



Sen. Linda Holmes

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10200HB4450sam001

LRB102 23339 SPS 38962 a

1 AMENDMENT TO HOUSE BILL 4450

2 AMENDMENT NO. _____. Amend House Bill 4450 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Unemployment Insurance Act is amended by
5 changing Sections 401, 403, 703, 1505, 1506.6, and 2100 as
6 follows:

7 (820 ILCS 405/401) (from Ch. 48, par. 401)

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

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

14 B. 1. With respect to any benefit year beginning on or
15 after January 4, 2004 and before January 6, 2008, an
16 individual's weekly benefit amount shall be 48% of his or her

1 prior average weekly wage, rounded (if not already a multiple
2 of one dollar) to the next higher dollar; provided, however,
3 that the weekly benefit amount cannot exceed the maximum
4 weekly benefit amount and cannot be less than \$51. Except as
5 otherwise provided in this Section, with respect to any
6 benefit year beginning on or after January 6, 2008, an
7 individual's weekly benefit amount shall be 47% of his or her
8 prior average weekly wage, rounded (if not already a multiple
9 of one dollar) to the next higher dollar; provided, however,
10 that the weekly benefit amount cannot exceed the maximum
11 weekly benefit amount and cannot be less than \$51. With
12 respect to any benefit year beginning on or after January 1,
13 2023 and before January 1, 2024 ~~July 3, 2022~~, an individual's
14 weekly benefit amount shall be 42.4% of his or her prior
15 average weekly wage, rounded (if not already a multiple of one
16 dollar) to the next higher dollar; provided, however, that the
17 weekly benefit amount cannot exceed the maximum weekly benefit
18 amount and cannot be less than \$51.

19 2. For the purposes of this subsection:

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

1 multiple of one dollar.

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

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

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

21 "Gross wages" means all the wages paid to individuals
22 during the determination period immediately preceding a
23 determination date for insured work, and reported to the
24 Director by employers prior to the first day of the third
25 calendar month preceding that date.

26 "Covered employment" for any calendar month means the

1 total number of individuals, as determined by the Director,
2 engaged in insured work at mid-month.

3 "Average monthly covered employment" means one-twelfth of
4 the sum of the covered employment for the 12 months of a
5 determination period.

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

10 "Statewide average weekly wage" means the quotient,
11 obtained by dividing the statewide average annual wage by 52,
12 rounded (if not already a multiple of one cent) to the nearest
13 cent. Notwithstanding any provision of this Section to the
14 contrary, the statewide average weekly wage for any benefit
15 period prior to calendar year 2012 shall be as determined by
16 the provisions of this Act as amended and in effect on November
17 18, 2011. Notwithstanding any provisions of this Section to
18 the contrary, the statewide average weekly wage for the
19 benefit period of calendar year 2012 shall be \$856.55 and for
20 each calendar year thereafter, the statewide average weekly
21 wage shall be the statewide average weekly wage, as determined
22 in accordance with this sentence, for the immediately
23 preceding benefit period plus (or minus) an amount equal to
24 the percentage change in the statewide average weekly wage, as
25 computed in accordance with the first sentence of this
26 paragraph, between the 2 immediately preceding benefit

1 periods, multiplied by the statewide average weekly wage, as
2 determined in accordance with this sentence, for the
3 immediately preceding benefit period. However, for purposes of
4 the Workers' Compensation Act, the statewide average weekly
5 wage will be computed using June 1 and December 1
6 determination dates of each calendar year and such
7 determination shall not be subject to the limitation of the
8 statewide average weekly wage as computed in accordance with
9 the preceding sentence of this paragraph.

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

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

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

1 With respect to any benefit year beginning on or after
2 January 1, 2023 and before January 1, 2024 ~~July 3, 2022,~~
3 "maximum weekly benefit amount" with respect to each week
4 beginning within a benefit period means 42.4% of the statewide
5 average weekly wage, rounded (if not already a multiple of one
6 dollar) to the next higher dollar.

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

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

5 With respect to any benefit year beginning on or after
6 January 6, 2008 and before January 1, 2010, 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, 9% of his or her prior average weekly wage,
11 rounded (if not already a multiple of one dollar) to the next
12 higher dollar, provided, that the total amount payable to the
13 individual with respect to a week shall not exceed 56% of the
14 statewide average weekly wage, rounded (if not already a
15 multiple of one dollar) to the next higher dollar; and in the
16 case of an individual with a dependent child or dependent
17 children, 18.2% of his or her prior average weekly wage,
18 rounded (if not already a multiple of one dollar) to the next
19 higher dollar, provided that the total amount payable to the
20 individual with respect to a week shall not exceed 65.2% of the
21 statewide average weekly wage, rounded (if not already a
22 multiple of one dollar) to the next higher dollar.

