

1 AN ACT concerning State government.

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, 401, 403, 1400.1, 1505, 1506.6, and  
6 2101.1 as follows:

7 (820 ILCS 405/235) (from Ch. 48, par. 345)

8 Sec. 235.

9 (I) If and only if funds from the State treasury are not  
10 appropriated on or before January 31, 2023 that are dedicated  
11 to pay all outstanding advances made to the State's account in  
12 the Unemployment Trust Fund pursuant to Title XII of the  
13 federal Social Security Act, then this Part (I) is inoperative  
14 retroactive to January 1, 2023.

15 The term "wages" does not include:

16 A. With respect to calendar years prior to calendar year  
17 2023, the maximum amount includable as "wages" shall be  
18 determined pursuant to this Section as in effect prior to the  
19 effective date of this amendatory Act of the 102nd General  
20 Assembly.

21 With respect to the calendar year 2023, the term "wages"  
22 shall include only the remuneration paid to an individual by  
23 an employer during that period with respect to employment

1 which does not exceed \$13,271.

2 With respect to the calendar year 2024, the term "wages"  
3 shall include only the remuneration paid to an individual by  
4 an employer during that period with respect to employment  
5 which does not exceed \$13,590.

6 With respect to the calendar year 2025, the term "wages"  
7 shall include only the remuneration paid to an individual by  
8 an employer during that period with respect to employment  
9 which does not exceed \$13,916.

10 With respect to the calendar year 2026, the term "wages"  
11 shall include only the remuneration paid to an individual by  
12 an employer during that period with respect to employment  
13 which does not exceed \$14,250.

14 With respect to the calendar year 2027, and each calendar  
15 year thereafter, the term "wages" shall include only the  
16 remuneration paid to an individual by an employer during that  
17 period with respect to employment which does not exceed  
18 \$14,592.

19 The remuneration paid to an individual by an employer with  
20 respect to employment in another State or States, upon which  
21 contributions were required of such employer under an  
22 unemployment compensation law of such other State or States,  
23 shall be included as a part of the remuneration herein  
24 referred to. For the purposes of this subsection, any  
25 employing unit which succeeds to the organization, trade, or  
26 business, or to substantially all of the assets of another

1 employing unit, or to the organization, trade, or business, or  
2 to substantially all of the assets of a distinct severable  
3 portion of another employing unit, shall be treated as a  
4 single unit with its predecessor for the calendar year in  
5 which such succession occurs; any employing unit which is  
6 owned or controlled by the same interests which own or control  
7 another employing unit shall be treated as a single unit with  
8 the unit so owned or controlled by such interests for any  
9 calendar year throughout which such ownership or control  
10 exists; and, with respect to any trade or business transfer  
11 subject to subsection A of Section 1507.1, a transferee, as  
12 defined in subsection G of Section 1507.1, shall be treated as  
13 a single unit with the transferor, as defined in subsection G  
14 of Section 1507.1, for the calendar year in which the transfer  
15 occurs. This subsection applies only to Sections 1400, 1405A,  
16 and 1500.

17 A-1. (Blank).

18 B. The amount of any payment (including any amount paid by  
19 an employer for insurance or annuities, or into a fund, to  
20 provide for any such payment), made to, or on behalf of, an  
21 individual or any of his dependents under a plan or system  
22 established by an employer which makes provision generally for  
23 individuals performing services for him (or for such  
24 individuals generally and their dependents) or for a class or  
25 classes of such individuals (or for a class or classes of such  
26 individuals and their dependents), on account of (1) sickness

1 or accident disability (except those sickness or accident  
2 disability payments which would be includable as "wages" in  
3 Section 3306(b) (2) (A) of the Federal Internal Revenue Code of  
4 1954, in effect on January 1, 1985, such includable payments  
5 to be attributable in such manner as provided by Section  
6 3306(b) of the Federal Internal Revenue Code of 1954, in  
7 effect on January 1, 1985), or (2) medical or hospitalization  
8 expenses in connection with sickness or accident disability,  
9 or (3) death.

10 C. Any payment made to, or on behalf of, an employee or his  
11 beneficiary which would be excluded from "wages" by  
12 subparagraph (A), (B), (C), (D), (E), (F) or (G), of Section  
13 3306(b) (5) of the Federal Internal Revenue Code of 1954, in  
14 effect on January 1, 1985.

15 D. The amount of any payment on account of sickness or  
16 accident disability, or medical or hospitalization expenses in  
17 connection with sickness or accident disability, made by an  
18 employer to, or on behalf of, an individual performing  
19 services for him after the expiration of six calendar months  
20 following the last calendar month in which the individual  
21 performed services for such employer.

22 E. Remuneration paid in any medium other than cash by an  
23 employing unit to an individual for service in agricultural  
24 labor as defined in Section 214.

25 F. The amount of any supplemental payment made by an  
26 employer to an individual performing services for him, other

1 than remuneration for services performed, under a shared work  
2 plan approved by the Director pursuant to Section 407.1.

3 (II) This Part (II) becomes operative if and only if funds  
4 from the State treasury are not appropriated on or before  
5 January 31, 2023 that are dedicated to pay all outstanding  
6 advances made to the State's account in the Unemployment Trust  
7 Fund pursuant to Title XII of the federal Social Security Act.  
8 If this Part (II) becomes operative, it is operative  
9 retroactive to January 1, 2023.

10 The term "wages" does not include:

11 A. With respect to calendar years prior to calendar year  
12 2004, the maximum amount includable as "wages" shall be  
13 determined pursuant to this Section as in effect on January 1,  
14 2006.

15 With respect to the calendar year 2004, the term "wages"  
16 shall include only the remuneration paid to an individual by  
17 an employer during that period with respect to employment  
18 which does not exceed \$9,800. With respect to the calendar  
19 years 2005 through 2009, the term "wages" shall include only  
20 the remuneration paid to an individual by an employer during  
21 that period with respect to employment which does not exceed  
22 the following amounts: \$10,500 with respect to the calendar  
23 year 2005; \$11,000 with respect to the calendar year 2006;  
24 \$11,500 with respect to the calendar year 2007; \$12,000 with  
25 respect to the calendar year 2008; and \$12,300 with respect to  
26 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 (Source: P.A. 97-1, eff. 3-31-11; 97-621, eff. 11-18-11.)

25 (820 ILCS 405/401) (from Ch. 48, par. 401)

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

2           (I) If and only if funds from the State treasury are not  
3 appropriated on or before January 31, 2023 that are dedicated  
4 to pay all outstanding advances made to the State's account in  
5 the Unemployment Trust Fund pursuant to Title XII of the  
6 federal Social Security Act, then this Part (I) is inoperative  
7 retroactive to January 1, 2023.

