

1 AN ACT concerning State government.

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

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
17 2023, the maximum amount includable as "wages" shall be
18 determined pursuant to this Section as in effect prior to the
19 effective date of this amendatory Act of the 102nd General
20 Assembly.

21 With respect to the calendar year 2023, the term "wages"
22 shall include only the remuneration paid to an individual by
23 an employer during that period with respect to employment

1 which does not exceed \$13,271.

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

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

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

14 With respect to the calendar year 2027, and each calendar
15 year thereafter, the term "wages" shall include only the
16 remuneration paid to an individual by an employer during that
17 period with respect to employment which does not exceed
18 \$14,592.

19 The remuneration paid to an individual by an employer with
20 respect to employment in another State or States, upon which
21 contributions were required of such employer under an
22 unemployment compensation law of such other State or States,
23 shall be included as a part of the remuneration herein
24 referred to. For the purposes of this subsection, any
25 employing unit which succeeds to the organization, trade, or
26 business, or to substantially all of the assets of another

1 employing unit, or to the organization, trade, or business, or
2 to substantially all of the assets of a distinct severable
3 portion of another employing unit, shall be treated as a
4 single unit with its predecessor for the calendar year in
5 which such succession occurs; any employing unit which is
6 owned or controlled by the same interests which own or control
7 another employing unit shall be treated as a single unit with
8 the unit so owned or controlled by such interests for any
9 calendar year throughout which such ownership or control
10 exists; and, with respect to any trade or business transfer
11 subject to subsection A of Section 1507.1, a transferee, as
12 defined in subsection G of Section 1507.1, shall be treated as
13 a single unit with the transferor, as defined in subsection G
14 of Section 1507.1, for the calendar year in which the transfer
15 occurs. This subsection applies only to Sections 1400, 1405A,
16 and 1500.

17 A-1. (Blank).

18 B. The amount of any payment (including any amount paid by
19 an employer for insurance or annuities, or into a fund, to
20 provide for any such payment), made to, or on behalf of, an
21 individual or any of his dependents under a plan or system
22 established by an employer which makes provision generally for
23 individuals performing services for him (or for such
24 individuals generally and their dependents) or for a class or
25 classes of such individuals (or for a class or classes of such
26 individuals and their dependents), on account of (1) sickness

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

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

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

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

25 F. The amount of any supplemental payment made by an
26 employer to an individual performing services for him, other

1 than remuneration for services performed, under a shared work
2 plan approved by the Director pursuant to Section 407.1.

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

10 The term "wages" does not include:

11 A. With respect to calendar years prior to calendar year
12 2004, the maximum amount includable as "wages" shall be
13 determined pursuant to this Section as in effect on January 1,
14 2006.

15 With respect to the calendar year 2004, the term "wages"
16 shall include only the remuneration paid to an individual by
17 an employer during that period with respect to employment
18 which does not exceed \$9,800. With respect to the calendar
19 years 2005 through 2009, the term "wages" shall include only
20 the remuneration paid to an individual by an employer during
21 that period with respect to employment which does not exceed
22 the following amounts: \$10,500 with respect to the calendar
23 year 2005; \$11,000 with respect to the calendar year 2006;
24 \$11,500 with respect to the calendar year 2007; \$12,000 with
25 respect to the calendar year 2008; and \$12,300 with respect to
26 the calendar year 2009.

1 With respect to the calendar years 2010, 2011, 2020, and
2 each calendar year thereafter, the term "wages" shall include
3 only the remuneration paid to an individual by an employer
4 during that period with respect to employment which does not
5 exceed the sum of the wage base adjustment applicable to that
6 year pursuant to Section 1400.1, plus the maximum amount
7 includable as "wages" pursuant to this subsection with respect
8 to the immediately preceding calendar year. With respect to
9 calendar year 2012, to offset the loss of revenue to the
10 State's account in the unemployment trust fund with respect to
11 the first quarter of calendar year 2011 as a result of Section
12 1506.5 and the changes made by this amendatory Act of the 97th
13 General Assembly to Section 1506.3, the term "wages" shall
14 include only the remuneration paid to an individual by an
15 employer during that period with respect to employment which
16 does not exceed \$13,560. Except as otherwise provided in
17 subsection A-1, with respect to calendar year 2013, the term
18 "wages" shall include only the remuneration paid to an
19 individual by an employer during that period with respect to
20 employment which does not exceed \$12,900. With respect to the
21 calendar years 2014 through 2019, the term "wages" shall
22 include only the remuneration paid to an individual by an
23 employer during that period with respect to employment which
24 does not exceed \$12,960. Notwithstanding any provision to the
25 contrary, the maximum amount includable as "wages" pursuant to
26 this Section shall not be less than \$12,300 or greater than

1 \$12,960 with respect to any calendar year after calendar year
2 2009 except calendar year 2012 and except as otherwise
3 provided in subsection A-1.

