



Rep. Frank J. Mautino

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1 AMENDMENT TO SENATE BILL 72

2 AMENDMENT NO. _____. Amend Senate Bill 72 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Public Employment Office Act is amended by
5 changing Section 1 as follows:

6 (20 ILCS 1015/1) (from Ch. 48, par. 173)

7 Sec. 1. Public employment offices; establishment. The
8 Department of Employment Security is authorized to establish
9 and maintain State public employment offices as provided in
10 Section 1705 of the Unemployment Insurance Act, for the purpose
11 of receiving applications of persons seeking employment and
12 applications of persons seeking to employ labor, ~~as follows:~~
13 ~~One in each city, village or incorporated town of not less than~~
14 ~~twenty five thousand population; one in two or more contiguous~~
15 ~~cities, villages or incorporated towns having an aggregate or~~
16 ~~combined population of not less than twenty five thousand; and~~

1 ~~in each city containing a population of one million or over,~~
2 ~~one central office with as many departments as would be~~
3 ~~practical to handle the various classes of labor, and such~~
4 ~~branch offices not to exceed five at any one time, the location~~
5 ~~of branch offices to be approved by the Governor. Those offices~~
6 ~~shall be designated and known as Illinois Public Employment~~
7 ~~Offices.~~

8 (Source: P.A. 90-372, eff. 7-1-98.)

9 Section 10. The Illinois Unemployment Insurance Trust Fund
10 Financing Act is amended by changing Sections 3, 4, and 7 as
11 follows:

12 (30 ILCS 440/3)

13 Sec. 3. Definitions. For purposes of this Act:

14 A. "Act" shall mean the Illinois Unemployment Insurance
15 Trust Fund Financing Act.

16 B. "Benefits" shall have the meaning provided in the
17 Unemployment Insurance Act.

18 C. "Bond" means any type of revenue obligation, including,
19 without limitation, fixed rate, variable rate, auction rate or
20 similar bond, note, certificate, or other instrument,
21 including, without limitation, an interest rate exchange
22 agreement, an interest rate lock agreement, a currency exchange
23 agreement, a forward payment conversion agreement, an
24 agreement to provide payments based on levels of or changes in

1 interest rates or currency exchange rates, an agreement to
2 exchange cash flows or a series of payments, an option, put, or
3 call to hedge payment, currency, interest rate, or other
4 exposure, payable from and secured by a pledge of Fund Building
5 Receipts collected pursuant to the Unemployment Insurance Act,
6 and all interest and other earnings upon such amounts held in
7 the Master Bond Fund, to the extent provided in the proceedings
8 authorizing the obligation.

9 D. "Bond Administrative Expenses" means expenses and fees
10 incurred to administer and issue, upon a conversion of any of
11 the Bonds from one mode to another and from taxable to
12 tax-exempt, the Bonds issued pursuant to this Act, including
13 fees for paying agents, trustees, financial advisors,
14 underwriters, remarketing agents, attorneys and for other
15 professional services necessary to ensure compliance with
16 applicable state or federal law.

17 E. "Bond Obligations" means the principal of a Bond and any
18 premium and interest on a Bond issued pursuant to this Act,
19 together with any amount owed under a related Credit Agreement.

20 F. "Credit Agreement" means, without limitation, a loan
21 agreement, a revolving credit agreement, an agreement
22 establishing a line of credit, a letter of credit, notes,
23 municipal bond insurance, standby bond purchase agreements,
24 surety bonds, remarketing agreements and the like, by which the
25 Department may borrow funds to pay or redeem or purchase and
26 hold its bonds, agreements for the purchase or remarketing of

1 bonds or any other agreement that enhances the marketability,
2 security, or creditworthiness of a Bond issued under this Act.

3 1. Such Credit Agreement shall provide the following:

4 a. The choice of law for the obligations of a
5 financial provider may be made for any state of these
6 United States, but the law which shall apply to the
7 Bonds shall be the law of the State of Illinois, and
8 jurisdiction to enforce such Credit Agreement as
9 against the Department shall be exclusively in the
10 courts of the State of Illinois or in the applicable
11 federal court having jurisdiction and located within
12 the State of Illinois.