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

13           B. 1. With respect to any benefit year beginning on or  
14 after January 4, 2004 and before January 6, 2008, an  
15 individual's weekly benefit amount shall be 48% of his or her  
16 prior average weekly wage, rounded (if not already a multiple  
17 of one dollar) to the next higher dollar; provided, however,  
18 that the weekly benefit amount cannot exceed the maximum  
19 weekly benefit amount and cannot be less than \$51. Except as  
20 otherwise provided in this Section, with respect to any  
21 benefit year beginning on or after January 6, 2008, an  
22 individual's weekly benefit amount shall be 47% of his or her  
23 prior average weekly wage, rounded (if not already a multiple  
24 of one dollar) to the next higher dollar; provided, however,  
25 that the weekly benefit amount cannot exceed the maximum  
26 weekly benefit amount and cannot be less than \$51. With

1 respect to any benefit year beginning on or after January 1,  
2 2025 ~~2023~~ and before January 1, 2026 ~~2024~~, an individual's  
3 weekly benefit amount shall be 40.6% ~~42.4%~~ of his or her prior  
4 average weekly wage, rounded (if not already a multiple of one  
5 dollar) to the next higher dollar; provided, however, that the  
6 weekly benefit amount cannot exceed the maximum weekly benefit  
7 amount and cannot be less than \$51.

8 2. For the purposes of this subsection:

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

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

20 "Determination period" means, with respect to each June 1  
21 determination date, the 12 consecutive calendar months ending  
22 on the immediately preceding December 31 and, with respect to  
23 each December 1 determination date, the 12 consecutive  
24 calendar months ending on the immediately preceding June 30.

25 "Benefit period" means the 12 consecutive calendar month  
26 period beginning on the first day of the first calendar month

1 immediately following a determination date, except that, with  
2 respect to any calendar year in which there is a June 1  
3 determination date, "benefit period" shall mean the 6  
4 consecutive calendar month period beginning on the first day  
5 of the first calendar month immediately following the  
6 preceding December 1 determination date and the 6 consecutive  
7 calendar month period beginning on the first day of the first  
8 calendar month immediately following the June 1 determination  
9 date.

10 "Gross wages" means all the wages paid to individuals  
11 during the determination period immediately preceding a  
12 determination date for insured work, and reported to the  
13 Director by employers prior to the first day of the third  
14 calendar month preceding that date.

15 "Covered employment" for any calendar month means the  
16 total number of individuals, as determined by the Director,  
17 engaged in insured work at mid-month.

18 "Average monthly covered employment" means one-twelfth of  
19 the sum of the covered employment for the 12 months of a  
20 determination period.

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

25 "Statewide average weekly wage" means the quotient,  
26 obtained by dividing the statewide average annual wage by 52,

1 rounded (if not already a multiple of one cent) to the nearest  
2 cent. Notwithstanding any provision of this Section to the  
3 contrary, the statewide average weekly wage for any benefit  
4 period prior to calendar year 2012 shall be as determined by  
5 the provisions of this Act as amended and in effect on November  
6 18, 2011. Notwithstanding any provisions of this Section to  
7 the contrary, the statewide average weekly wage for the  
8 benefit period of calendar year 2012 shall be \$856.55 and for  
9 each calendar year thereafter, the statewide average weekly  
10 wage shall be the statewide average weekly wage, as determined  
11 in accordance with this sentence, for the immediately  
12 preceding benefit period plus (or minus) an amount equal to  
13 the percentage change in the statewide average weekly wage, as  
14 computed in accordance with the first sentence of this  
15 paragraph, between the 2 immediately preceding benefit  
16 periods, multiplied by the statewide average weekly wage, as  
17 determined in accordance with this sentence, for the  
18 immediately preceding benefit period. However, for purposes of  
19 the Workers' Compensation Act, the statewide average weekly  
20 wage will be computed using June 1 and December 1  
21 determination dates of each calendar year and such  
22 determination shall not be subject to the limitation of the  
23 statewide average weekly wage as computed in accordance with  
24 the preceding sentence of this paragraph.

25 With respect to any week beginning in a benefit year  
26 beginning prior to January 4, 2004, "maximum weekly benefit

1 amount" with respect to each week beginning within a benefit  
2 period shall be as defined in the provisions of this Act as  
3 amended and in effect on November 18, 2011.

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

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

16 With respect to any benefit year beginning on or after  
17 January 1, 2025 ~~2023~~ and before January 1, 2026 ~~2024~~, "maximum  
18 weekly benefit amount" with respect to each week beginning  
19 within a benefit period means 40.6% ~~42.4%~~ of the statewide  
20 average weekly wage, rounded (if not already a multiple of one  
21 dollar) to the next higher dollar.

22 C. With respect to any week beginning in a benefit year  
23 beginning prior to January 4, 2004, an individual's  
24 eligibility for a dependent allowance with respect to a  
25 nonworking spouse or one or more dependent children shall be  
26 as defined by the provisions of this Act as amended and in

1 effect on November 18, 2011.

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

20 With respect to any benefit year beginning on or after  
21 January 6, 2008 and before January 1, 2010, an individual to  
22 whom benefits are payable with respect to any week shall, in  
23 addition to those benefits, be paid, with respect to such  
24 week, as follows: in the case of an individual with a  
25 nonworking spouse, 9% 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 56% of the  
3 statewide average weekly wage, rounded (if not already a  
4 multiple of one dollar) to the next higher dollar; and in the  
5 case of an individual with a dependent child or dependent  
6 children, 18.2% of his or her prior average weekly wage,  
7 rounded (if not already a multiple of one dollar) to the next  
8 higher dollar, provided that the total amount payable to the  
9 individual with respect to a week shall not exceed 65.2% of the  
10 statewide average weekly wage, rounded (if not already a  
11 multiple of one dollar) to the next higher dollar.

12 The additional amount paid pursuant to this subsection in  
13 the case of an individual with a dependent child or dependent  
14 children shall be referred to as the "dependent child  
15 allowance", and the percentage rate by which an individual's  
16 prior average weekly wage is multiplied pursuant to this  
17 subsection to calculate the dependent child allowance shall be  
18 referred to as the "dependent child allowance rate".

19 Except as otherwise provided in this Section, with respect  
20 to any benefit year beginning on or after January 1, 2010, an  
21 individual to whom benefits are payable with respect to any  
22 week shall, in addition to those benefits, be paid, with  
23 respect to such week, as follows: in the case of an individual  
24 with a nonworking spouse, the greater of (i) 9% of his or her  
25 prior average weekly wage, rounded (if not already a multiple  
26 of one dollar) to the next higher dollar, or (ii) \$15, provided



1 that the total amount payable to the individual with respect  
2 to a week shall not exceed 56% of the statewide average weekly  
3 wage, rounded (if not already a multiple of one dollar) to the  
4 next higher dollar; and in the case of an individual with a  
5 dependent child or dependent children, the greater of (i) the  
6 product of the dependent child allowance rate multiplied by  
7 his or her prior average weekly wage, rounded (if not already a  
8 multiple of one dollar) to the next higher dollar, or (ii) the  
9 lesser of \$50 or 50% of his or her weekly benefit amount,  
10 rounded (if not already a multiple of one dollar) to the next  
11 higher dollar, provided that the total amount payable to the  
12 individual with respect to a week shall not exceed the product  
13 of the statewide average weekly wage multiplied by the sum of  
14 47% plus the dependent child allowance rate, rounded (if not  
15 already a multiple of one dollar) to the next higher dollar.

