one dollar) to the next higher dollar, or (ii) \$15, provided
23 that the total amount payable to the individual with respect
24 to a week shall not exceed 56% of the statewide average weekly
25 wage, rounded (if not already a multiple of one dollar) to the
26 next higher dollar; and in the case of an individual with a

1 dependent child or dependent children, the greater of (i) the
2 product of the dependent child allowance rate multiplied by
3 his or her prior average weekly wage, rounded (if not already a
4 multiple of one dollar) to the next higher dollar, or (ii) the
5 lesser of \$50 or 50% of his or her weekly benefit amount,
6 rounded (if not already a multiple of one dollar) to the next
7 higher dollar, provided that the total amount payable to the
8 individual with respect to a week shall not exceed the product
9 of the statewide average weekly wage multiplied by the sum of
10 47% plus the dependent child allowance rate, rounded (if not
11 already a multiple of one dollar) to the next higher dollar.

12 With respect to any benefit year beginning on or after
13 January 1, 2024 and before January 1, 2025, an individual to
14 whom benefits are payable with respect to any week shall, in
15 addition to those benefits, be paid, with respect to such
16 week, as follows: in the case of an individual with a
17 nonworking spouse, the greater of (i) 9% of his or her prior
18 average weekly wage, rounded (if not already a multiple of one
19 dollar) to the next higher dollar, or (ii) \$15, provided that
20 the total amount payable to the individual with respect to a
21 week shall not exceed 49.6% of the statewide average weekly
22 wage, rounded (if not already a multiple of one dollar) to the
23 next higher dollar; and in the case of an individual with a
24 dependent child or dependent children, the greater of (i) the
25 product of the dependent child allowance rate multiplied by
26 his or her prior average weekly wage, rounded (if not already a

1 multiple of one dollar) to the next higher dollar, or (ii) the
2 lesser of \$50 or 50% of his or her weekly benefit amount,
3 rounded (if not already a multiple of one dollar) to the next
4 higher dollar, provided that the total amount payable to the
5 individual with respect to a week shall not exceed the product
6 of the statewide average weekly wage multiplied by the sum of
7 40.6% plus the dependent child allowance rate, rounded (if not
8 already a multiple of one dollar) to the next higher dollar.

9 With respect to each benefit year beginning after calendar
10 year 2012, the dependent child allowance rate shall be the sum
11 of the allowance adjustment applicable pursuant to Section
12 1400.1 to the calendar year in which the benefit year begins,
13 plus the dependent child allowance rate with respect to each
14 benefit year beginning in the immediately preceding calendar
15 year, except as otherwise provided in this subsection. The
16 dependent child allowance rate with respect to each benefit
17 year beginning in calendar year 2010 shall be 17.9%. The
18 dependent child allowance rate with respect to each benefit
19 year beginning in calendar year 2011 shall be 17.4%. The
20 dependent child allowance rate with respect to each benefit
21 year beginning in calendar year 2012 shall be 17.0% and, with
22 respect to each benefit year beginning after calendar year
23 2012, shall not be less than 17.0% or greater than 17.9%.

24 For the purposes of this subsection:

25 "Dependent" means a child or a nonworking spouse.

26 "Child" means a natural child, stepchild, or adopted child

1 of an individual claiming benefits under this Act or a child
2 who is in the custody of any such individual by court order,
3 for whom the individual is supplying and, for at least 90
4 consecutive days (or for the duration of the parental
5 relationship if it has existed for less than 90 days)
6 immediately preceding any week with respect to which the
7 individual has filed a claim, has supplied more than one-half
8 the cost of support, or has supplied at least 1/4 of the cost
9 of support if the individual and the other parent, together,
10 are supplying and, during the aforesaid period, have supplied
11 more than one-half the cost of support, and are, and were
12 during the aforesaid period, members of the same household;
13 and who, on the first day of such week (a) is under 18 years of
14 age, or (b) is, and has been during the immediately preceding
15 90 days, unable to work because of illness or other
16 disability: provided, that no person who has been determined
17 to be a child of an individual who has been allowed benefits
18 with respect to a week in the individual's benefit year shall
19 be deemed to be a child of the other parent, and no other
20 person shall be determined to be a child of such other parent,
21 during the remainder of that benefit year.