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

1 and 1500.

2 A-1. If, by March 1, 2013, the payments attributable to
3 the changes to subsection A by this or any subsequent
4 amendatory Act of the 97th General Assembly do not equal or
5 exceed the loss to this State's account in the unemployment
6 trust fund as a result of Section 1506.5 and the changes made
7 to Section 1506.3 by this or any subsequent amendatory Act of
8 the 97th General Assembly, including unrealized interest,
9 then, with respect to calendar year 2013, 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 \$13,560.

13 B. The amount of any payment (including any amount paid by
14 an employer for insurance or annuities, or into a fund, to
15 provide for any such payment), made to, or on behalf of, an
16 individual or any of his dependents under a plan or system
17 established by an employer which makes provision generally for
18 individuals performing services for him (or for such
19 individuals generally and their dependents) or for a class or
20 classes of such individuals (or for a class or classes of such
21 individuals and their dependents), on account of (1) sickness
22 or accident disability (except those sickness or accident
23 disability payments which would be includable as "wages" in
24 Section 3306(b)(2)(A) of the Federal Internal Revenue Code of
25 1954, in effect on January 1, 1985, such includable payments
26 to be attributable in such manner as provided by Section

1 3306(b) of the Federal Internal Revenue Code of 1954, in
2 effect on January 1, 1985), or (2) medical or hospitalization
3 expenses in connection with sickness or accident disability,
4 or (3) death.

5 C. Any payment made to, or on behalf of, an employee or his
6 beneficiary which would be excluded from "wages" by
7 subparagraph (A), (B), (C), (D), (E), (F) or (G), of Section
8 3306(b)(5) of the Federal Internal Revenue Code of 1954, in
9 effect on January 1, 1985.

10 D. The amount of any payment on account of sickness or
11 accident disability, or medical or hospitalization expenses in
12 connection with sickness or accident disability, made by an
13 employer to, or on behalf of, an individual performing
14 services for him after the expiration of six calendar months
15 following the last calendar month in which the individual
16 performed services for such employer.

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

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

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

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

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

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

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

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

8 2. For the purposes of this subsection:

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

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

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

25 "Benefit period" means the 12 consecutive calendar month
26 period beginning on the first day of the first calendar month

1 immediately following a determination date, except that, with
2 respect to any calendar year in which there is a June 1
3 determination date, "benefit period" shall mean the 6
4 consecutive calendar month period beginning on the first day
5 of the first calendar month immediately following the
6 preceding December 1 determination date and the 6 consecutive
7 calendar month period beginning on the first day of the first
8 calendar month immediately following the June 1 determination
9 date.

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

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

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

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

25 "Statewide average weekly wage" means the quotient,
26 obtained by dividing the statewide average annual wage by 52,

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

25 With respect to any week beginning in a benefit year
26 beginning prior to January 4, 2004, "maximum weekly benefit

1 amount" with respect to each week beginning within a benefit
2 period shall be as defined in the provisions of this Act as
3 amended and in effect on November 18, 2011.

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

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

16 With respect to any benefit year beginning on or after
17 January 1, 2025 ~~2023~~ and before January 1, 2026 ~~2024~~, "maximum
18 weekly benefit amount" with respect to each week beginning
19 within a benefit period means 40.6% ~~42.4%~~ of the statewide
20 average weekly wage, rounded (if not already a multiple of one
21 dollar) to the next higher dollar.

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

1 effect on November 18, 2011.

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

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

1 higher dollar, provided, that the total amount payable to the
2 individual with respect to a week shall not exceed 56% of the
3 statewide average weekly wage, rounded (if not already a
4 multiple of one dollar) to the next higher dollar; and in the
5 case of an individual with a dependent child or dependent
6 children, 18.2% 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 65.2% of the
10 statewide average weekly wage, rounded (if not already a
11 multiple of one dollar) to the next higher dollar.