16 With respect to any benefit year beginning on or after  
17 January 1, 2025 ~~2023~~ and before January 1, 2026 ~~2024~~, an  
18 individual to whom benefits are payable with respect to any  
19 week shall, in addition to those benefits, be paid, with  
20 respect to such week, as follows: in the case of an individual  
21 with a nonworking spouse, the greater of (i) 9% of his or her  
22 prior average weekly wage, rounded (if not already a multiple  
23 of one dollar) to the next higher dollar, or (ii) \$15, provided  
24 that the total amount payable to the individual with respect  
25 to a week shall not exceed 49.6% ~~51.4%~~ of the statewide average  
26 weekly wage, rounded (if not already a multiple of one dollar)

1 to the next higher dollar; and in the case of an individual  
2 with a dependent child or dependent children, the greater of  
3 (i) the product of the dependent child allowance rate  
4 multiplied by his or her prior average weekly wage, rounded  
5 (if not already a multiple of one dollar) to the next higher  
6 dollar, or (ii) the lesser of \$50 or 50% of his or her weekly  
7 benefit amount, rounded (if not already a multiple of one  
8 dollar) to the next higher dollar, provided that the total  
9 amount payable to the individual with respect to a week shall  
10 not exceed the product of the statewide average weekly wage  
11 multiplied by the sum of 40.6% ~~42.4%~~ plus the dependent child  
12 allowance rate, rounded (if not already a multiple of one  
13 dollar) to the next higher dollar.

14 With respect to each benefit year beginning after calendar  
15 year 2012, the dependent child allowance rate shall be the sum  
16 of the allowance adjustment applicable pursuant to Section  
17 1400.1 to the calendar year in which the benefit year begins,  
18 plus the dependent child allowance rate with respect to each  
19 benefit year beginning in the immediately preceding calendar  
20 year, except as otherwise provided in this subsection. The  
21 dependent child allowance rate with respect to each benefit  
22 year beginning in calendar year 2010 shall be 17.9%. The  
23 dependent child allowance rate with respect to each benefit  
24 year beginning in calendar year 2011 shall be 17.4%. The  
25 dependent child allowance rate with respect to each benefit  
26 year beginning in calendar year 2012 shall be 17.0% and, with

1 respect to each benefit year beginning after calendar year  
2 2012, shall not be less than 17.0% or greater than 17.9%.

3 For the purposes of this subsection:

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

5 "Child" means a natural child, stepchild, or adopted child  
6 of an individual claiming benefits under this Act or a child  
7 who is in the custody of any such individual by court order,  
8 for whom the individual is supplying and, for at least 90  
9 consecutive days (or for the duration of the parental  
10 relationship if it has existed for less than 90 days)  
11 immediately preceding any week with respect to which the  
12 individual has filed a claim, has supplied more than one-half  
13 the cost of support, or has supplied at least 1/4 of the cost  
14 of support if the individual and the other parent, together,  
15 are supplying and, during the aforesaid period, have supplied  
16 more than one-half the cost of support, and are, and were  
17 during the aforesaid period, members of the same household;  
18 and who, on the first day of such week (a) is under 18 years of  
19 age, or (b) is, and has been during the immediately preceding  
20 90 days, unable to work because of illness or other  
21 disability: provided, that no person who has been determined  
22 to be a child of an individual who has been allowed benefits  
23 with respect to a week in the individual's benefit year shall  
24 be deemed to be a child of the other parent, and no other  
25 person shall be determined to be a child of such other parent,  
26 during the remainder of that benefit year.

1 "Nonworking spouse" means the lawful husband or wife of an  
2 individual claiming benefits under this Act, for whom more  
3 than one-half the cost of support has been supplied by the  
4 individual for at least 90 consecutive days (or for the  
5 duration of the marital relationship if it has existed for  
6 less than 90 days) immediately preceding any week with respect  
7 to which the individual has filed a claim, but only if the  
8 nonworking spouse is currently ineligible to receive benefits  
9 under this Act by reason of the provisions of Section 500E.

10 An individual who was obligated by law to provide for the  
11 support of a child or of a nonworking spouse for the aforesaid  
12 period of 90 consecutive days, but was prevented by illness or  
13 injury from doing so, shall be deemed to have provided more  
14 than one-half the cost of supporting the child or nonworking  
15 spouse for that period.

16 (II) This Part (II) becomes operative if and only if funds  
17 from the State treasury are not appropriated on or before  
18 January 31, 2023 that are dedicated to pay all outstanding  
19 advances made to the State's account in the Unemployment Trust  
20 Fund pursuant to Title XII of the federal Social Security Act.  
21 If this Part (II) becomes operative, it is operative  
22 retroactive to January 1, 2023.

23 A. With respect to any week beginning in a benefit year  
24 beginning prior to January 4, 2004, an individual's weekly  
25 benefit amount shall be an amount equal to the weekly benefit  
26 amount as defined in the provisions of this Act as amended and

1 in effect on November 18, 2011.

2 B. 1. With respect to any benefit year beginning on or  
3 after January 4, 2004 and before January 6, 2008, an  
4 individual's weekly benefit amount shall be 48% of his or her  
5 prior average weekly wage, rounded (if not already a multiple  
6 of one dollar) to the next higher dollar; provided, however,  
7 that the weekly benefit amount cannot exceed the maximum  
8 weekly benefit amount and cannot be less than \$51. Except as  
9 otherwise provided in this Section, with respect to any  
10 benefit year beginning on or after January 6, 2008, an  
11 individual's weekly benefit amount shall be 47% of his or her  
12 prior average weekly wage, rounded (if not already a multiple  
13 of one dollar) to the next higher dollar; provided, however,  
14 that the weekly benefit amount cannot exceed the maximum  
15 weekly benefit amount and cannot be less than \$51. With  
16 respect to any benefit year beginning on or after January 1,  
17 2024 and before January 1, 2025, an individual's weekly  
18 benefit amount shall be 40.6% of his or her prior average  
19 weekly wage, rounded (if not already a multiple of one dollar)  
20 to the next higher dollar; provided, however, that the weekly  
21 benefit amount cannot exceed the maximum weekly benefit amount  
22 and cannot be less than \$51.

23 2. For the purposes of this subsection:

24 An individual's "prior average weekly wage" means the  
25 total wages for insured work paid to that individual during  
26 the 2 calendar quarters of his base period in which such total

1 wages were highest, divided by 26. If the quotient is not  
2 already a multiple of one dollar, it shall be rounded to the  
3 nearest dollar; however if the quotient is equally near 2  
4 multiples of one dollar, it shall be rounded to the higher  
5 multiple of one dollar.

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

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

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

25 "Gross wages" means all the wages paid to individuals  
26 during the determination period immediately preceding a

1 determination date for insured work, and reported to the  
2 Director by employers prior to the first day of the third  
3 calendar month preceding that date.