13 b. Any such Credit Agreement shall be fully
14 enforceable as a valid and binding contract as and to
15 the extent provided by applicable law.

16 2. Without limiting the foregoing, such Credit
17 Agreement, may include any of the following:

18 a. Interest rates on the Bonds may vary from time
19 to time depending upon criteria established by the
20 Director, which may include, without limitation:

21 (i) A variation in interest rates as may be
22 necessary to cause the Bonds to be remarketed from
23 time to time at a price equal to their principal
24 amount plus any accrued interest;

25 (ii) Rates set by auctions; or

26 (iii) Rates set by formula.

1 b. A national banking association, bank, trust
2 company, investment banker or other financial
3 institution may be appointed to serve as a remarketing
4 agent in that connection, and such remarketing agent
5 may be delegated authority by the Department to
6 determine interest rates in accordance with criteria
7 established by the Department.

8 c. Alternative interest rates or provisions may
9 apply during such times as the Bonds are held by the
10 financial providers or similar persons or entities
11 providing a Credit Agreement for those Bonds and,
12 during such times, the interest on the Bonds may be
13 deemed not exempt from income taxation under the
14 Internal Revenue Code for purposes of State law, as
15 contained in the Bond Authorization Act, relating to
16 the permissible rate of interest to be borne thereon.

17 d. Fees may be paid to the financial providers or
18 similar persons or entities providing a Credit
19 Agreement, including all reasonably related costs,
20 including therein costs of enforcement and litigation
21 (all such fees and costs being financial provider
22 payments) and financial provider payments may be paid,
23 without limitation, from proceeds of the Bonds being
24 the subject of such agreements, or from Bonds issued to
25 refund such Bonds, provided that such financial
26 provider payments shall be made subordinate to the

1 payments on the Bonds.

2 e. The Bonds need not be held in physical form by
3 the financial providers or similar persons or entities
4 providing a Credit Agreement when providing funds to
5 purchase or carry the Bonds from others but may be
6 represented in uncertificated form in the Credit
7 Agreement.

8 f. The debt or obligation of the Department
9 represented by a Bond tendered for purchase to or
10 otherwise made available to the Department thereupon
11 acquired by either the Department or a financial
12 provider shall not be deemed to be extinguished for
13 purposes of State law until cancelled by the Department
14 or its agent.

15 g. Such Credit Agreement may provide for
16 acceleration of the principal amounts due on the Bonds.

17 G. "Department" means the Illinois Department of
18 Employment Security.

19 H. "Director" means the Director of the Illinois Department
20 of Employment Security.

21 I. "Fund Building Rates" are those rates imposed pursuant
22 to Section 1506.3 of the Unemployment Insurance Act.

23 J. "Fund Building Receipts" shall have the meaning provided
24 in the Unemployment Insurance Act and includes earnings on such
25 receipts.

26 K. "Master Bond Fund" shall mean, for any particular

1 issuance of Bonds under this Act, the fund established for the
2 deposit of Fund Building Receipts upon or prior to the issuance
3 of Bonds under this Act, and during the time that any Bonds are
4 outstanding under this Act and from which the payment of Bond
5 Obligations and the related Bond Administrative Expenses
6 incurred in connection with such Bonds shall be made. That
7 portion of the Master Bond Fund containing the Required Fund
8 Building Receipts Amount shall be irrevocably pledged to the
9 timely payment of Bond Obligations and Bond Administrative
10 Expenses due on any Bonds issued pursuant to this Act and any
11 Credit Agreement entered in connection with the Bonds. The
12 Master Bond Fund shall be held separate and apart from all
13 other State funds. Moneys in the Master Bond Fund shall not be
14 commingled with other State funds, but they shall be deposited
15 as required by law and maintained in a separate account on the
16 books of a savings and loan association, bank or other
17 qualified financial institution. All interest earnings on
18 amounts within the Master Bond Fund shall accrue to the Master
19 Bond Fund. The Master Bond Fund may include such funds and
20 accounts as are necessary for the deposit of bond proceeds,
21 Fund Building Receipts, payment of principal, interest,
22 administrative expenses, costs of issuance, in the case of
23 bonds which are exempt from Federal taxation, rebate payments,
24 and such other funds and accounts which may be necessary for
25 the implementation and administration of this Act. The Director
26 shall be liable on her or his general official bond for the