22 "Nonworking spouse" means the lawful husband or wife of an
23 individual claiming benefits under this Act, for whom more
24 than one-half the cost of support has been supplied by the
25 individual for at least 90 consecutive days (or for the
26 duration of the marital relationship if it has existed for

1 less than 90 days) immediately preceding any week with respect
2 to which the individual has filed a claim, but only if the
3 nonworking spouse is currently ineligible to receive benefits
4 under this Act by reason of the provisions of Section 500E.

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

11 (Source: P.A. 101-423, eff. 1-1-20; 101-633, eff. 6-5-20;
12 102-671, eff. 11-30-21; 102-700, eff. 4-19-22.)

13 (820 ILCS 405/403) (from Ch. 48, par. 403)

14 Sec. 403. Maximum total amount of benefits.

15 (I) If and only if funds from the State treasury are not
16 appropriated on or before January 31, 2023 that are dedicated
17 to pay all outstanding advances made to the State's account in
18 the Unemployment Trust Fund pursuant to Title XII of the
19 federal Social Security Act, then this Part (I) is inoperative
20 retroactive to January 1, 2023.

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

1 B. With respect to any benefit year beginning on or after
2 September 30, 1979, except as otherwise provided in this
3 Section, any otherwise eligible individual shall be entitled,
4 during such benefit year, to a maximum total amount of
5 benefits equal to 26 times his or her weekly benefit amount
6 plus dependents' allowances, or to the total wages for insured
7 work paid to such individual during the individual's base
8 period, whichever amount is smaller. With respect to any
9 benefit year beginning in calendar year 2012, any otherwise
10 eligible individual shall be entitled, during such benefit
11 year, to a maximum total amount of benefits equal to 25 times
12 his or her weekly benefit amount plus dependents' allowances,
13 or to the total wages for insured work paid to such individual
14 during the individual's base period, whichever amount is
15 smaller. With respect to any benefit year beginning on or
16 after January 1, 2025 ~~2023~~ and before January 1, 2026 ~~2024~~, any
17 otherwise eligible individual shall be entitled, during such
18 benefit year, to a maximum total amount of benefits equal to 23
19 ~~24~~ times his or her weekly benefit amount plus dependents'
20 allowances, or to the total wages for insured work paid to such
21 individual during the individual's base period, whichever
22 amount is smaller.

23 (II) This Part (II) becomes operative if and only if funds
24 from the State treasury are not appropriated on or before
25 January 31, 2023 that are dedicated to pay all outstanding
26 advances made to the State's account in the Unemployment Trust

1 Fund pursuant to Title XII of the federal Social Security Act.
2 If this Part (II) becomes operative, it is operative
3 retroactive to January 1, 2023.

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

9 B. With respect to any benefit year beginning on or after
10 September 30, 1979, except as otherwise provided in this
11 Section, any otherwise eligible individual shall be entitled,
12 during such benefit year, to a maximum total amount of
13 benefits equal to 26 times his or her weekly benefit amount
14 plus dependents' allowances, or to the total wages for insured
15 work paid to such individual during the individual's base
16 period, whichever amount is smaller. With respect to any
17 benefit year beginning in calendar year 2012, any otherwise
18 eligible individual shall be entitled, during such benefit
19 year, to a maximum total amount of benefits equal to 25 times
20 his or her weekly benefit amount plus dependents' allowances,
21 or to the total wages for insured work paid to such individual
22 during the individual's base period, whichever amount is
23 smaller. With respect to any benefit year beginning on or
24 after January 1, 2024 and before January 1, 2025, any
25 otherwise eligible individual shall be entitled, during such
26 benefit year, to a maximum total amount of benefits equal to 23

1 times his or her weekly benefit amount plus dependents'
2 allowances, or to the total wages for insured work paid to such
3 individual during the individual's base period, whichever
4 amount is smaller.

5 (Source: P.A. 101-423, eff. 1-1-20; 102-671, eff. 11-30-21;
6 102-700, eff. 4-19-22.)

7 (820 ILCS 405/1400.1)

8 Sec. 1400.1. Solvency Adjustments. (I) If and only if
9 funds from the State treasury are not appropriated on or
10 before January 31, 2023 that are dedicated to pay all
11 outstanding advances made to the State's account in the
12 Unemployment Trust Fund pursuant to Title XII of the federal
13 Social Security Act, then this Part (I) is inoperative
14 retroactive to January 1, 2023.