4 "Covered employment" for any calendar month means the  
5 total number of individuals, as determined by the Director,  
6 engaged in insured work at mid-month.

7 "Average monthly covered employment" means one-twelfth of  
8 the sum of the covered employment for the 12 months of a  
9 determination period.

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

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

1 preceding benefit period plus (or minus) an amount equal to  
2 the percentage change in the statewide average weekly wage, as  
3 computed in accordance with the first sentence of this  
4 paragraph, between the 2 immediately preceding benefit  
5 periods, multiplied by the statewide average weekly wage, as  
6 determined in accordance with this sentence, for the  
7 immediately preceding benefit period. However, for purposes of  
8 the Workers' Compensation Act, the statewide average weekly  
9 wage will be computed using June 1 and December 1  
10 determination dates of each calendar year and such  
11 determination shall not be subject to the limitation of the  
12 statewide average weekly wage as computed in accordance with  
13 the preceding sentence of this paragraph.

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

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

25 Except as otherwise provided in this Section, with respect  
26 to any benefit year beginning on or after January 6, 2008,



1 "maximum weekly benefit amount" with respect to each week  
2 beginning within a benefit period means 47% of the statewide  
3 average weekly wage, rounded (if not already a multiple of one  
4 dollar) to the next higher dollar.

5 With respect to any benefit year beginning on or after  
6 January 1, 2024 and before January 1, 2025, "maximum weekly  
7 benefit amount" with respect to each week beginning within a  
8 benefit period means 40.6% of the statewide average weekly  
9 wage, rounded (if not already a multiple of one dollar) to the  
10 next higher dollar.

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

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

1 multiple of one dollar) to the next higher dollar; and in the  
2 case of an individual with a dependent child or dependent  
3 children, 17.2% of his or her prior average weekly wage,  
4 rounded (if not already a multiple of one dollar) to the next  
5 higher dollar, provided that the total amount payable to the  
6 individual with respect to a week shall not exceed 65.2% of the  
7 statewide average weekly wage, rounded (if not already a  
8 multiple of one dollar) to the next higher dollar.

9 With respect to any benefit year beginning on or after  
10 January 6, 2008 and before January 1, 2010, an individual to  
11 whom benefits are payable with respect to any week shall, in  
12 addition to those benefits, be paid, with respect to such  
13 week, as follows: in the case of an individual with a  
14 nonworking spouse, 9% of his or her prior average weekly wage,  
15 rounded (if not already a multiple of one dollar) to the next  
16 higher dollar, provided, that the total amount payable to the  
17 individual with respect to a week shall not exceed 56% of the  
18 statewide average weekly wage, rounded (if not already a  
19 multiple of one dollar) to the next higher dollar; and in the  
20 case of an individual with a dependent child or dependent  
21 children, 18.2% of his or her prior average weekly wage,  
22 rounded (if not already a multiple of one dollar) to the next  
23 higher dollar, provided that the total amount payable to the  
24 individual with respect to a week shall not exceed 65.2% of the  
25 statewide average weekly wage, rounded (if not already a  
26 multiple of one dollar) to the next higher dollar.

1       The additional amount paid pursuant to this subsection in  
2 the case of an individual with a dependent child or dependent  
3 children shall be referred to as the "dependent child  
4 allowance", and the percentage rate by which an individual's  
5 prior average weekly wage is multiplied pursuant to this  
6 subsection to calculate the dependent child allowance shall be  
7 referred to as the "dependent child allowance rate".

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

1 individual with respect to a week shall not exceed the product  
2 of the statewide average weekly wage multiplied by the sum of  
3 47% plus the dependent child allowance rate, rounded (if not  
4 already a multiple of one dollar) to the next higher dollar.

5 With respect to any benefit year beginning on or after  
6 January 1, 2024 and before January 1, 2025, 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, the greater of (i) 9% of his or her prior  
11 average weekly wage, rounded (if not already a multiple of one  
12 dollar) to the next higher dollar, or (ii) \$15, provided that  
13 the total amount payable to the individual with respect to a  
14 week shall not exceed 49.6% of the statewide average weekly  
15 wage, rounded (if not already a multiple of one dollar) to the  
16 next higher dollar; and in the case of an individual with a  
17 dependent child or dependent children, the greater of (i) the  
18 product of the dependent child allowance rate multiplied by  
19 his or her prior average weekly wage, rounded (if not already a  
20 multiple of one dollar) to the next higher dollar, or (ii) the  
21 lesser of \$50 or 50% of his or her weekly benefit amount,  
22 rounded (if not already a multiple of one dollar) to the next  
23 higher dollar, provided that the total amount payable to the  
24 individual with respect to a week shall not exceed the product  
25 of the statewide average weekly wage multiplied by the sum of  
26 40.6% plus the dependent child allowance rate, rounded (if not

1 already a multiple of one dollar) to the next higher dollar.

2 With respect to each benefit year beginning after calendar  
3 year 2012, the dependent child allowance rate shall be the sum  
4 of the allowance adjustment applicable pursuant to Section  
5 1400.1 to the calendar year in which the benefit year begins,  
6 plus the dependent child allowance rate with respect to each  
7 benefit year beginning in the immediately preceding calendar  
8 year, except as otherwise provided in this subsection. The  
9 dependent child allowance rate with respect to each benefit  
10 year beginning in calendar year 2010 shall be 17.9%. The  
11 dependent child allowance rate with respect to each benefit  
12 year beginning in calendar year 2011 shall be 17.4%. The  
13 dependent child allowance rate with respect to each benefit  
14 year beginning in calendar year 2012 shall be 17.0% and, with  
15 respect to each benefit year beginning after calendar year  
16 2012, shall not be less than 17.0% or greater than 17.9%.

17 For the purposes of this subsection:

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

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

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

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

24 An individual who was obligated by law to provide for the  
25 support of a child or of a nonworking spouse for the aforesaid  
26 period of 90 consecutive days, but was prevented by illness or

1 injury from doing so, shall be deemed to have provided more  
2 than one-half the cost of supporting the child or nonworking  
3 spouse for that period.

4 (Source: P.A. 101-423, eff. 1-1-20; 101-633, eff. 6-5-20;  
5 102-671, eff. 11-30-21; 102-700, eff. 4-19-22.)

6 (820 ILCS 405/403) (from Ch. 48, par. 403)

7 Sec. 403. Maximum total amount of benefits.

8 (I) If and only if funds from the State treasury are not  
9 appropriated on or before January 31, 2023 that are dedicated  
10 to pay all outstanding advances made to the State's account in  
11 the Unemployment Trust Fund pursuant to Title XII of the  
12 federal Social Security Act, then this Part (I) is inoperative  
13 retroactive to January 1, 2023.

