



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB5813

Introduced 11/16/2022, by Rep. Maurice A. West, II

SYNOPSIS AS INTRODUCED:

820 ILCS 405/1502.4
820 ILCS 405/1503.2 new

Amends the Unemployment Insurance Act. Extends payment contribution relief for specified employers from December 31, 2020 to June 30, 2021 with respect to any benefits paid for a week of unemployment that was directly or indirectly attributable to COVID-19. Provides for the calculation of benefit ratios for calendar years 2023 and 2024. Effective January 1, 2023.

LRB102 29044 SPS 40947 b

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 Section 1502.4 and by adding Section 1503.2 as
6 follows:

7 (820 ILCS 405/1502.4)

8 Sec. 1502.4. Benefit charges; COVID-19.

9 A. With respect to any benefits paid for a week of
10 unemployment that begins on or after March 15, 2020, and
11 before June 30, 2021 ~~December 31, 2020~~, and is directly or
12 indirectly attributable to COVID-19, notwithstanding any other
13 provisions to the contrary an employer that is subject to the
14 payment of contributions shall not be chargeable for any
15 benefit charges.

16 B. With respect to any regular benefits paid for a week of
17 unemployment that begins on or after March 15, 2020, and
18 before June 30, 2021 ~~December 31, 2020~~, and is directly or
19 indirectly attributable to COVID-19, notwithstanding any other
20 provisions to the contrary except subsection E, a nonprofit
21 organization that is subject to making payments in lieu of
22 contributions shall be chargeable for 50% of the benefits
23 paid.

1 C. With respect to any benefits paid for a week of
2 unemployment that begins on or after March 15, 2020, and
3 before June 30, 2021 ~~December 31, 2020~~, and is directly or
4 indirectly attributable to COVID-19, notwithstanding any other
5 provisions to the contrary except subsection E, the State and
6 any local government that is subject to making payments in
7 lieu of contributions shall be chargeable for 50% of the
8 benefits paid, irrespective of whether the State or local
9 government paid the individual who received the benefits wages
10 for insured work during the individual's base period.

11 D. Subsections A, B, and C shall only apply to the extent
12 that the employer can show that the individual's unemployment
13 for the week was directly or indirectly attributable to
14 COVID-19.

15 E. No employer shall be chargeable for the week of
16 benefits paid to an individual under the provisions of
17 subsection D-5 of Section 500.

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

19 (820 ILCS 405/1503.2 new)

20 Sec. 1503.2. Benefit ratio for calendar years 2023 and
21 2024.

22 A. For calendar year 2023:

23 1. For each employer who has incurred liability for
24 the payment of contributions within each of the 3 calendar
25 years immediately preceding calendar year 2023, the

1 benefit ratio shall be a percentage equal to the total of
2 his or her benefit charges for the 12 consecutive calendar
3 month period ending on June 30, 2022, multiplied by the
4 benefit conversion factor, divided by his total wages for
5 insured work subject to the payment of contributions under
6 Sections 234, 235, and 245 of this Act for the same 12
7 month period, provided, however, that such wages shall not
8 include either those wages estimated by the Director prior
9 to the issuance of a Determination and Assessment or those
10 wages estimated as a result of an audit because of an
11 employer's failure to report wages.

12 2. For each employer who has incurred liability for
13 the payment of contributions within each of the 4 calendar
14 years immediately preceding calendar year 2023, the
15 benefit ratio shall be a percentage equal to the total of
16 his or her benefit charges for the 24 consecutive calendar
17 month period ending on June 30, 2022, multiplied by the
18 benefit conversion factor, divided by 200% of his or her
19 total wages for insured work subject to the payment of
20 contributions under Sections 234, 235, and 245 of this Act
21 for the 12 consecutive calendar month period ending on
22 June 30, 2022, provided, however, that such wages shall
23 not include either those wages estimated by the Director
24 prior to the issuance of a Determination and Assessment or
25 those wages estimated as a result of an audit because of an
26 employer's failure to report wages.

1 3. For each employer who has incurred liability for
2 the payment of contributions within each of the 5 calendar
3 years immediately preceding calendar year 2023, the
4 benefit ratio shall be a percentage equal to the total of
5 his or her benefit charges for the 36 consecutive calendar
6 month period ending on June 30, 2022, multiplied by the
7 benefit conversion factor, divided by the sum of 200% of
8 his or her total wages for insured work subject to the
9 payment of contributions under Sections 234, 235, and 245
10 of this Act for the 12 consecutive calendar month period
11 ending on June 30, 2022 and his or her total wages for
12 insured work subject to the payment of contributions under
13 Sections 234, 235, and 245 of this Act for the 12
14 consecutive calendar month period ending on June 30, 2020,
15 provided, however, that such wages shall not include
16 either those wages estimated by the Director prior to the
17 issuance of a Determination and Assessment or those wages
18 estimated as a result of an audit because of an employer's
19 failure to report wages.

20 B. For calendar year 2024:

21 1. For each employer who has incurred liability for
22 the payment of contributions within each of the 3 calendar
23 years immediately preceding calendar year 2024, the
24 benefit ratio shall be a percentage equal to the total of
25 his or her benefit charges for the 12 consecutive calendar
26 month period ending on June 30, 2023, multiplied by the

1 benefit conversion factor, divided by his total wages for
2 insured work subject to the payment of contributions under
3 Sections 234, 235, and 245 of this Act for the same 12
4 month period, provided, however, that such wages shall not
5 include either those wages estimated by the Director prior
6 to the issuance of a Determination and Assessment or those
7 wages estimated as a result of an audit because of an
8 employer's failure to report wages.

9 2. For each employer who has incurred liability for
10 the payment of contributions within each of the 4 calendar
11 years immediately preceding calendar year 2024, the
12 benefit ratio shall be a percentage equal to the total of
13 his or her benefit charges for the 24 consecutive calendar
14 month period ending on June 30, 2023, multiplied by the
15 benefit conversion factor, divided by his or her total
16 wages for insured work subject to the payment of
17 contributions under Sections 234, 235, and 245 of this Act
18 for the same 24 month period, provided, however, that such
19 wages shall not include either those wages estimated by
20 the Director prior to the issuance of a Determination and
21 Assessment or those wages estimated as a result of an
22 audit because of an employer's failure to report wages.

23 3. For each employer who has incurred liability for
24 the payment of contributions within each of the 5 calendar
25 years immediately preceding calendar year 2024, the
26 benefit ratio shall be a percentage equal to the total of

1 his or her benefit charges for the 36 consecutive calendar
2 month period ending on June 30, 2023, multiplied by the
3 benefit conversion factor, divided by the sum of his or
4 her total wages for insured work subject to the payment of
5 contributions under Sections 234, 235, and 245 of this Act
6 for the 12 consecutive calendar month period ending on
7 June 30, 2023 and 200% of his or her total wages for
8 insured work subject to the payment of contributions under
9 Sections 234, 235, and 245 of this Act for the 12
10 consecutive calendar month period ending on June 30, 2022
11 and, provided, however, that such wages shall not include
12 either those wages estimated by the Director prior to the
13 issuance of a Determination and Assessment or those wages
14 estimated as a result of an audit because of an employer's
15 failure to report wages.

16 Section 99. Effective date. This Act takes effect January
17 1, 2023.