15 As used in this Section, "prior year's trust fund balance"
16 means the net amount standing to the credit of this State's
17 account in the unemployment trust fund (less all outstanding
18 advances to that account, including but not limited to
19 advances pursuant to Title XII of the federal Social Security
20 Act) as of June 30 of the immediately preceding calendar year.

21 The ~~wage base adjustment~~, rate adjustment, and allowance
22 adjustment applicable to any calendar year after calendar year
23 2009 shall be as follows:

24 If the prior year's trust fund balance is less than
25 \$525,000,000 ~~\$300,000,000~~, the ~~wage base adjustment shall~~

1 ~~be \$220,~~ the rate adjustment shall be 0.05%, and the
2 allowance adjustment shall be -0.3% absolute.

3 If the prior year's trust fund balance is equal to or
4 greater than \$525,000,000 ~~\$300,000,000~~ but less than
5 \$1,225,000,000 ~~\$700,000,000~~, ~~the wage base adjustment~~
6 ~~shall be \$150,~~ the rate adjustment shall be 0.025%, and
7 the allowance adjustment shall be -0.2% absolute.

8 If the prior year's trust fund balance is equal to or
9 greater than \$1,225,000,000 ~~\$700,000,000~~ but less than
10 \$1,750,000,000 ~~\$1,000,000,000~~, ~~the wage base adjustment~~
11 ~~shall be \$75,~~ the rate adjustment shall be 0, and the
12 allowance adjustment shall be -0.1% absolute.

13 If the prior year's trust fund balance is equal to or
14 greater than \$1,750,000,000 ~~\$1,000,000,000~~ but less than
15 \$2,275,000,000 ~~\$1,300,000,000~~, ~~the wage base adjustment~~
16 ~~shall be \$75,~~ the rate adjustment shall be 0, and the
17 allowance adjustment shall be 0.1% absolute.

18 If the prior year's trust fund balance is equal to or
19 greater than \$2,275,000,000 ~~\$1,300,000,000~~ but less than
20 \$2,975,000,000 ~~\$1,700,000,000~~, ~~the wage base adjustment~~
21 ~~shall be \$150,~~ the rate adjustment shall be -0.025%, and
22 the allowance adjustment shall be 0.2% absolute.

23 If the prior year's trust fund balance is equal to or
24 greater than \$2,975,000,000 ~~\$1,700,000,000~~, ~~the wage base~~
25 ~~adjustment shall be \$220,~~ the rate adjustment shall be
26 -0.05%, and the allowance adjustment shall be 0.3%

1 absolute.

2 (II) This Part (II) becomes operative if and only if funds
3 from the State treasury are not appropriated on or before
4 January 31, 2023 that are dedicated to pay all outstanding
5 advances made to the State's account in the Unemployment Trust
6 Fund pursuant to Title XII of the federal Social Security Act.
7 If this Part (II) becomes operative, it is operative
8 retroactive to January 1, 2023.

9 As used in this Section, "prior year's trust fund balance"
10 means the net amount standing to the credit of this State's
11 account in the unemployment trust fund (less all outstanding
12 advances to that account, including but not limited to
13 advances pursuant to Title XII of the federal Social Security
14 Act) as of June 30 of the immediately preceding calendar year.

15 The wage base adjustment, rate adjustment, and allowance
16 adjustment applicable to any calendar year after calendar year
17 2009 shall be as follows:

18 If the prior year's trust fund balance is less than
19 \$300,000,000, the wage base adjustment shall be \$220, the
20 rate adjustment shall be 0.05%, and the allowance
21 adjustment shall be -0.3% absolute.

22 If the prior year's trust fund balance is equal to or
23 greater than \$300,000,000 but less than \$700,000,000, the
24 wage base adjustment shall be \$150, the rate adjustment
25 shall be 0.025%, and the allowance adjustment shall be
26 -0.2% absolute.

1 If the prior year's trust fund balance is equal to or
2 greater than \$700,000,000 but less than \$1,000,000,000,
3 the wage base adjustment shall be \$75, the rate adjustment
4 shall be 0, and the allowance adjustment shall be -0.1%
5 absolute.