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

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

1 that the total amount payable to the individual with respect
2 to a week shall not exceed 56% of the statewide average weekly
3 wage, rounded (if not already a multiple of one dollar) to the
4 next higher dollar; and in the case of an individual with a
5 dependent child or dependent children, the greater of (i) the
6 product of the dependent child allowance rate multiplied by
7 his or her prior average weekly wage, rounded (if not already a
8 multiple of one dollar) to the next higher dollar, or (ii) the
9 lesser of \$50 or 50% of his or her weekly benefit amount,
10 rounded (if not already a multiple of one dollar) to the next
11 higher dollar, provided that the total amount payable to the
12 individual with respect to a week shall not exceed the product
13 of the statewide average weekly wage multiplied by the sum of
14 47% plus the dependent child allowance rate, rounded (if not
15 already a multiple of one dollar) to the next higher dollar.

16 With respect to any benefit year beginning on or after
17 January 1, 2025 ~~2023~~ and before January 1, 2026 ~~2024~~, an
18 individual to whom benefits are payable with respect to any
19 week shall, in addition to those benefits, be paid, with
20 respect to such week, as follows: in the case of an individual
21 with a nonworking spouse, the greater of (i) 9% of his or her
22 prior average weekly wage, rounded (if not already a multiple
23 of one dollar) to the next higher dollar, or (ii) \$15, provided
24 that the total amount payable to the individual with respect
25 to a week shall not exceed 49.6% ~~51.4%~~ of the statewide average
26 weekly wage, rounded (if not already a multiple of one dollar)

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

14 With respect to each benefit year beginning after calendar
15 year 2012, the dependent child allowance rate shall be the sum
16 of the allowance adjustment applicable pursuant to Section
17 1400.1 to the calendar year in which the benefit year begins,
18 plus the dependent child allowance rate with respect to each
19 benefit year beginning in the immediately preceding calendar
20 year, except as otherwise provided in this subsection. The
21 dependent child allowance rate with respect to each benefit
22 year beginning in calendar year 2010 shall be 17.9%. The
23 dependent child allowance rate with respect to each benefit
24 year beginning in calendar year 2011 shall be 17.4%. The
25 dependent child allowance rate with respect to each benefit
26 year beginning in calendar year 2012 shall be 17.0% and, with

1 respect to each benefit year beginning after calendar year
2 2012, shall not be less than 17.0% or greater than 17.9%.

3 For the purposes of this subsection:

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

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

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

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

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

23 A. With respect to any week beginning in a benefit year
24 beginning prior to January 4, 2004, an individual's weekly
25 benefit amount shall be an amount equal to the weekly benefit
26 amount as defined in the provisions of this Act as amended and

1 in effect on November 18, 2011.

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

23 2. For the purposes of this subsection:

24 An individual's "prior average weekly wage" means the
25 total wages for insured work paid to that individual during
26 the 2 calendar quarters of his base period in which such total

1 wages were highest, divided by 26. If the quotient is not
2 already a multiple of one dollar, it shall be rounded to the
3 nearest dollar; however if the quotient is equally near 2
4 multiples of one dollar, it shall be rounded to the higher
5 multiple of one dollar.

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

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

14 "Benefit period" means the 12 consecutive calendar month
15 period beginning on the first day of the first calendar month
16 immediately following a determination date, except that, with
17 respect to any calendar year in which there is a June 1
18 determination date, "benefit period" shall mean the 6
19 consecutive calendar month period beginning on the first day
20 of the first calendar month immediately following the
21 preceding December 1 determination date and the 6 consecutive
22 calendar month period beginning on the first day of the first
23 calendar month immediately following the June 1 determination
24 date.

25 "Gross wages" means all the wages paid to individuals
26 during the determination period immediately preceding a

1 determination date for insured work, and reported to the
2 Director by employers prior to the first day of the third
3 calendar month preceding that date.

