**Section 2765.337 Benefits Paid During the Period Created by Section 1502.4 of the Act Attributable to COVID-19**

For purposes of Section 1502.4 of the Act, due to the unprecedented rate of displacement and employer closings, both temporary and permanent, the vast majority of unemployment giving rise to the payment of benefits from March 15, 2020 through January 2, 2021 is presumed to be directly or indirectly attributable to COVID-19. Contributing employers shall identify, in the Application for Revision of a Statement of Benefit Charges, the benefit charges resulting from reasons other than COVID-19, as well as any basis not related to COVID-19 for seeking the cancellation of benefit charges for weeks of unemployment that do not fall within that period. Employers making payments in lieu of contributions shall identify, in the Application for Revision of a Statement of Amount Due for Benefits Paid, the amounts due resulting from reasons other than COVID-19, as well as any basis not related to COVID-19 for seeking the cancellation of any amounts due for benefits paid for weeks of unemployment that do not fall within that period.

(Source: Added at 44 Ill. Reg. 19678, effective December 11, 2020)