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

19 B. With respect to any benefit year beginning on or after  
20 September 30, 1979, except as otherwise provided in this  
21 Section, any otherwise eligible individual shall be entitled,  
22 during such benefit year, to a maximum total amount of  
23 benefits equal to 26 times his or her weekly benefit amount  
24 plus dependents' allowances, or to the total wages for insured  
25 work paid to such individual during the individual's base

1 period, whichever amount is smaller. With respect to any  
2 benefit year beginning in calendar year 2012, any otherwise  
3 eligible individual shall be entitled, during such benefit  
4 year, to a maximum total amount of benefits equal to 25 times  
5 his or her weekly benefit amount plus dependents' allowances,  
6 or to the total wages for insured work paid to such individual  
7 during the individual's base period, whichever amount is  
8 smaller. With respect to any benefit year beginning on or  
9 after January 1, 2025 ~~2023~~ and before January 1, 2026 ~~2024~~, any  
10 otherwise eligible individual shall be entitled, during such  
11 benefit year, to a maximum total amount of benefits equal to 23  
12 ~~24~~ times his or her weekly benefit amount plus dependents'  
13 allowances, or to the total wages for insured work paid to such  
14 individual during the individual's base period, whichever  
15 amount is smaller.

16 (II) This Part (II) becomes operative if and only if funds  
17 from the State treasury are not appropriated on or before  
18 January 31, 2023 that are dedicated to pay all outstanding  
19 advances made to the State's account in the Unemployment Trust  
20 Fund pursuant to Title XII of the federal Social Security Act.  
21 If this Part (II) becomes operative, it is operative  
22 retroactive to January 1, 2023.

23 A. With respect to any benefit year beginning prior to  
24 September 30, 1979, any otherwise eligible individual shall be  
25 entitled, during such benefit year, to a maximum total amount  
26 of benefits as shall be determined in the manner set forth in



1 this Act as amended and in effect on November 9, 1977.

2 B. With respect to any benefit year beginning on or after  
3 September 30, 1979, except as otherwise provided in this  
4 Section, any otherwise eligible individual shall be entitled,  
5 during such benefit year, to a maximum total amount of  
6 benefits equal to 26 times his or her weekly benefit amount  
7 plus dependents' allowances, or to the total wages for insured  
8 work paid to such individual during the individual's base  
9 period, whichever amount is smaller. With respect to any  
10 benefit year beginning in calendar year 2012, any otherwise  
11 eligible individual shall be entitled, during such benefit  
12 year, to a maximum total amount of benefits equal to 25 times  
13 his or her weekly benefit amount plus dependents' allowances,  
14 or to the total wages for insured work paid to such individual  
15 during the individual's base period, whichever amount is  
16 smaller. With respect to any benefit year beginning on or  
17 after January 1, 2024 and before January 1, 2025, any  
18 otherwise eligible individual shall be entitled, during such  
19 benefit year, to a maximum total amount of benefits equal to 23  
20 times his or her weekly benefit amount plus dependents'  
21 allowances, or to the total wages for insured work paid to such  
22 individual during the individual's base period, whichever  
23 amount is smaller.

24 (Source: P.A. 101-423, eff. 1-1-20; 102-671, eff. 11-30-21;  
25 102-700, eff. 4-19-22.)

1 (820 ILCS 405/1400.1)

2 Sec. 1400.1. Solvency Adjustments. (I) If and only if  
3 funds from the State treasury are not appropriated on or  
4 before January 31, 2023 that are dedicated to pay all  
5 outstanding advances made to the State's account in the  
6 Unemployment Trust Fund pursuant to Title XII of the federal  
7 Social Security Act, then this Part (I) is inoperative  
8 retroactive to January 1, 2023.

9 As used in this Section, "prior year's trust fund balance"  
10 means the net amount standing to the credit of this State's  
11 account in the unemployment trust fund (less all outstanding  
12 advances to that account, including but not limited to  
13 advances pursuant to Title XII of the federal Social Security  
14 Act) as of June 30 of the immediately preceding calendar year.

15 The wage base adjustment, rate adjustment, and allowance  
16 adjustment applicable to any calendar year prior to 2023 shall  
17 be as determined pursuant to this Section as in effect prior to  
18 the effective date of this amendatory Act of the 102nd General  
19 Assembly.

20 The ~~wage base adjustment,~~ rate adjustment, and allowance  
21 adjustment applicable to ~~any calendar year after~~ calendar year  
22 2023 and each calendar year thereafter ~~2009~~ shall be as  
23 follows:

24 If the prior year's trust fund balance is less than  
25 \$525,000,000 ~~\$300,000,000~~, the ~~wage base adjustment shall~~  
26 ~~be \$220,~~ the rate adjustment shall be 0.05%, and the

1 allowance adjustment shall be -0.3% absolute.

2 If the prior year's trust fund balance is equal to or  
3 greater than \$525,000,000 ~~\$300,000,000~~ but less than  
4 \$1,225,000,000 ~~\$700,000,000~~, ~~the wage base adjustment~~  
5 ~~shall be \$150~~, the rate adjustment shall be 0.025%, and  
6 the allowance adjustment shall be -0.2% absolute.

7 If the prior year's trust fund balance is equal to or  
8 greater than \$1,225,000,000 ~~\$700,000,000~~ but less than  
9 \$1,750,000,000 ~~\$1,000,000,000~~, ~~the wage base adjustment~~  
10 ~~shall be \$75~~, the rate adjustment shall be 0, and the  
11 allowance adjustment shall be -0.1% absolute.

12 If the prior year's trust fund balance is equal to or  
13 greater than \$1,750,000,000 ~~\$1,000,000,000~~ but less than  
14 \$2,275,000,000 ~~\$1,300,000,000~~, ~~the wage base adjustment~~  
15 ~~shall be \$75~~, the rate adjustment shall be 0, and the  
16 allowance adjustment shall be 0.1% absolute.

17 If the prior year's trust fund balance is equal to or  
18 greater than \$2,275,000,000 ~~\$1,300,000,000~~ but less than  
19 \$2,975,000,000 ~~\$1,700,000,000~~, ~~the wage base adjustment~~  
20 ~~shall be \$150~~, the rate adjustment shall be -0.025%, and  
21 the allowance adjustment shall be 0.2% absolute.

22 If the prior year's trust fund balance is equal to or  
23 greater than \$2,975,000,000 ~~\$1,700,000,000~~, ~~the wage base~~  
24 ~~adjustment shall be \$220~~, the rate adjustment shall be  
25 -0.05%, and the allowance adjustment shall be 0.3%  
26 absolute.

1       (II) This Part (II) becomes operative if and only if funds  
2       from the State treasury are not appropriated on or before  
3       January 31, 2023 that are dedicated to pay all outstanding  
4       advances made to the State's account in the Unemployment Trust  
5       Fund pursuant to Title XII of the federal Social Security Act.  
6       If this Part (II) becomes operative, it is operative  
7       retroactive to January 1, 2023.

8       As used in this Section, "prior year's trust fund balance"  
9       means the net amount standing to the credit of this State's  
10       account in the unemployment trust fund (less all outstanding  
11       advances to that account, including but not limited to  
12       advances pursuant to Title XII of the federal Social Security  
13       Act) as of June 30 of the immediately preceding calendar year.