6 If the prior year's trust fund balance is equal to or
7 greater than \$1,000,000,000 but less than \$1,300,000,000,
8 the wage base adjustment shall be -\$75, the rate
9 adjustment shall be 0, and the allowance adjustment shall
10 be 0.1% absolute.

11 If the prior year's trust fund balance is equal to or
12 greater than \$1,300,000,000 but less than \$1,700,000,000,
13 the wage base adjustment shall be -\$150, the rate
14 adjustment shall be -0.025%, and the allowance adjustment
15 shall be 0.2% absolute.

16 If the prior year's trust fund balance is equal to or
17 greater than \$1,700,000,000, the wage base adjustment
18 shall be -\$220, the rate adjustment shall be -0.05%, and
19 the allowance adjustment shall be 0.3% absolute.

20 (Source: P.A. 93-634, eff. 1-1-04.)

21 (820 ILCS 405/1505) (from Ch. 48, par. 575)

22 Sec. 1505. Adjustment of state experience factor. (I)
23 If and only if funds from the State treasury are not
24 appropriated on or before January 31, 2023 that are dedicated
25 to pay all outstanding advances made to the State's account in

1 the Unemployment Trust Fund pursuant to Title XII of the
2 federal Social Security Act, then this Part (I) is inoperative
3 retroactive to January 1, 2023.

4 The state experience factor shall be adjusted in accordance
5 with the following provisions:

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

9 B. (Blank).

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

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

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

23 The target balance in each calendar year prior to 2003
24 is \$750,000,000. The target balance in calendar year 2003
25 is \$920,000,000. The target balance in calendar year 2004
26 is \$960,000,000. The target balance in calendar year 2005

1 and each calendar year through 2022 ~~thereafter~~ is
2 \$1,000,000,000. The target balance in calendar year 2023
3 and each calendar year thereafter is \$1,750,000,000.

4 2. For the purposes of this subsection:

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

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

19 For the purpose of determining the state experience
20 factor for 1989 and for each calendar year thereafter, the
21 following "benefit reserves for fund building" shall apply
22 for each state experience factor calculation in which that
23 12 month period is applicable:

24 a. For the 12 month period ending on June 30, 1988,
25 the "benefit reserve for fund building" shall be
26 8/104th of the total benefits paid from January 1,

1 1988 through June 30, 1988.

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

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

7 ii. 4/108ths of the total benefits paid from
8 January 1, 1989 through June 30, 1989.

9 c. For the 12 month period ending on June 30, 1990,
10 the "benefit reserve for fund building" shall be
11 4/108ths of the total benefits paid from July 1, 1989
12 through December 31, 1989.

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

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

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

23 1. Shall be 111 percent for calendar year 1988;

24 2. Shall not be less than 75 percent nor greater than
25 135 percent for calendar years 1989 through 2003; and
26 shall not be less than 75% nor greater than 150% for

1 calendar year 2004 and each calendar year thereafter, not
2 counting any increase pursuant to subsection D-1, D-2, or
3 D-3;

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

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

22 5. Shall be 100% for calendar years 1996, 1997, and
23 1998.

24 D-1. The adjusted state experience factor for each of
25 calendar years 2013 through 2015 shall be increased by 5%
26 absolute above the adjusted state experience factor as

1 calculated without regard to this subsection. The adjusted
2 state experience factor for each of calendar years 2016
3 through 2018 shall be increased by 6% absolute above the
4 adjusted state experience factor as calculated without regard
5 to this subsection. The increase in the adjusted state
6 experience factor for calendar year 2018 pursuant to this
7 subsection shall not be counted for purposes of applying
8 paragraph 3 or 4 of subsection D to the calculation of the
9 adjusted state experience factor for calendar year 2019.

10 D-2. (Blank).

11 D-3. The adjusted state experience factor for calendar
12 year 2025 ~~2023~~ shall be increased by 20% ~~16%~~ absolute above the
13 adjusted state experience factor as calculated without regard
14 to this subsection. The increase in the adjusted state
15 experience factor for calendar year 2025 ~~2023~~ pursuant to this
16 subsection shall not be counted for purposes of applying
17 paragraph 3 or 4 of subsection D to the calculation of the
18 adjusted state experience factor for calendar year 2026 ~~2024~~.