23 The additional amount paid pursuant to this subsection in
24 the case of an individual with a dependent child or dependent
25 children shall be referred to as the "dependent child
26 allowance", and the percentage rate by which an individual's

1 prior average weekly wage is multiplied pursuant to this
2 subsection to calculate the dependent child allowance shall be
3 referred to as the "dependent child allowance rate".

4 Except as otherwise provided in this Section, with respect
5 to any benefit year beginning on or after January 1, 2010, an
6 individual to whom benefits are payable with respect to any
7 week shall, in addition to those benefits, be paid, with
8 respect to such week, as follows: in the case of an individual
9 with a nonworking spouse, the greater of (i) 9% of his or her
10 prior average weekly wage, rounded (if not already a multiple
11 of one dollar) to the next higher dollar, or (ii) \$15, provided
12 that the total amount payable to the individual with respect
13 to a week shall not exceed 56% of the statewide average weekly
14 wage, rounded (if not already a multiple of one dollar) to the
15 next higher dollar; and in the case of an individual with a
16 dependent child or dependent children, the greater of (i) the
17 product of the dependent child allowance rate multiplied by
18 his or her prior average weekly wage, rounded (if not already a
19 multiple of one dollar) to the next higher dollar, or (ii) the
20 lesser of \$50 or 50% of his or her weekly benefit amount,
21 rounded (if not already a multiple of one dollar) to the next
22 higher dollar, provided that the total amount payable to the
23 individual with respect to a week shall not exceed the product
24 of the statewide average weekly wage multiplied by the sum of
25 47% plus the dependent child allowance rate, rounded (if not
26 already a multiple of one dollar) to the next higher dollar.

1 With respect to any benefit year beginning on or after
2 January 1, 2023 and before January 1, 2024 ~~July 3, 2022~~, an
3 individual to whom benefits are payable with respect to any
4 week shall, in addition to those benefits, be paid, with
5 respect to such week, as follows: in the case of an individual
6 with a nonworking spouse, the greater of (i) 9% of his or her
7 prior average weekly wage, rounded (if not already a multiple
8 of one dollar) to the next higher dollar, or (ii) \$15, provided
9 that the total amount payable to the individual with respect
10 to a week shall not exceed 51.4% of the statewide average
11 weekly wage, rounded (if not already a multiple of one dollar)
12 to the next higher dollar; and in the case of an individual
13 with a dependent child or dependent children, the greater of
14 (i) the product of the dependent child allowance rate
15 multiplied by his or her prior average weekly wage, rounded
16 (if not already a multiple of one dollar) to the next higher
17 dollar, or (ii) the lesser of \$50 or 50% of his or her weekly
18 benefit amount, rounded (if not already a multiple of one
19 dollar) to the next higher dollar, provided that the total
20 amount payable to the individual with respect to a week shall
21 not exceed the product of the statewide average weekly wage
22 multiplied by the sum of 42.4% plus the dependent child
23 allowance rate, rounded (if not already a multiple of one
24 dollar) to the next higher dollar.

25 With respect to each benefit year beginning after calendar
26 year 2012, the dependent child allowance rate shall be the sum

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

14 For the purposes of this subsection:

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

16 "Child" means a natural child, stepchild, or adopted child
17 of an individual claiming benefits under this Act or a child
18 who is in the custody of any such individual by court order,
19 for whom the individual is supplying and, for at least 90
20 consecutive days (or for the duration of the parental
21 relationship if it has existed for less than 90 days)
22 immediately preceding any week with respect to which the
23 individual has filed a claim, has supplied more than one-half
24 the cost of support, or has supplied at least 1/4 of the cost
25 of support if the individual and the other parent, together,
26 are supplying and, during the aforesaid period, have supplied

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

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

21 An individual who was obligated by law to provide for the
22 support of a child or of a nonworking spouse for the aforesaid
23 period of 90 consecutive days, but was prevented by illness or
24 injury from doing so, shall be deemed to have provided more
25 than one-half the cost of supporting the child or nonworking
26 spouse for that period.