14       The wage base adjustment, rate adjustment, and allowance  
15       adjustment applicable to any calendar year after calendar year  
16       2009 shall be as follows:

17               If the prior year's trust fund balance is less than  
18               \$300,000,000, the wage base adjustment shall be \$220, the  
19               rate adjustment shall be 0.05%, and the allowance  
20               adjustment shall be -0.3% absolute.

21               If the prior year's trust fund balance is equal to or  
22               greater than \$300,000,000 but less than \$700,000,000, the  
23               wage base adjustment shall be \$150, the rate adjustment  
24               shall be 0.025%, and the allowance adjustment shall be  
25               -0.2% absolute.

26               If the prior year's trust fund balance is equal to or

1 greater than \$700,000,000 but less than \$1,000,000,000,  
2 the wage base adjustment shall be \$75, the rate adjustment  
3 shall be 0, and the allowance adjustment shall be -0.1%  
4 absolute.

5 If the prior year's trust fund balance is equal to or  
6 greater than \$1,000,000,000 but less than \$1,300,000,000,  
7 the wage base adjustment shall be -\$75, the rate  
8 adjustment shall be 0, and the allowance adjustment shall  
9 be 0.1% absolute.

10 If the prior year's trust fund balance is equal to or  
11 greater than \$1,300,000,000 but less than \$1,700,000,000,  
12 the wage base adjustment shall be -\$150, the rate  
13 adjustment shall be -0.025%, and the allowance adjustment  
14 shall be 0.2% absolute.

15 If the prior year's trust fund balance is equal to or  
16 greater than \$1,700,000,000, the wage base adjustment  
17 shall be -\$220, the rate adjustment shall be -0.05%, and  
18 the allowance adjustment shall be 0.3% absolute.

19 (Source: P.A. 93-634, eff. 1-1-04.)

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

21 Sec. 1505. Adjustment of state experience factor. (I)  
22 If and only if funds from the State treasury are not  
23 appropriated on or before January 31, 2023 that are dedicated  
24 to pay all outstanding advances made to the State's account in  
25 the Unemployment Trust Fund pursuant to Title XII of the

1 federal Social Security Act, then this Part (I) is inoperative  
2 retroactive to January 1, 2023.

3 The state experience factor shall be adjusted in accordance  
4 with the following provisions:

5 A. For calendar years prior to 1988, the state experience  
6 factor shall be adjusted in accordance with the provisions of  
7 this Act as amended and in effect on November 18, 2011.

8 B. (Blank).

9 C. For calendar year 1988 and each calendar year  
10 thereafter, for which the state experience factor is being  
11 determined.

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

17 For every \$50,000,000 (or fraction thereof) by which  
18 the adjusted trust fund balance exceeds the target balance  
19 set forth in this subsection, the state experience factor  
20 for the succeeding year shall be decreased by one percent  
21 absolute.

22 The target balance in each calendar year prior to 2003  
23 is \$750,000,000. The target balance in calendar year 2003  
24 is \$920,000,000. The target balance in calendar year 2004  
25 is \$960,000,000. The target balance in calendar year 2005  
26 and each calendar year through 2022 ~~thereafter~~ is

1           \$1,000,000,000. The target balance in calendar year 2023  
2           and each calendar year thereafter is \$1,750,000,000.

3           2. For the purposes of this subsection:

4           "Net trust fund balance" is the amount standing to the  
5           credit of this State's account in the unemployment trust  
6           fund as of June 30 of the calendar year immediately  
7           preceding the year for which a state experience factor is  
8           being determined.

9           "Adjusted trust fund balance" is the net trust fund  
10          balance minus the sum of the benefit reserves for fund  
11          building for July 1, 1987 through June 30 of the year prior  
12          to the year for which the state experience factor is being  
13          determined. The adjusted trust fund balance shall not be  
14          less than zero. If the preceding calculation results in a  
15          number which is less than zero, the amount by which it is  
16          less than zero shall reduce the sum of the benefit  
17          reserves for fund building for subsequent years.

18          For the purpose of determining the state experience  
19          factor for 1989 and for each calendar year thereafter, the  
20          following "benefit reserves for fund building" shall apply  
21          for each state experience factor calculation in which that  
22          12 month period is applicable:

23               a. For the 12 month period ending on June 30, 1988,  
24               the "benefit reserve for fund building" shall be  
25               8/104th of the total benefits paid from January 1,  
26               1988 through June 30, 1988.

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

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

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

8           c. For the 12 month period ending on June 30, 1990,  
9           the "benefit reserve for fund building" shall be  
10           4/108ths of the total benefits paid from July 1, 1989  
11           through December 31, 1989.

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

16           3. Notwithstanding the preceding provisions of this  
17           subsection, for calendar years 1988 through 2003, the  
18           state experience factor shall not be increased or  
19           decreased by more than 15 percent absolute.

20           D. Notwithstanding the provisions of subsection C, the  
21           adjusted state experience factor:

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

23                   2. Shall not be less than 75 percent nor greater than  
24                   135 percent for calendar years 1989 through 2003; and  
25                   shall not be less than 75% nor greater than 150% for  
26                   calendar year 2004 and each calendar year thereafter, not



1 counting any increase pursuant to subsection D-1, D-2, or  
2 D-3;

3 3. Shall not be decreased by more than 5 percent  
4 absolute for any calendar year, beginning in calendar year  
5 1989 and through calendar year 1992, by more than 6%  
6 absolute for calendar years 1993 through 1995, by more  
7 than 10% absolute for calendar years 1999 through 2003 and  
8 by more than 12% absolute for calendar year 2004 and each  
9 calendar year thereafter, from the adjusted state  
10 experience factor of the calendar year preceding the  
11 calendar year for which the adjusted state experience  
12 factor is being determined;

13 4. Shall not be increased by more than 15% absolute  
14 for calendar year 1993, by more than 14% absolute for  
15 calendar years 1994 and 1995, by more than 10% absolute  
16 for calendar years 1999 through 2003 and by more than 16%  
17 absolute for calendar year 2004 and each calendar year  
18 thereafter, from the adjusted state experience factor for  
19 the calendar year preceding the calendar year for which  
20 the adjusted state experience factor is being determined;

21 5. Shall be 100% for calendar years 1996, 1997, and  
22 1998.

23 D-1. The adjusted state experience factor for each of  
24 calendar years 2013 through 2015 shall be increased by 5%  
25 absolute above the adjusted state experience factor as  
26 calculated without regard to this subsection. The adjusted

1 state experience factor for each of calendar years 2016  
2 through 2018 shall be increased by 6% absolute above the  
3 adjusted state experience factor as calculated without regard  
4 to this subsection. The increase in the adjusted state  
5 experience factor for calendar year 2018 pursuant to this  
6 subsection shall not be counted for purposes of applying  
7 paragraph 3 or 4 of subsection D to the calculation of the  
8 adjusted state experience factor for calendar year 2019.

