



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB3733

Introduced 2/22/2021, by Rep. Jaime M. Andrade, Jr.

SYNOPSIS AS INTRODUCED:

820 ILCS 405/235	from Ch. 48, par. 345
820 ILCS 405/402	from Ch. 48, par. 402

Amends the Unemployment Insurance Act. Provides that amounts paid to an individual by a county board of election commissioners for work performed as a judge of elections on the day of an election governed by the Illinois Election Code at a polling place in any precinct in Illinois is not included within the definition of the term "wages". Provides that an unemployed individual, who is otherwise eligible, shall not be deemed unavailable for work or ineligible solely by reason of the individual's work as a board worker for a county board of elections on an election day.

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1 AN ACT concerning employment.

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 and 402 as follows:

6 (820 ILCS 405/235) (from Ch. 48, par. 345)

7 Sec. 235. The term "wages" does not include:

8 A. With respect to calendar years prior to calendar year
9 2004, the maximum amount includable as "wages" shall be
10 determined pursuant to this Section as in effect on January 1,
11 2006.

12 With respect to the calendar year 2004, the term "wages"
13 shall include only the remuneration paid to an individual by
14 an employer during that period with respect to employment
15 which does not exceed \$9,800. With respect to the calendar
16 years 2005 through 2009, the term "wages" shall include only
17 the remuneration paid to an individual by an employer during
18 that period with respect to employment which does not exceed
19 the following amounts: \$10,500 with respect to the calendar
20 year 2005; \$11,000 with respect to the calendar year 2006;
21 \$11,500 with respect to the calendar year 2007; \$12,000 with
22 respect to the calendar year 2008; and \$12,300 with respect to
23 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 G. Payment to an individual by a county board of election
25 commissioners for work performed as a judge of elections on
26 the day of an election governed by the Illinois Election Code

1 at a polling place in any precinct in Illinois.

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

3 (820 ILCS 405/402) (from Ch. 48, par. 402)

4 Sec. 402. Reduced weekly benefits. Each eligible
5 individual who is unemployed in any week, as defined in
6 Section 239, shall be paid, with respect to such week, a
7 benefit in an amount equal to his weekly benefit amount (plus
8 dependents' allowances) less that part of wages (if any)
9 payable to him with respect to such week which is in excess of
10 50% of his weekly benefit amount, provided that such benefit
11 for any benefit week shall be reduced by: (1) the amount of any
12 holiday pay which the individual is entitled to receive, and
13 receives, for any workday in such week, and (2) the amount of
14 any vacation wages allocated to such week by the individual's
15 employer pursuant to Section 610 of this Act, and (3)
16 one-fifth of the weekly benefit amount for each normal workday
17 during which such individual is unable to work or unavailable
18 for work, and provided, further, that this subsection shall
19 not be construed so as to effect any change in the status of
20 part-time workers as defined in Section 407. An unemployed
21 individual, who is otherwise eligible, shall not be deemed
22 unavailable for work or ineligible solely by reason of the
23 individual's work as a board worker for a county board of
24 elections on an election day. Such benefit, if not a multiple
25 of \$1, shall be computed to the next higher multiple of \$1.

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1 (Source: P.A. 82-22.)