19 D-4. If and only if an appropriation as set forth in
20 Section 2101.1B is made, the adjusted state experience factor
21 for calendar years beginning in 2024 shall be increased by 3%
22 absolute above the adjusted state experience factor as
23 calculated without regard to this subsection or subsection
24 D-3. The increase in the state experience factor provided for
25 in this subsection shall not be counted for purposes of
26 applying paragraph 3 or 4 of subsection D to the calculation of

1 the adjusted state experience factor for the following
2 calendar year. This subsection shall cease to be operative
3 beginning January 1 of the calendar year following the
4 calendar year in which the total amount of the transfers of
5 funds provided for in Section 2101.1B equals the total amount
6 of the appropriation.

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

22 (II) This Part (II) becomes operative if and only if funds
23 from the State treasury are not appropriated on or before
24 January 31, 2023 that are dedicated to pay all outstanding
25 advances made to the State's account in the Unemployment Trust
26 Fund pursuant to Title XII of the federal Social Security Act.

1 If this Part (II) becomes operative, it is operative
2 retroactive to January 1, 2023.

3 The state experience factor shall be adjusted in accordance
4 with the following provisions:

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

8 B. (Blank).

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

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

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

22 The target balance in each calendar year prior to 2003
23 is \$750,000,000. The target balance in calendar year 2003
24 is \$920,000,000. The target balance in calendar year 2004
25 is \$960,000,000. The target balance in calendar year 2005
26 and each calendar year thereafter is \$1,000,000,000.

1 2. For the purposes of this subsection:

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

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

16 For the purpose of determining the state experience
17 factor for 1989 and for each calendar year thereafter, the
18 following "benefit reserves for fund building" shall apply
19 for each state experience factor calculation in which that
20 12 month period is applicable:

21 a. For the 12 month period ending on June 30, 1988,
22 the "benefit reserve for fund building" shall be
23 8/104th of the total benefits paid from January 1,
24 1988 through June 30, 1988.

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

1 sum of:

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

4 ii. 4/108ths of the total benefits paid from
5 January 1, 1989 through June 30, 1989.

6 c. For the 12 month period ending on June 30, 1990,
7 the "benefit reserve for fund building" shall be
8 4/108ths of the total benefits paid from July 1, 1989
9 through December 31, 1989.

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

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

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

20 1. Shall be 111 percent for calendar year 1988;

21 2. Shall not be less than 75 percent nor greater than
22 135 percent for calendar years 1989 through 2003; and
23 shall not be less than 75% nor greater than 150% for
24 calendar year 2004 and each calendar year thereafter, not
25 counting any increase pursuant to subsection D-1, D-2, or
26 D-3;

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

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

19 5. Shall be 100% for calendar years 1996, 1997, and
20 1998.

21 D-1. The adjusted state experience factor for each of
22 calendar years 2013 through 2015 shall be increased by 5%
23 absolute above the adjusted state experience factor as
24 calculated without regard to this subsection. The adjusted
25 state experience factor for each of calendar years 2016
26 through 2018 shall be increased by 6% absolute above the

1 adjusted state experience factor as calculated without regard
2 to this subsection. The increase in the adjusted state
3 experience factor for calendar year 2018 pursuant to this
4 subsection shall not be counted for purposes of applying
5 paragraph 3 or 4 of subsection D to the calculation of the
6 adjusted state experience factor for calendar year 2019.

7 D-2. (Blank).

8 D-3. The adjusted state experience factor for calendar
9 year 2025 shall be increased by 20% absolute above the
10 adjusted state experience factor as calculated without regard
11 to this subsection. The increase in the adjusted state
12 experience factor for calendar year 2024 pursuant to this
13 subsection shall not be counted for purposes of applying
14 paragraph 3 or 4 of subsection D to the calculation of the
15 adjusted state experience factor for calendar year 2025.