1 faithful performance of her or his duties as custodian of the
2 Master Bond Fund. Such liability on her or his official bond
3 shall exist in addition to the liability upon any separate bond
4 given by her or him. All sums recovered for losses sustained by
5 the Master Bond Fund shall be deposited into the Fund.

6 The Director shall report quarterly in writing to the
7 Employment Security Advisory Board concerning the actual and
8 anticipated deposits into and expenditures and transfers made
9 from the Master Bond Fund. Notwithstanding any other provision
10 to the contrary, no report is required under this subsection K
11 if (i) the Master Bond Fund held a net balance of zero as of the
12 close of the immediately preceding calendar quarter, (ii) there
13 have been no deposits into the Master Bond Fund within any of
14 the immediately preceding 4 calendar quarters, and (iii) there
15 have been no expenditures or transfers from the Master Bond
16 Fund within any of the immediately preceding 4 calendar
17 quarters.

18 L. "Required Fund Building Receipts Amount" means the
19 aggregate amount of Fund Building Receipts required to be
20 maintained in the Master Bond Fund as set forth in Section 4I
21 of this Act.

22 (Source: P.A. 93-634, eff. 1-1-04; 94-1083, eff. 1-19-07.)

23 (30 ILCS 440/4)

24 Sec. 4. Authority to Issue Revenue Bonds.

25 A. The Department shall have the continuing power to borrow

1 money for the purpose of carrying out the following:

2 1. To reduce or avoid the need to borrow or obtain a
3 federal advance under Section 1201, et seq., of the Social
4 Security Act (42 U.S.C. Section 1321), as amended, or any
5 similar federal law; or

6 2. To refinance a previous advance received by the
7 Department with respect to the payment of Benefits; or

8 3. To refinance, purchase, redeem, refund, advance
9 refund or defease (including, any combination of the
10 foregoing) any outstanding Bonds issued pursuant to this
11 Act; or

12 4. To fund a surplus in Illinois' account in the
13 Unemployment Trust Fund of the United States Treasury.

14 Paragraphs 1, 2 and 4 are inoperative on and after January
15 1, 2022 ~~2013~~.

16 B. As evidence of the obligation of the Department to repay
17 money borrowed for the purposes set forth in Section 4A above,
18 the Department may issue and dispose of its interest bearing
19 revenue Bonds and may also, from time-to-time, issue and
20 dispose of its interest bearing revenue Bonds to purchase,
21 redeem, refund, advance refund or defease (including, any
22 combination of the foregoing) any Bonds at maturity or pursuant
23 to redemption provisions or at any time before maturity. The
24 Director, in consultation with the Department's Employment
25 Security Advisory Board, shall have the power to direct that
26 the Bonds be issued. Bonds may be issued in one or more series

1 and under terms and conditions as needed in furtherance of the
2 purposes of this Act. The Illinois Finance Authority shall
3 provide any technical, legal, or administrative services if and
4 when requested by the Director and the Employment Security
5 Advisory Board with regard to the issuance of Bonds. The
6 Governor's Office of Management and Budget may, upon the
7 written request of the Director, issue the bonds authorized
8 pursuant to this Act on behalf of the Department and, for that
9 purpose, may retain such underwriters, financial advisors, and
10 counsel as may be appropriate from the Office's then-existing
11 roster of prequalified vendors. Such Bonds shall be issued in
12 the name of the State of Illinois for the benefit of the
13 Department and shall be executed by the Director. In case any
14 Director whose signature appears on any Bond ceases (after
15 attaching his or her signature) to hold that office, her or his
16 signature shall nevertheless be valid and effective for all
17 purposes.