1 (Source: P.A. 101-423, eff. 1-1-20; 101-633, eff. 6-5-20;
2 102-671, eff. 11-30-21.)

3 (820 ILCS 405/403) (from Ch. 48, par. 403)

4 Sec. 403. Maximum total amount of benefits.

5 A. With respect to any benefit year beginning prior to
6 September 30, 1979, any otherwise eligible individual shall be
7 entitled, during such benefit year, to a maximum total amount
8 of benefits as shall be determined in the manner set forth in
9 this Act as amended and in effect on November 9, 1977.

10 B. With respect to any benefit year beginning on or after
11 September 30, 1979, except as otherwise provided in this
12 Section, any otherwise eligible individual shall be entitled,
13 during such benefit year, to a maximum total amount of
14 benefits equal to 26 times his or her weekly benefit amount
15 plus dependents' allowances, or to the total wages for insured
16 work paid to such individual during the individual's base
17 period, whichever amount is smaller. With respect to any
18 benefit year beginning in calendar year 2012, any otherwise
19 eligible individual shall be entitled, during such benefit
20 year, to a maximum total amount of benefits equal to 25 times
21 his or her weekly benefit amount plus dependents' allowances,
22 or to the total wages for insured work paid to such individual
23 during the individual's base period, whichever amount is
24 smaller. With respect to any benefit year beginning on or
25 after January 1, 2023 and before January 1, 2024 ~~July 3, 2022,~~

1 any otherwise eligible individual shall be entitled, during
2 such benefit year, to a maximum total amount of benefits equal
3 to 24 times his or her weekly benefit amount plus dependents'
4 allowances, or to the total wages for insured work paid to such
5 individual during the individual's base period, whichever
6 amount is smaller.

7 (Source: P.A. 101-423, eff. 1-1-20; 102-671, eff. 11-30-21.)

8 (820 ILCS 405/703) (from Ch. 48, par. 453)

9 Sec. 703. Reconsideration of findings or determinations.
10 The claims adjudicator may reconsider his finding at any time
11 within thirteen weeks after the close of the benefit year. He
12 may reconsider his determination at any time within one year
13 after the last day of the week for which the determination was
14 made, except that if the issue is whether or not, by reason of
15 a back pay award made by any governmental agency or pursuant to
16 arbitration proceedings, or by reason of a payment of wages
17 wrongfully withheld by an employing unit, an individual has
18 received wages for a week with respect to which he or she has
19 received benefits ~~or if the issue is whether or not the~~
20 ~~claimant misstated his earnings for the week,~~ such
21 reconsidered determination may be made at any time within 3
22 years after the last day of the week, or if the issue is
23 whether or not an individual misstated earnings for any week
24 beginning on or after March 15, 2020, such reconsidered
25 determination may be made at any time within 5 years after the

1 last day of the week. No finding or determination shall be
2 reconsidered at any time after appeal therefrom has been taken
3 pursuant to the provisions of Section 800, except where a case
4 has been remanded to the claims adjudicator by a Referee, the
5 Director or the Board of Review, and except, further, that if
6 an issue as to whether or not the claimant misstated his
7 earnings is newly discovered, the determination may be
8 reconsidered after and notwithstanding the fact that the
9 decision upon the appeal has become final. Notice of such
10 reconsidered determination or reconsidered finding shall be
11 promptly given to the parties entitled to notice of the
12 original determination or finding, as the case may be, in the
13 same manner as is prescribed therefor, and such reconsidered
14 determination or reconsidered finding shall be subject to
15 appeal in the same manner and shall be given the same effect as
16 is provided for an original determination or finding.

17 The changes made by this amendatory Act of the 102nd
18 General Assembly apply retroactively to March 15, 2020.

19 (Source: P.A. 92-396, eff. 1-1-02.)

20 (820 ILCS 405/1505) (from Ch. 48, par. 575)

21 Sec. 1505. Adjustment of state experience factor. The
22 state experience factor shall be adjusted in accordance with
23 the following provisions:

24 A. For calendar years prior to 1988, the state experience
25 factor shall be adjusted in accordance with the provisions of

1 this Act as amended and in effect on November 18, 2011.

2 B. (Blank).

3 C. For calendar year 1988 and each calendar year
4 thereafter, for which the state experience factor is being
5 determined.