16 E. The amount standing to the credit of this State's
17 account in the unemployment trust fund as of June 30 shall be
18 deemed to include as part thereof (a) any amount receivable on
19 that date from any Federal governmental agency, or as a
20 payment in lieu of contributions under the provisions of
21 Sections 1403 and 1405 B and paragraph 2 of Section 302C, in
22 reimbursement of benefits paid to individuals, and (b) amounts
23 credited by the Secretary of the Treasury of the United States
24 to this State's account in the unemployment trust fund
25 pursuant to Section 903 of the Federal Social Security Act, as
26 amended, including any such amounts which have been

1 appropriated by the General Assembly in accordance with the
2 provisions of Section 2100 B for expenses of administration,
3 except any amounts which have been obligated on or before that
4 date pursuant to such appropriation.

5 (Source: P.A. 101-423, eff. 1-1-20; 101-633, eff. 6-5-20;
6 102-671, eff. 11-30-21; 102-700, eff. 4-19-22.)

7 (820 ILCS 405/1506.6)

8 Sec. 1506.6. Surcharge; specified period.

9 (I) If and only if funds from the State treasury are not
10 appropriated on or before January 31, 2023 that are dedicated
11 to pay all outstanding advances made to the State's account in
12 the Unemployment Trust Fund pursuant to Title XII of the
13 federal Social Security Act, then this Part (I) is inoperative
14 retroactive to January 1, 2023. For each employer whose
15 contribution rate for calendar year 2025 ~~2023~~ is determined
16 pursuant to Section 1500 or 1506.1, in addition to the
17 contribution rate established pursuant to Section 1506.3, an
18 additional surcharge of 0.350% ~~0.325%~~ shall be added to the
19 contribution rate. The surcharge established by this Section
20 shall be due at the same time as other contributions with
21 respect to the quarter are due, as provided in Section 1400.
22 Payments attributable to the surcharge established pursuant to
23 this Section shall be contributions and deposited into the
24 clearing account.

25 (II) This Part (II) becomes operative if and only if funds

1 from the State treasury are not appropriated on or before
2 January 31, 2023 that are dedicated to pay all outstanding
3 advances made to the State's account in the Unemployment Trust
4 Fund pursuant to Title XII of the federal Social Security Act.
5 If this Part (II) becomes operative, it is operative
6 retroactive to January 1, 2023. For each employer whose
7 contribution rate for calendar year 2024 is determined
8 pursuant to Section 1500 or 1506.1, in addition to the
9 contribution rate established pursuant to Section 1506.3, an
10 additional surcharge of 0.350% shall be added to the
11 contribution rate. The surcharge established by this Section
12 shall be due at the same time as other contributions with
13 respect to the quarter are due, as provided in Section 1400.
14 Payments attributable to the surcharge established pursuant to
15 this Section shall be contributions and deposited into the
16 clearing account.

17 (Source: P.A. 101-423, eff. 1-1-20; 101-633, eff. 6-5-20;
18 102-671, eff. 11-30-21; 102-700, eff. 4-19-22.)

19 (820 ILCS 405/2101.1)

20 Sec. 2101.1. Mandatory transfers.

21 (I) If and only if funds from the State treasury are not
22 appropriated on or before January 31, 2023 that are dedicated
23 to pay all outstanding advances made to the State's account in
24 the Unemployment Trust Fund pursuant to Title XII of the
25 federal Social Security Act, then this Part (I) is inoperative

1 retroactive to January 1, 2023.

2 A. Notwithstanding any other provision in Section 2101 to
3 the contrary, no later than June 30, 2007, an amount equal to
4 at least \$1,400,136 but not to exceed \$7,000,136 shall be
5 transferred from the special administrative account to this
6 State's account in the Unemployment Trust Fund. No later than
7 June 30, 2008, and June 30 of each of the three immediately
8 succeeding calendar years, there shall be transferred from the
9 special administrative account to this State's account in the
10 Unemployment Trust Fund an amount at least equal to the lesser
11 of \$1,400,000 or the unpaid principal. For purposes of this
12 Section, the unpaid principal is the difference between
13 \$7,000,136 and the sum of amounts, excluding interest,
14 previously transferred pursuant to this Section. In addition
15 to the amounts otherwise specified in this Section, each
16 transfer shall include a payment of any interest accrued
17 pursuant to this Section through the end of the immediately
18 preceding calendar quarter for which the federal Department of
19 the Treasury has published the yield for state accounts in the
20 Unemployment Trust Fund. Interest pursuant to this Section
21 shall accrue daily beginning on January 1, 2007, and be
22 calculated on the basis of the unpaid principal as of the
23 beginning of the day. The rate at which the interest shall
24 accrue for each calendar day within a calendar quarter shall
25 equal the quotient obtained by dividing the yield for that
26 quarter for state accounts in the Unemployment Trust Fund as