9 D-2. (Blank).

10 D-3. The adjusted state experience factor for calendar  
11 year 2025 ~~2023~~ shall be increased by 20% ~~16%~~ absolute above the  
12 adjusted state experience factor as calculated without regard  
13 to this subsection. The increase in the adjusted state  
14 experience factor for calendar year 2025 ~~2023~~ pursuant to this  
15 subsection shall not be counted for purposes of applying  
16 paragraph 3 or 4 of subsection D to the calculation of the  
17 adjusted state experience factor for calendar year 2026 ~~2024~~.

18 D-4. If and only if an appropriation as set forth in  
19 subsection B of Part (I) of Section 2101.1 is made, the  
20 adjusted state experience factor for calendar years beginning  
21 in 2024 shall be increased by 3% absolute above the adjusted  
22 state experience factor as calculated without regard to this  
23 subsection or subsection D-3. The increase in the state  
24 experience factor provided for in this subsection shall not be  
25 counted for purposes of applying paragraph 3 or 4 of  
26 subsection D to the calculation of the adjusted state

1 experience factor for the following calendar year. This  
2 subsection shall cease to be operative beginning January 1 of  
3 the calendar year following the calendar year in which the  
4 total amount of the transfers of funds provided for in  
5 subsection B of Part (I) of Section 2101.1 equals the total  
6 amount of the appropriation.

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

22 (II) This Part (II) becomes operative if and only if funds  
23 from the State treasury are not appropriated on or before  
24 January 31, 2023 that are dedicated to pay all outstanding  
25 advances made to the State's account in the Unemployment Trust  
26 Fund pursuant to Title XII of the federal Social Security Act.

1 If this Part (II) becomes operative, it is operative  
2 retroactive to January 1, 2023.

3 The state experience factor shall be adjusted in accordance  
4 with the following provisions:

5 A. For calendar years prior to 1988, the state experience  
6 factor shall be adjusted in accordance with the provisions of  
7 this Act as amended and in effect on November 18, 2011.

8 B. (Blank).

9 C. For calendar year 1988 and each calendar year  
10 thereafter, for which the state experience factor is being  
11 determined.

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

17 For every \$50,000,000 (or fraction thereof) by which  
18 the adjusted trust fund balance exceeds the target balance  
19 set forth in this subsection, the state experience factor  
20 for the succeeding year shall be decreased by one percent  
21 absolute.

22 The target balance in each calendar year prior to 2003  
23 is \$750,000,000. The target balance in calendar year 2003  
24 is \$920,000,000. The target balance in calendar year 2004  
25 is \$960,000,000. The target balance in calendar year 2005  
26 and each calendar year thereafter is \$1,000,000,000.

1           2. For the purposes of this subsection:

2           "Net trust fund balance" is the amount standing to the  
3           credit of this State's account in the unemployment trust  
4           fund as of June 30 of the calendar year immediately  
5           preceding the year for which a state experience factor is  
6           being determined.

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

16          For the purpose of determining the state experience  
17          factor for 1989 and for each calendar year thereafter, the  
18          following "benefit reserves for fund building" shall apply  
19          for each state experience factor calculation in which that  
20          12 month period is applicable:

21                a. For the 12 month period ending on June 30, 1988,  
22                the "benefit reserve for fund building" shall be  
23                8/104th of the total benefits paid from January 1,  
24                1988 through June 30, 1988.

25                b. For the 12 month period ending on June 30, 1989,  
26                the "benefit reserve for fund building" shall be the

1           sum of:

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

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

6                   c. For the 12 month period ending on June 30, 1990,  
7                   the "benefit reserve for fund building" shall be  
8                   4/108ths of the total benefits paid from July 1, 1989  
9                   through December 31, 1989.

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

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

18                   D. Notwithstanding the provisions of subsection C, the  
19                   adjusted state experience factor:

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

21                   2. Shall not be less than 75 percent nor greater than  
22                   135 percent for calendar years 1989 through 2003; and  
23                   shall not be less than 75% nor greater than 150% for  
24                   calendar year 2004 and each calendar year thereafter, not  
25                   counting any increase pursuant to subsection D-1, D-2, or  
26                   D-3;

1           3. Shall not be decreased by more than 5 percent  
2           absolute for any calendar year, beginning in calendar year  
3           1989 and through calendar year 1992, by more than 6%  
4           absolute for calendar years 1993 through 1995, by more  
5           than 10% absolute for calendar years 1999 through 2003 and  
6           by more than 12% absolute for calendar year 2004 and each  
7           calendar year thereafter, from the adjusted state  
8           experience factor of the calendar year preceding the  
9           calendar year for which the adjusted state experience  
10           factor is being determined;

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

19           5. Shall be 100% for calendar years 1996, 1997, and  
20           1998.

21           D-1. The adjusted state experience factor for each of  
22           calendar years 2013 through 2015 shall be increased by 5%  
23           absolute above the adjusted state experience factor as  
24           calculated without regard to this subsection. The adjusted  
25           state experience factor for each of calendar years 2016  
26           through 2018 shall be increased by 6% absolute above the

1 adjusted state experience factor as calculated without regard  
2 to this subsection. The increase in the adjusted state  
3 experience factor for calendar year 2018 pursuant to this  
4 subsection shall not be counted for purposes of applying  
5 paragraph 3 or 4 of subsection D to the calculation of the  
6 adjusted state experience factor for calendar year 2019.

7 D-2. (Blank).

8 D-3. The adjusted state experience factor for calendar  
9 year 2024 shall be increased by 20% absolute above the  
10 adjusted state experience factor as calculated without regard  
11 to this subsection. The increase in the adjusted state  
12 experience factor for calendar year 2024 pursuant to this  
13 subsection shall not be counted for purposes of applying  
14 paragraph 3 or 4 of subsection D to the calculation of the  
15 adjusted state experience factor for calendar year 2025.

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



1 appropriated by the General Assembly in accordance with the  
2 provisions of Section 2100 B for expenses of administration,  
3 except any amounts which have been obligated on or before that  
4 date pursuant to such appropriation.

5 (Source: P.A. 101-423, eff. 1-1-20; 101-633, eff. 6-5-20;  
6 102-671, eff. 11-30-21; 102-700, eff. 4-19-22.)

7 (820 ILCS 405/1506.6)

8 Sec. 1506.6. Surcharge; specified period.

9 (I) If and only if funds from the State treasury are not  
10 appropriated on or before January 31, 2023 that are dedicated  
11 to pay all outstanding advances made to the State's account in  
12 the Unemployment Trust Fund pursuant to Title XII of the  
13 federal Social Security Act, then this Part (I) is inoperative  
14 retroactive to January 1, 2023. For each employer whose  
15 contribution rate for calendar year 2025 ~~2023~~ is determined  
16 pursuant to Section 1500 or 1506.1, in addition to the  
17 contribution rate established pursuant to Section 1506.3, an  
18 additional surcharge of 0.350% ~~0.325%~~ shall be added to the  
19 contribution rate. The surcharge established by this Section  
20 shall be due at the same time as other contributions with  
21 respect to the quarter are due, as provided in Section 1400.  
22 Payments attributable to the surcharge established pursuant to  
23 this Section shall be contributions and deposited into the  
24 clearing account.