6 1. For every \$50,000,000 (or fraction thereof) by
7 which the adjusted trust fund balance falls below the
8 target balance set forth in this subsection, the state
9 experience factor for the succeeding year shall be
10 increased one percent absolute.

11 For every \$50,000,000 (or fraction thereof) by which
12 the adjusted trust fund balance exceeds the target balance
13 set forth in this subsection, the state experience factor
14 for the succeeding year shall be decreased by one percent
15 absolute.

16 The target balance in each calendar year prior to 2003
17 is \$750,000,000. The target balance in calendar year 2003
18 is \$920,000,000. The target balance in calendar year 2004
19 is \$960,000,000. The target balance in calendar year 2005
20 and each calendar year thereafter is \$1,000,000,000.

21 2. For the purposes of this subsection:

22 "Net trust fund balance" is the amount standing to the
23 credit of this State's account in the unemployment trust
24 fund as of June 30 of the calendar year immediately
25 preceding the year for which a state experience factor is
26 being determined.

1 "Adjusted trust fund balance" is the net trust fund
2 balance minus the sum of the benefit reserves for fund
3 building for July 1, 1987 through June 30 of the year prior
4 to the year for which the state experience factor is being
5 determined. The adjusted trust fund balance shall not be
6 less than zero. If the preceding calculation results in a
7 number which is less than zero, the amount by which it is
8 less than zero shall reduce the sum of the benefit
9 reserves for fund building for subsequent years.

10 For the purpose of determining the state experience
11 factor for 1989 and for each calendar year thereafter, the
12 following "benefit reserves for fund building" shall apply
13 for each state experience factor calculation in which that
14 12 month period is applicable:

15 a. For the 12 month period ending on June 30, 1988,
16 the "benefit reserve for fund building" shall be
17 8/104th of the total benefits paid from January 1,
18 1988 through June 30, 1988.

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

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

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

26 c. For the 12 month period ending on June 30, 1990,

1 the "benefit reserve for fund building" shall be
2 4/108ths of the total benefits paid from July 1, 1989
3 through December 31, 1989.

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

8 3. Notwithstanding the preceding provisions of this
9 subsection, for calendar years 1988 through 2003, the
10 state experience factor shall not be increased or
11 decreased by more than 15 percent absolute.

12 D. Notwithstanding the provisions of subsection C, the
13 adjusted state experience factor:

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

15 2. Shall not be less than 75 percent nor greater than
16 135 percent for calendar years 1989 through 2003; and
17 shall not be less than 75% nor greater than 150% for
18 calendar year 2004 and each calendar year thereafter, not
19 counting any increase pursuant to subsection D-1, D-2, or
20 D-3;

21 3. Shall not be decreased by more than 5 percent
22 absolute for any calendar year, beginning in calendar year
23 1989 and through calendar year 1992, by more than 6%
24 absolute for calendar years 1993 through 1995, by more
25 than 10% absolute for calendar years 1999 through 2003 and
26 by more than 12% absolute for calendar year 2004 and each

1 calendar year thereafter, from the adjusted state
2 experience factor of the calendar year preceding the
3 calendar year for which the adjusted state experience
4 factor is being determined;

5 4. Shall not be increased by more than 15% absolute
6 for calendar year 1993, by more than 14% absolute for
7 calendar years 1994 and 1995, by more than 10% absolute
8 for calendar years 1999 through 2003 and by more than 16%
9 absolute for calendar year 2004 and each calendar year
10 thereafter, from the adjusted state experience factor for
11 the calendar year preceding the calendar year for which
12 the adjusted state experience factor is being determined;

13 5. Shall be 100% for calendar years 1996, 1997, and
14 1998.

15 D-1. The adjusted state experience factor for each of
16 calendar years 2013 through 2015 shall be increased by 5%
17 absolute above the adjusted state experience factor as
18 calculated without regard to this subsection. The adjusted
19 state experience factor for each of calendar years 2016
20 through 2018 shall be increased by 6% absolute above the
21 adjusted state experience factor as calculated without regard
22 to this subsection. The increase in the adjusted state
23 experience factor for calendar year 2018 pursuant to this
24 subsection shall not be counted for purposes of applying
25 paragraph 3 or 4 of subsection D to the calculation of the
26 adjusted state experience factor for calendar year 2019.

