**Section 2920.48 Residual Payments**

Residual payments constitute remuneration for personal services and, therefore, must be deducted from unemployment insurance benefits as provided in Section 402 of the Act. However, residual payments are attributable only to the weeks in which the personal services were actually performed and, therefore, are deductible only from those weeks.

Example: During the week ending March 2, 1991, an individual performs in a commercial. This commercial is scheduled to air on television every Friday from March 8, 1991 until May 24, 1991. As compensation for his performance, the individual will receive residual payments every time that the commercial is aired. These residual payments constitute remuneration for personal services for the week ending March 2, 1991 only. If this individual claims unemployment insurance benefits for that week, the residual payments shall be deducted from his benefits as provided in Section 402 of the Act.

(Source: Added at 15 Ill. Reg. 11416, effective July 30, 1991)