18 C. No Bonds shall be issued without the Director's written
19 certification that, based upon a reasonable financial
20 analysis, the issuance of Bonds is reasonably expected to:

21 (i) Result in a savings to the State as compared to the
22 cost of borrowing or obtaining an advance under Section
23 1201, et seq., Social Security Act (42 U.S.C. Section
24 1321), as amended, or any similar federal law;

25 (ii) Result in terms which are advantageous to the
26 State through refunding, advance refunding or other

1 similar restructuring of outstanding Bonds; ~~or~~

2 (iii) Allow the State to avoid an anticipated
3 deficiency in the State's account in the Unemployment Trust
4 Fund of the United States Treasury by funding a surplus in
5 the State's account in the Unemployment Trust Fund of the
6 United States Treasury; or -

7 (iv) Prevent the reduction of the employer credit
8 provided under Section 3302 of the Federal Unemployment Tax
9 Act with respect to employers subject to the Unemployment
10 Insurance Act.

11 D. All such Bonds shall be payable from Fund Building
12 Receipts. Bonds may also be paid from (i) to the extent
13 allowable by law, from monies in the State's account in the
14 Unemployment Trust Fund of the United States Treasury; and (ii)
15 to the extent allowable by law, a federal advance under Section
16 1201, et seq., of the Social Security Act (42 U.S.C. Section
17 1321); and (iii) proceeds of Bonds and receipts from related
18 credit and exchange agreements to the extent allowed by this
19 Act and applicable legal requirements.

20 E. The maximum principal amount of the Bonds, when combined
21 with the outstanding principal of all other Bonds issued
22 pursuant to this Act, shall not at any time exceed
23 \$2,400,000,000 ~~\$1,400,000,000~~, excluding all of the
24 outstanding principal of any other Bonds issued pursuant to
25 this Act for which payment has been irrevocably provided by
26 refunding or other manner of defeasance. It is the intent of

1 this Act that the outstanding Bond authorization limits
2 provided for in this Section 4E shall be revolving in nature,
3 such that the amount of Bonds outstanding that are not refunded
4 or otherwise defeased shall be included in determining the
5 maximum amount of Bonds authorized to be issued pursuant to the
6 Act.

7 F. Such Bonds and refunding Bonds issued pursuant to this
8 Act may bear such date or dates, may mature at such time or
9 times not exceeding 10 years from their respective dates of
10 issuance, and may bear interest at such rate or rates not
11 exceeding the maximum rate authorized by the Bond Authorization
12 Act, as amended and in effect at the time of the issuance of
13 the Bonds.

14 G. The Department may enter into a Credit Agreement
15 pertaining to the issuance of the Bonds, upon terms which are
16 not inconsistent with this Act and any other laws, provided
17 that the term of such Credit Agreement shall not exceed the
18 term of the Bonds, plus any time period necessary to cure any
19 defaults under such Credit Agreement.

20 H. Interest earnings paid to holders of the Bonds shall not
21 be exempt from income taxes imposed by the State.

22 I. While any Bond Obligations are outstanding or
23 anticipated to come due as a result of Bonds expected to be
24 issued in either or both of the 2 immediately succeeding
25 calendar quarters, the Department shall collect and deposit
26 Fund Building Receipts into the Master Bond Fund in an amount

1 necessary to satisfy the Required Fund Building Receipts Amount
2 prior to expending Fund Building Receipts for any other
3 purpose. The Required Fund Building Receipts Amount shall be
4 that amount necessary to ensure the marketability of the Bonds,
5 which shall be specified in the Bond Sale Order executed by the
6 Director in connection with the issuance of the Bonds.

7 J. Holders of the Bonds shall have a first and priority
8 claim on all Fund Building Receipts in the Master Bond Fund in
9 parity with all other holders of the Bonds, provided that such
10 claim may be subordinated to the provider of any Credit
11 Agreement for any of the Bonds.