1 D-2. (Blank).

2 D-3. The adjusted state experience factor for ~~the portion~~
3 ~~of~~ calendar year 2023 ~~2022 beginning July 3, 2022~~ shall be
4 increased by 16% absolute above the adjusted state experience
5 factor as calculated without regard to this subsection. The
6 increase in the adjusted state experience factor for ~~the~~
7 ~~portion of~~ calendar year 2023 ~~2022 beginning July 3, 2022~~
8 pursuant to this subsection shall not be counted for purposes
9 of applying paragraph 3 or 4 of subsection D to the calculation
10 of the adjusted state experience factor for calendar year 2024
11 2023.

12 E. The amount standing to the credit of this State's
13 account in the unemployment trust fund as of June 30 shall be
14 deemed to include as part thereof (a) any amount receivable on
15 that date from any Federal governmental agency, or as a
16 payment in lieu of contributions under the provisions of
17 Sections 1403 and 1405 B and paragraph 2 of Section 302C, in
18 reimbursement of benefits paid to individuals, and (b) amounts
19 credited by the Secretary of the Treasury of the United States
20 to this State's account in the unemployment trust fund
21 pursuant to Section 903 of the Federal Social Security Act, as
22 amended, including any such amounts which have been
23 appropriated by the General Assembly in accordance with the
24 provisions of Section 2100 B for expenses of administration,
25 except any amounts which have been obligated on or before that
26 date pursuant to such appropriation.

1 (Source: P.A. 101-423, eff. 1-1-20; 101-633, eff. 6-5-20;
2 102-671, eff. 11-30-21.)

3 (820 ILCS 405/1506.6)

4 Sec. 1506.6. Surcharge; specified period. For each
5 employer whose contribution rate for calendar year 2023 ~~2022~~
6 is determined pursuant to Section 1500 or 1506.1, in addition
7 to the contribution rate established pursuant to Section
8 1506.3, ~~for the portion of calendar year 2022 beginning July~~
9 ~~3, 2022,~~ an additional surcharge of 0.325% shall be added to
10 the contribution rate. The surcharge established by this
11 Section shall be due at the same time as other contributions
12 with respect to the quarter are due, as provided in Section
13 1400. Payments attributable to the surcharge established
14 pursuant to this Section shall be contributions and deposited
15 into the clearing account.

16 (Source: P.A. 101-423, eff. 1-1-20; 101-633, eff. 6-5-20;
17 102-671, eff. 11-30-21.)

18 (820 ILCS 405/2100) (from Ch. 48, par. 660)

19 Sec. 2100. Handling of funds - Bond - Accounts.

20 A. All contributions and payments in lieu of contributions
21 collected under this Act, including but not limited to fund
22 building receipts and receipts attributable to the surcharge
23 established pursuant to Section 1506.5, together with any
24 interest thereon; all penalties collected pursuant to this

1 Act; any property or securities acquired through the use
2 thereof; all moneys advanced to this State's account in the
3 unemployment trust fund pursuant to the provisions of Title
4 XII of the Social Security Act, as amended; all moneys
5 directed for transfer from the Master Bond Fund or the Title
6 XII Interest Fund to this State's account in the unemployment
7 trust fund; all moneys received from the Federal government as
8 reimbursements pursuant to Section 204 of the Federal-State
9 Extended Unemployment Compensation Act of 1970, as amended;
10 all moneys credited to this State's account in the
11 unemployment trust fund pursuant to Section 903 of the Federal
12 Social Security Act, as amended; all administrative fees
13 collected from individuals pursuant to Section 900 or from
14 employing units pursuant to Section 2206.1; funds directed for
15 deposit into the State's account in the Unemployment Trust
16 Fund from any other source; and all earnings of such property
17 or securities and any interest earned upon any such moneys
18 shall be paid or turned over to the Department and held by the
19 Director, as ex-officio custodian of the clearing account, the
20 unemployment trust fund account and the benefit account, and
21 by the State Treasurer, as ex-officio custodian of the special
22 administrative account, separate and apart from all public
23 moneys or funds of this State, as hereinafter provided. Such
24 moneys shall be administered by the Director exclusively for
25 the purposes of this Act.

26 No such moneys shall be paid or expended except upon the

1 direction of the Director in accordance with such regulations
2 as he shall prescribe pursuant to the provisions of this Act.

3 The State Treasurer shall be liable on his general
4 official bond for the faithful performance of his duties in
5 connection with the moneys in the special administrative
6 account provided for under this Act. Such liability on his
7 official bond shall exist in addition to the liability upon
8 any separate bond given by him. All sums recovered for losses
9 sustained by the account shall be deposited in that account.

