**Section 2725.102 Filing Additional Information for an Application for Revision of Statement of Amount Due for Benefits Paid During the Effective Period of Section 1502.4 of the Act**

a) Subject to subsection (b), if an Application for Revision of the Statement of Amount Due for Benefits Paid has been timely filed, an employer may file, within 30 days after the period for filing an application has ended, additional information to be considered as part of its application.

b) Subsection (a) shall be applicable to benefits paid for the weeks of March 15, 2020 through January 2, 2021 (the period that the non-charging provisions of Section 1502.4 of the Act is in effect), and shall not extend beyond the calendar quarter that follows the calendar quarter that contains the last week of non-charging under Section 1502.4 of the Act.

EXAMPLE: Employer A is a liable nonprofit organization that has elected to make payments in lieu of contributions. Claimant Z worked for Employer A, but due to COVID-19 became unemployed and received unemployment insurance benefits through the week ending January 2, 2021. Without an amendment extending the effective period established in Section 1502.4 of the Act, the week ending January 2, 2021 is the last week that the non-charging provisions of Section 1502.4 of the Act are in effect. The week ending January 2, 2021 falls within the first calendar quarter of calendar year 2021. Accordingly, the last Statement of Amount Due for Benefits Paid for which Employer A may file a timely application for revision, and thereafter have an additional 30 days to file additional information, is the statement issued for the second calendar quarter of calendar year 2021.

(Source: Added at 44 Ill. Reg. 17657, effective October 23, 2020)