12 K. To the extent that Fund Building Receipts in the Master
13 Bond Fund are not otherwise needed to satisfy the requirements
14 of this Act and the instruments authorizing the issuance of the
15 Bonds, such monies shall be used by the Department, in such
16 amounts as determined by the Director to do any one or a
17 combination of the following:

18 1. To purchase, refinance, redeem, refund, advance
19 refund or defease (or any combination of the foregoing)
20 outstanding Bonds, to the extent such action is legally
21 available and does not impair the tax exempt status of any
22 of the Bonds which are, in fact, exempt from Federal income
23 taxation; or

24 2. As a deposit in the State's account in the
25 Unemployment Trust Fund of the United States Treasury; or

26 3. As a deposit into the Special Programs Fund provided

1 for under Section 2107 of the Unemployment Insurance Act.

2 L. The Director shall determine the method of sale, type of
3 bond, bond form, redemption provisions and other terms of the
4 Bonds that, in the Director's judgment, best achieve the
5 purposes of this Act and effect the borrowing at the lowest
6 practicable cost, provided that those determinations are not
7 inconsistent with this Act or other applicable legal
8 requirements. Those determinations shall be set forth in a
9 document entitled "Bond Sale Order" acceptable, in form and
10 substance, to the attorney or attorneys acting as bond counsel
11 for the Bonds in connection with the rendering of opinions
12 necessary for the issuance of the Bonds and executed by the
13 Director.

14 (Source: P.A. 96-30, eff. 6-30-09.)

15 (30 ILCS 440/7)

16 Sec. 7. State Not to Impair Bond Obligations. While Bonds
17 under this Act are outstanding, the State irrevocably pledges
18 and covenants that it shall not:

19 A. Take action to limit or restrict the rights of the
20 Department to fulfill its responsibilities to pay Bond
21 Obligations, Bond Administrative Expenses or otherwise comply
22 with instruments entered by the Department pertaining to the
23 issuance of the Bonds;

24 B. In any way impair the rights and remedies of the holders
25 of the Bonds until the Bonds are fully discharged; or

1 C. Reduce:

2 1. The Fund Building Rates below the levels in
3 existence effective January 1, 2012 ~~2004~~;

4 2. The maximum amount includable as wages pursuant to
5 Section 235 of the Unemployment Insurance Act below the
6 levels in existence effective January 1, 2012 ~~2004~~; and

7 3. The Solvency Adjustments imposed pursuant to
8 Section 1400.1 of the Unemployment Insurance Act below the
9 levels in existence effective January 1, 2012 ~~2004~~.

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

11 Section 15. The Unemployment Insurance Act is amended by
12 changing Sections 235, 401, 403, 702, 804, 900, 1505, 1506.1,
13 and 1506.3, 1510, 1705, 1801.1, 1900, 2100, 2203, and 2206.1
14 and by adding Sections 611.1, 1506.6, and 2405 as follows:

15 (820 ILCS 405/235) (from Ch. 48, par. 345)

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

17 A. With respect to calendar years prior to calendar year
18 2004, the maximum amount includable as "wages" shall be
19 determined pursuant to this Section as in effect on January 1,
20 2006.

21 With respect to the calendar year 2004, the term "wages"
22 shall include only the remuneration paid to an individual by an
23 employer during that period with respect to employment which
24 does not exceed \$9,800. With respect to the calendar years 2005

1 through 2009, the term "wages" shall include only the
2 remuneration paid to an individual by an employer during that
3 period with respect to employment which does not exceed the
4 following amounts: \$10,500 with respect to the calendar year
5 2005; \$11,000 with respect to the calendar year 2006; \$11,500
6 with respect to the calendar year 2007; \$12,000 with respect to
7 the calendar year 2008; and \$12,300 with respect to the
8 calendar year 2009.