10 The Director shall be liable on his general official bond
11 for the faithful performance of his duties in connection with
12 the moneys in the clearing account, the benefit account and
13 unemployment trust fund account provided for under this Act.
14 Such liability on his official bond shall exist in addition to
15 the liability upon any separate bond given by him. All sums
16 recovered for losses sustained by any one of the accounts
17 shall be deposited in the account that sustained such loss.

18 The Treasurer shall maintain for such moneys a special
19 administrative account. The Director shall maintain for such
20 moneys 3 separate accounts: a clearing account, a benefit
21 account, and an unemployment trust fund account. All moneys
22 payable under this Act (except moneys requisitioned from this
23 State's account in the unemployment trust fund and deposited
24 in the benefit account and moneys directed for deposit into
25 the Special Programs Fund provided for under Section 2107),
26 including but not limited to moneys directed for transfer from

1 the Master Bond Fund or the Title XII Interest Fund to this
2 State's account in the unemployment trust fund, upon receipt
3 thereof, shall be immediately deposited in the clearing
4 account; provided, however, that, except as is otherwise
5 provided in this Section, interest and penalties shall not be
6 deemed a part of the clearing account but shall be transferred
7 immediately upon clearance thereof to the special
8 administrative account; further provided that an amount not to
9 exceed \$90,000,000 in payments attributable to the surcharge
10 established pursuant to Section 1506.5, including any interest
11 thereon, shall not be deemed a part of the clearing account but
12 shall be transferred immediately upon clearance thereof to the
13 Title XII Interest Fund.

14 After clearance thereof, all other moneys in the clearing
15 account shall be immediately deposited by the Director with
16 the Secretary of the Treasury of the United States of America
17 to the credit of the account of this State in the unemployment
18 trust fund, established and maintained pursuant to the Federal
19 Social Security Act, as amended, except fund building
20 receipts, which shall be deposited into the Master Bond Fund.
21 The benefit account shall consist of all moneys requisitioned
22 from this State's account in the unemployment trust fund. The
23 moneys in the benefit account shall be expended in accordance
24 with regulations prescribed by the Director and solely for the
25 payment of benefits, refunds of contributions, interest and
26 penalties under the provisions of the Act, the payment of

1 health insurance in accordance with Section 410 of this Act,
2 and the transfer or payment of funds to any Federal or State
3 agency pursuant to reciprocal arrangements entered into by the
4 Director under the provisions of Section 2700E, except that
5 moneys credited to this State's account in the unemployment
6 trust fund pursuant to Section 903 of the Federal Social
7 Security Act, as amended, shall be used exclusively as
8 provided in subsection B. For purposes of this Section only,
9 to the extent allowed by applicable legal requirements, the
10 payment of benefits includes but is not limited to the payment
11 of principal on any bonds issued pursuant to the Illinois
12 Unemployment Insurance Trust Fund Financing Act, exclusive of
13 any interest or administrative expenses in connection with the
14 bonds. The Director shall, from time to time, requisition from
15 the unemployment trust fund such amounts, not exceeding the
16 amounts standing to the State's account therein, as he deems
17 necessary solely for the payment of such benefits, refunds,
18 and funds, for a reasonable future period. The Director, as
19 ex-officio custodian of the benefit account, which shall be
20 kept separate and apart from all other public moneys, shall
21 issue payment of such benefits, refunds, health insurance and
22 funds solely from the moneys so received into the benefit
23 account. However, after January 1, 1987, no payment shall be
24 drawn on such benefit account unless at the time of drawing
25 there is sufficient money in the account to make the payment.
26 The Director shall retain in the clearing account an amount of

1 interest and penalties equal to the amount of interest and
2 penalties to be refunded from the benefit account. After
3 clearance thereof, the amount so retained shall be immediately
4 deposited by the Director, as are all other moneys in the
5 clearing account, with the Secretary of the Treasury of the
6 United States. If, at any time, an insufficient amount of
7 interest and penalties is available for retention in the
8 clearing account, no refund of interest or penalties shall be
9 made from the benefit account until a sufficient amount is
10 available for retention and is so retained, or until the State
11 Treasurer, upon the direction of the Director, transfers to
12 the Director a sufficient amount from the special
13 administrative account, for immediate deposit in the benefit
14 account.