1 published by the federal Department of the Treasury by the
2 total number of calendar days within that quarter. Interest
3 accrued but not yet due at the time the unpaid principal is
4 paid in full shall be transferred within 30 days after the
5 federal Department of the Treasury has published the yield for
6 state accounts in the Unemployment Trust Fund for all quarters
7 for which interest has accrued pursuant to this Section but
8 not yet been paid. A transfer required pursuant to this
9 Section in a fiscal year of this State shall occur before any
10 transfer made with respect to that same fiscal year from the
11 special administrative account to the Title III Social
12 Security and Employment Fund.

13 B. If and only if appropriation is made in calendar year
14 2023 to this State's account in the Unemployment Trust Fund,
15 as a loan solely for purposes of paying unemployment insurance
16 benefits under this Act and without the accrual of interest,
17 from a fund of the State treasury, the Director shall take all
18 necessary action to transfer 10% of the total amount of the
19 appropriation from this State's account in the Unemployment
20 Trust Fund to the State's Budget Stabilization Fund prior to
21 July 1 of each year or as soon thereafter as practical.
22 Transfers shall begin in calendar year 2024 and continue on an
23 annual basis until the total amount of such transfers equals
24 the total amount of the appropriation. In any calendar year in
25 which the balance of this State's account in the Unemployment
26 Trust Fund, less all outstanding advances to that account,

1 pursuant to Title XII of the federal Social Security Act, is
2 below \$1,200,000,000 as of June 1, any transfer provided for
3 in this subsection shall not be made that calendar year.

4 (II) This Part (II) becomes operative if and only if funds
5 from the State treasury are not appropriated on or before
6 January 31, 2023 that are dedicated to pay all outstanding
7 advances made to the State's account in the Unemployment Trust
8 Fund pursuant to Title XII of the federal Social Security Act.

9 If this Part (II) becomes operative, it is operative
10 retroactive to January 1, 2023. Notwithstanding any other

11 provision in Section 2101 to the contrary, no later than June
12 30, 2007, an amount equal to at least \$1,400,136 but not to
13 exceed \$7,000,136 shall be transferred from the special
14 administrative account to this State's account in the
15 Unemployment Trust Fund. No later than June 30, 2008, and June
16 30 of each of the three immediately succeeding calendar years,
17 there shall be transferred from the special administrative
18 account to this State's account in the Unemployment Trust Fund
19 an amount at least equal to the lesser of \$1,400,000 or the
20 unpaid principal. For purposes of this Section, the unpaid
21 principal is the difference between \$7,000,136 and the sum of
22 amounts, excluding interest, previously transferred pursuant
23 to this Section. In addition to the amounts otherwise
24 specified in this Section, each transfer shall include a
25 payment of any interest accrued pursuant to this Section
26 through the end of the immediately preceding calendar quarter

1 for which the federal Department of the Treasury has published
2 the yield for state accounts in the Unemployment Trust Fund.
3 Interest pursuant to this Section shall accrue daily beginning
4 on January 1, 2007, and be calculated on the basis of the
5 unpaid principal as of the beginning of the day. The rate at
6 which the interest shall accrue for each calendar day within a
7 calendar quarter shall equal the quotient obtained by dividing
8 the yield for that quarter for state accounts in the
9 Unemployment Trust Fund as published by the federal Department
10 of the Treasury by the total number of calendar days within
11 that quarter. Interest accrued but not yet due at the time the
12 unpaid principal is paid in full shall be transferred within
13 30 days after the federal Department of the Treasury has
14 published the yield for state accounts in the Unemployment
15 Trust Fund for all quarters for which interest has accrued
16 pursuant to this Section but not yet been paid. A transfer
17 required pursuant to this Section in a fiscal year of this
18 State shall occur before any transfer made with respect to
19 that same fiscal year from the special administrative account
20 to the Title III Social Security and Employment Fund.

21 (Source: P.A. 94-1083, eff. 1-19-07.)

22 Section 99. Effective date. This Act takes effect January
23 1, 2023."