25 (II) This Part (II) becomes operative if and only if funds

1 from the State treasury are not appropriated on or before  
2 January 31, 2023 that are dedicated to pay all outstanding  
3 advances made to the State's account in the Unemployment Trust  
4 Fund pursuant to Title XII of the federal Social Security Act.  
5 If this Part (II) becomes operative, it is operative  
6 retroactive to January 1, 2023. For each employer whose  
7 contribution rate for calendar year 2024 is determined  
8 pursuant to Section 1500 or 1506.1, in addition to the  
9 contribution rate established pursuant to Section 1506.3, an  
10 additional surcharge of 0.350% shall be added to the  
11 contribution rate. The surcharge established by this Section  
12 shall be due at the same time as other contributions with  
13 respect to the quarter are due, as provided in Section 1400.  
14 Payments attributable to the surcharge established pursuant to  
15 this Section shall be contributions and deposited into the  
16 clearing account.

17 (Source: P.A. 101-423, eff. 1-1-20; 101-633, eff. 6-5-20;  
18 102-671, eff. 11-30-21; 102-700, eff. 4-19-22.)

19 (820 ILCS 405/2101.1)

20 Sec. 2101.1. Mandatory transfers.

21 (I) If and only if funds from the State treasury are not  
22 appropriated on or before January 31, 2023 that are dedicated  
23 to pay all outstanding advances made to the State's account in  
24 the Unemployment Trust Fund pursuant to Title XII of the  
25 federal Social Security Act, then this Part (I) is inoperative

1 retroactive to January 1, 2023.

2 A. Notwithstanding any other provision in Section 2101 to  
3 the contrary, no later than June 30, 2007, an amount equal to  
4 at least \$1,400,136 but not to exceed \$7,000,136 shall be  
5 transferred from the special administrative account to this  
6 State's account in the Unemployment Trust Fund. No later than  
7 June 30, 2008, and June 30 of each of the three immediately  
8 succeeding calendar years, there shall be transferred from the  
9 special administrative account to this State's account in the  
10 Unemployment Trust Fund an amount at least equal to the lesser  
11 of \$1,400,000 or the unpaid principal. For purposes of this  
12 Section, the unpaid principal is the difference between  
13 \$7,000,136 and the sum of amounts, excluding interest,  
14 previously transferred pursuant to this Section. In addition  
15 to the amounts otherwise specified in this Section, each  
16 transfer shall include a payment of any interest accrued  
17 pursuant to this Section through the end of the immediately  
18 preceding calendar quarter for which the federal Department of  
19 the Treasury has published the yield for state accounts in the  
20 Unemployment Trust Fund. Interest pursuant to this Section  
21 shall accrue daily beginning on January 1, 2007, and be  
22 calculated on the basis of the unpaid principal as of the  
23 beginning of the day. The rate at which the interest shall  
24 accrue for each calendar day within a calendar quarter shall  
25 equal the quotient obtained by dividing the yield for that  
26 quarter for state accounts in the Unemployment Trust Fund as

1 published by the federal Department of the Treasury by the  
2 total number of calendar days within that quarter. Interest  
3 accrued but not yet due at the time the unpaid principal is  
4 paid in full shall be transferred within 30 days after the  
5 federal Department of the Treasury has published the yield for  
6 state accounts in the Unemployment Trust Fund for all quarters  
7 for which interest has accrued pursuant to this Section but  
8 not yet been paid. A transfer required pursuant to this  
9 Section in a fiscal year of this State shall occur before any  
10 transfer made with respect to that same fiscal year from the  
11 special administrative account to the Title III Social  
12 Security and Employment Fund.

13 B. If and only if an appropriation is made in calendar year  
14 2023 to this State's account in the Unemployment Trust Fund,  
15 as a loan solely for purposes of paying unemployment insurance  
16 benefits under this Act and without the accrual of interest,  
17 from a fund of the State treasury, the Director shall take all  
18 necessary action to transfer 10% of the total amount of the  
19 appropriation from this State's account in the Unemployment  
20 Trust Fund to the State's Budget Stabilization Fund prior to  
21 July 1 of each year or as soon thereafter as practical.  
22 Transfers shall begin in calendar year 2024 and continue on an  
23 annual basis until the total amount of such transfers equals  
24 the total amount of the appropriation. In any calendar year in  
25 which the balance of this State's account in the Unemployment  
26 Trust Fund, less all outstanding advances to that account,

1 pursuant to Title XII of the federal Social Security Act, is  
2 below \$1,200,000,000 as of June 1, any transfer provided for  
3 in this subsection shall not be made that calendar year.

4 (II) This Part (II) becomes operative if and only if funds  
5 from the State treasury are not appropriated on or before  
6 January 31, 2023 that are dedicated to pay all outstanding  
7 advances made to the State's account in the Unemployment Trust  
8 Fund pursuant to Title XII of the federal Social Security Act.

9 If this Part (II) becomes operative, it is operative  
10 retroactive to January 1, 2023. Notwithstanding any other

11 provision in Section 2101 to the contrary, no later than June  
12 30, 2007, an amount equal to at least \$1,400,136 but not to  
13 exceed \$7,000,136 shall be transferred from the special  
14 administrative account to this State's account in the  
15 Unemployment Trust Fund. No later than June 30, 2008, and June  
16 30 of each of the three immediately succeeding calendar years,  
17 there shall be transferred from the special administrative  
18 account to this State's account in the Unemployment Trust Fund  
19 an amount at least equal to the lesser of \$1,400,000 or the  
20 unpaid principal. For purposes of this Section, the unpaid  
21 principal is the difference between \$7,000,136 and the sum of  
22 amounts, excluding interest, previously transferred pursuant  
23 to this Section. In addition to the amounts otherwise  
24 specified in this Section, each transfer shall include a  
25 payment of any interest accrued pursuant to this Section  
26 through the end of the immediately preceding calendar quarter

1 for which the federal Department of the Treasury has published  
2 the yield for state accounts in the Unemployment Trust Fund.  
3 Interest pursuant to this Section shall accrue daily beginning  
4 on January 1, 2007, and be calculated on the basis of the  
5 unpaid principal as of the beginning of the day. The rate at  
6 which the interest shall accrue for each calendar day within a  
7 calendar quarter shall equal the quotient obtained by dividing  
8 the yield for that quarter for state accounts in the  
9 Unemployment Trust Fund as published by the federal Department  
10 of the Treasury by the total number of calendar days within  
11 that quarter. Interest accrued but not yet due at the time the  
12 unpaid principal is paid in full shall be transferred within  
13 30 days after the federal Department of the Treasury has  
14 published the yield for state accounts in the Unemployment  
15 Trust Fund for all quarters for which interest has accrued  
16 pursuant to this Section but not yet been paid. A transfer  
17 required pursuant to this Section in a fiscal year of this  
18 State shall occur before any transfer made with respect to  
19 that same fiscal year from the special administrative account  
20 to the Title III Social Security and Employment Fund.

21 (Source: P.A. 94-1083, eff. 1-19-07.)

22 Section 99. Effective date. This Act takes effect January  
23 1, 2023.