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

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

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

14 "Statewide average weekly wage" means the quotient,
15 obtained by dividing the statewide average annual wage by 52,
16 rounded (if not already a multiple of one cent) to the nearest
17 cent. Notwithstanding any provision of this Section to the
18 contrary, the statewide average weekly wage for any benefit
19 period prior to calendar year 2012 shall be as determined by
20 the provisions of this Act as amended and in effect on November
21 18, 2011. Notwithstanding any provisions of this Section to
22 the contrary, the statewide average weekly wage for the
23 benefit period of calendar year 2012 shall be \$856.55 and for
24 each calendar year thereafter, the statewide average weekly
25 wage shall be the statewide average weekly wage, as determined
26 in accordance with this sentence, for the immediately

1 preceding benefit period plus (or minus) an amount equal to
2 the percentage change in the statewide average weekly wage, as
3 computed in accordance with the first sentence of this
4 paragraph, between the 2 immediately preceding benefit
5 periods, multiplied by the statewide average weekly wage, as
6 determined in accordance with this sentence, for the
7 immediately preceding benefit period. However, for purposes of
8 the Workers' Compensation Act, the statewide average weekly
9 wage will be computed using June 1 and December 1
10 determination dates of each calendar year and such
11 determination shall not be subject to the limitation of the
12 statewide average weekly wage as computed in accordance with
13 the preceding sentence of this paragraph.

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

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

25 Except as otherwise provided in this Section, with respect
26 to any benefit year beginning on or after January 6, 2008,

1 "maximum weekly benefit amount" with respect to each week
2 beginning within a benefit period means 47% of the statewide
3 average weekly wage, rounded (if not already a multiple of one
4 dollar) to the next higher dollar.

5 With respect to any benefit year beginning on or after
6 January 1, 2024 and before January 1, 2025, "maximum weekly
7 benefit amount" with respect to each week beginning within a
8 benefit period means 40.6% of the statewide average weekly
9 wage, rounded (if not already a multiple of one dollar) to the
10 next higher dollar.

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

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

1 multiple of one dollar) to the next higher dollar; and in the
2 case of an individual with a dependent child or dependent
3 children, 17.2% 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 65.2% of the
7 statewide average weekly wage, rounded (if not already a
8 multiple of one dollar) to the next higher dollar.

9 With respect to any benefit year beginning on or after
10 January 6, 2008 and before January 1, 2010, 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 56% 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, 18.2% 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 The additional amount paid pursuant to this subsection in
2 the case of an individual with a dependent child or dependent
3 children shall be referred to as the "dependent child
4 allowance", and the percentage rate by which an individual's
5 prior average weekly wage is multiplied pursuant to this
6 subsection to calculate the dependent child allowance shall be
7 referred to as the "dependent child allowance rate".

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

1 individual with respect to a week shall not exceed the product
2 of the statewide average weekly wage multiplied by the sum of
3 47% plus the dependent child allowance rate, rounded (if not
4 already a multiple of one dollar) to the next higher dollar.

5 With respect to any benefit year beginning on or after
6 January 1, 2024 and before January 1, 2025, an individual to
7 whom benefits are payable with respect to any week shall, in
8 addition to those benefits, be paid, with respect to such
9 week, as follows: in the case of an individual with a
10 nonworking spouse, the greater of (i) 9% of his or her prior
11 average weekly wage, rounded (if not already a multiple of one
12 dollar) to the next higher dollar, or (ii) \$15, provided that
13 the total amount payable to the individual with respect to a
14 week shall not exceed 49.6% of the statewide average weekly
15 wage, rounded (if not already a multiple of one dollar) to the
16 next higher dollar; and in the case of an individual with a
17 dependent child or dependent children, the greater of (i) the
18 product of the dependent child allowance rate multiplied by
19 his or her prior average weekly wage, rounded (if not already a
20 multiple of one dollar) to the next higher dollar, or (ii) the
21 lesser of \$50 or 50% of his or her weekly benefit amount,
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 the product
25 of the statewide average weekly wage multiplied by the sum of
26 40.6% plus the dependent child allowance rate, rounded (if not

1 already a multiple of one dollar) to the next higher dollar.

2 With respect to each benefit year beginning after calendar
3 year 2012, the dependent child allowance rate shall be the sum
4 of the allowance adjustment applicable pursuant to Section
5 1400.1 to the calendar year in which the benefit year begins,
6 plus the dependent child allowance rate with respect to each
7 benefit year beginning in the immediately preceding calendar
8 year, except as otherwise provided in this subsection. The
9 dependent child allowance rate with respect to each benefit
10 year beginning in calendar year 2010 shall be 17.9%. The
11 dependent child allowance rate with respect to each benefit
12 year beginning in calendar year 2011 shall be 17.4%. The
13 dependent child allowance rate with respect to each benefit
14 year beginning in calendar year 2012 shall be 17.0% and, with
15 respect to each benefit year beginning after calendar year
16 2012, shall not be less than 17.0% or greater than 17.9%.