15 Any balance of moneys requisitioned from the unemployment
16 trust fund which remains unclaimed or unpaid in the benefit
17 account after the expiration of the period for which such sums
18 were requisitioned shall either be deducted from estimates of
19 and may be utilized for authorized expenditures during
20 succeeding periods, or, in the discretion of the Director,
21 shall be redeposited with the Secretary of the Treasury of the
22 United States to the credit of the State's account in the
23 unemployment trust fund.

24 Moneys in the clearing, benefit and special administrative
25 accounts shall not be commingled with other State funds but
26 they shall be deposited as required by law and maintained in

1 separate accounts on the books of a savings and loan
2 association or bank.

3 No bank or savings and loan association shall receive
4 public funds as permitted by this Section, unless it has
5 complied with the requirements established pursuant to Section
6 of "An Act relating to certain investments of public funds by
7 public agencies", approved July 23, 1943, as now or hereafter
8 amended.

9 B. Moneys credited to the account of this State in the
10 unemployment trust fund by the Secretary of the Treasury of
11 the United States pursuant to Section 903 of the Social
12 Security Act may be requisitioned from this State's account
13 and used as authorized by Section 903. Any interest required
14 to be paid on advances under Title XII of the Social Security
15 Act shall be paid in a timely manner and shall not be paid,
16 directly or indirectly, by an equivalent reduction in
17 contributions or payments in lieu of contributions from
18 amounts in this State's account in the unemployment trust
19 fund. Such moneys may be requisitioned and used for the
20 payment of expenses incurred for the administration of this
21 Act, but only pursuant to a specific appropriation by the
22 General Assembly and only if the expenses are incurred and the
23 moneys are requisitioned after the enactment of an
24 appropriation law which:

25 1. Specifies the purpose or purposes for which such
26 moneys are appropriated and the amount or amounts

1 appropriated therefor;

2 2. Limits the period within which such moneys may be
3 obligated to a period ending not more than 2 years after
4 the date of the enactment of the appropriation law; and

5 3. Limits the amount which may be obligated during any
6 fiscal year to an amount which does not exceed the amount
7 by which (a) the aggregate of the amounts transferred to
8 the account of this State pursuant to Section 903 of the
9 Social Security Act exceeds (b) the aggregate of the
10 amounts used by this State pursuant to this Act and
11 charged against the amounts transferred to the account of
12 this State.

13 For purposes of paragraph (3) above, amounts obligated for
14 administrative purposes pursuant to an appropriation shall be
15 chargeable against transferred amounts at the exact time the
16 obligation is entered into. The appropriation, obligation, and
17 expenditure or other disposition of money appropriated under
18 this subsection shall be accounted for in accordance with
19 standards established by the United States Secretary of Labor.

20 Moneys appropriated as provided herein for the payment of
21 expenses of administration shall be requisitioned by the
22 Director as needed for the payment of obligations incurred
23 under such appropriation. Upon requisition, such moneys shall
24 be deposited with the State Treasurer, who shall hold such
25 moneys, as ex-officio custodian thereof, in accordance with
26 the requirements of Section 2103 and, upon the direction of

1 the Director, shall make payments therefrom pursuant to such
2 appropriation. Moneys so deposited shall, until expended,
3 remain a part of the unemployment trust fund and, if any will
4 not be expended, shall be returned promptly to the account of
5 this State in the unemployment trust fund.

6 C. The Governor is authorized to apply to the United
7 States Secretary of Labor for an advance or advances to this
8 State's account in the unemployment trust fund pursuant to the
9 conditions set forth in Title XII of the Federal Social
10 Security Act, as amended. The State's account in the
11 unemployment trust fund is authorized to receive
12 appropriations of State funds from other State accounts to
13 repay any such advance or advances. The amount of any such
14 advance may be repaid from this State's account in the
15 unemployment trust fund.

16 D. The Director shall annually on or before the first day
17 of March report in writing to the Employment Security Advisory
18 Board concerning the deposits into and expenditures from this
19 State's account in the Unemployment Trust Fund.

20 E. The changes made by this amendatory Act of the 102nd
21 General Assembly to subsection A and subsection C clarify
22 authority already provided by law.

23 (Source: P.A. 97-1, eff. 3-31-11; 97-621, eff. 11-18-11;
24 97-791, eff. 1-1-13.)

25 Section 99. Effective date. This Act takes effect upon

1 becoming law.".