17 For the purposes of this subsection:

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

19 "Child" means a natural child, stepchild, or adopted child
20 of an individual claiming benefits under this Act or a child
21 who is in the custody of any such individual by court order,
22 for whom the individual is supplying and, for at least 90
23 consecutive days (or for the duration of the parental
24 relationship if it has existed for less than 90 days)
25 immediately preceding any week with respect to which the
26 individual has filed a claim, has supplied more than one-half

1 the cost of support, or has supplied at least 1/4 of the cost
2 of support if the individual and the other parent, together,
3 are supplying and, during the aforesaid period, have supplied
4 more than one-half the cost of support, and are, and were
5 during the aforesaid period, members of the same household;
6 and who, on the first day of such week (a) is under 18 years of
7 age, or (b) is, and has been during the immediately preceding
8 90 days, unable to work because of illness or other
9 disability: provided, that no person who has been determined
10 to be a child of an individual who has been allowed benefits
11 with respect to a week in the individual's benefit year shall
12 be deemed to be a child of the other parent, and no other
13 person shall be determined to be a child of such other parent,
14 during the remainder of that benefit year.

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

24 An individual who was obligated by law to provide for the
25 support of a child or of a nonworking spouse for the aforesaid
26 period of 90 consecutive days, but was prevented by illness or

1 injury from doing so, shall be deemed to have provided more
2 than one-half the cost of supporting the child or nonworking
3 spouse for that period.

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

6 (820 ILCS 405/403) (from Ch. 48, par. 403)

7 Sec. 403. Maximum total amount of benefits.

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

19 B. With respect to any benefit year beginning on or after
20 September 30, 1979, except as otherwise provided in this
21 Section, any otherwise eligible individual shall be entitled,
22 during such benefit year, to a maximum total amount of
23 benefits equal to 26 times his or her weekly benefit amount
24 plus dependents' allowances, or to the total wages for insured
25 work paid to such individual during the individual's base

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

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

23 A. With respect to any benefit year beginning prior to
24 September 30, 1979, any otherwise eligible individual shall be
25 entitled, during such benefit year, to a maximum total amount
26 of benefits as shall be determined in the manner set forth in

1 this Act as amended and in effect on November 9, 1977.

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

24 (Source: P.A. 101-423, eff. 1-1-20; 102-671, eff. 11-30-21;
25 102-700, eff. 4-19-22.)

(820 ILCS 405/1400.1)

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

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

The wage base adjustment, rate adjustment, and allowance adjustment applicable to any calendar year prior to 2023 shall be as determined pursuant to this Section as in effect prior to the effective date of this amendatory Act of the 102nd General Assembly.

The ~~wage base adjustment~~, rate adjustment, and allowance adjustment applicable to ~~any calendar year after~~ 2023 and each calendar year thereafter ~~2009~~ shall be as follows:

If the prior year's trust fund balance is less than \$525,000,000 ~~\$300,000,000~~, the ~~wage base adjustment shall be \$220,~~ the rate adjustment shall be 0.05%, and the

1 allowance adjustment shall be -0.3% absolute.

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

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

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

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

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

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

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

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

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

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

26 If the prior year's trust fund balance is equal to or

greater than \$700,000,000 but less than \$1,000,000,000, the wage base adjustment shall be \$75, the rate adjustment shall be 0, and the allowance adjustment shall be -0.1% absolute.

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

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

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

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

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

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

1 federal Social Security Act, then this Part (I) is inoperative
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 through 2022 ~~thereafter~~ is

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

3 2. For the purposes of this subsection:

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

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

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

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

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

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

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

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

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

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

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

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

23 2. Shall not be less than 75 percent nor greater than
24 135 percent for calendar years 1989 through 2003; and
25 shall not be less than 75% nor greater than 150% for
26 calendar year 2004 and each calendar year thereafter, not

1 counting any increase pursuant to subsection D-1, D-2, or
2 D-3;

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

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

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

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

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

9 D-2. (Blank).

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

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

1 experience factor for the following calendar year. This
2 subsection shall cease to be operative beginning January 1 of
3 the calendar year following the calendar year in which the
4 total amount of the transfers of funds provided for in
5 subsection B of Part (I) of Section 2101.1 equals the total
6 amount 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 2024 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 an 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.