9 ~~With Except as otherwise provided in subsection A-1, with~~
10 respect to the calendar years 2010, 2011, 2020 ~~2013~~, and each
11 calendar year thereafter, the term "wages" shall include only
12 the remuneration paid to an individual by an employer during
13 that period with respect to employment which does not exceed
14 the sum of the wage base adjustment applicable to that year
15 pursuant to Section 1400.1, plus the maximum amount includable
16 as "wages" pursuant to this subsection with respect to the
17 immediately preceding calendar year; ~~for purposes of this~~
18 ~~sentence, the maximum amount includable as "wages" with respect~~
19 ~~to calendar year 2013 shall be calculated as though the maximum~~
20 ~~amount includable as "wages" with respect to calendar year 2012~~
21 ~~had been calculated pursuant to this sentence.~~ With respect to
22 calendar year 2012, to offset the loss of revenue to the
23 State's account in the unemployment trust fund with respect to
24 the first quarter of calendar year 2011 as a result of Section
25 1506.5 and the changes made by this amendatory Act of the 97th
26 General Assembly to Section 1506.3, the term "wages" shall

1 include only the remuneration paid to an individual by an
2 employer during that period with respect to employment which
3 does not exceed \$13,560. Except as otherwise provided in
4 subsection A-1, with respect to calendar year 2013, the term
5 "wages" shall include only the remuneration paid to an
6 individual by an employer during that period with respect to
7 employment which does not exceed \$12,900. With respect to the
8 calendar years 2014 through 2019, the term "wages" shall
9 include only the remuneration paid to an individual by an
10 employer during that period with respect to employment which
11 does not exceed \$12,960. Notwithstanding any provision to the
12 contrary, the maximum amount includable as "wages" pursuant to
13 this Section shall not be less than \$12,300 or greater than
14 \$12,960 with respect to any calendar year after calendar year
15 2009 except calendar year 2012 and except as otherwise provided
16 in subsection A-1.

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

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

14 A-1. If, by March 1, 2013, the payments attributable to the
15 changes to subsection A by this or any subsequent amendatory
16 Act of the 97th General Assembly do not equal or exceed the
17 loss to this State's account in the unemployment trust fund as
18 a result of Section 1506.5 and the changes made to Section
19 1506.3 by this or any subsequent amendatory Act of the 97th
20 General Assembly, including unrealized interest, then, with
21 respect to calendar year 2013, the term "wages" shall include
22 only the remuneration paid to an individual by an employer
23 during that period with respect to employment which does not
24 exceed \$13,560. ~~For purposes of subsection A, if the maximum~~
25 ~~amount includable as "wages" with respect to calendar year 2013~~
26 ~~is \$13,560, the maximum amount includable as "wages" with~~

1 ~~respect to calendar year 2014 shall be calculated as though the~~
2 ~~maximum amount includable as "wages" with respect to calendar~~
3 ~~year 2013 had been calculated pursuant to subsection A, without~~
4 ~~regard to this Section.~~

5 B. The amount of any payment (including any amount paid by
6 an employer for insurance or annuities, or into a fund, to
7 provide for any such payment), made to, or on behalf of, an
8 individual or any of his dependents under a plan or system
9 established by an employer which makes provision generally for
10 individuals performing services for him (or for such
11 individuals generally and their dependents) or for a class or
12 classes of such individuals (or for a class or classes of such
13 individuals and their dependents), on account of (1) sickness
14 or accident disability (except those sickness or accident
15 disability payments which would be includable as "wages" in
16 Section 3306(b)(2)(A) of the Federal Internal Revenue Code of
17 1954, in effect on January 1, 1985, such includable payments to
18 be attributable in such manner as provided by Section 3306(b)
19 of the Federal Internal Revenue Code of 1954, in effect on
20 January 1, 1985), or (2) medical or hospitalization expenses in
21 connection with sickness or accident disability, or (3) death.

22 C. Any payment made to, or on behalf of, an employee or his
23 beneficiary which would be excluded from "wages" by
24 subparagraph (A), (B), (C), (D), (E), (F) or (G), of Section
25 3306(b)(5) of the Federal Internal Revenue Code of 1954, in
26 effect on January 1, 1985.

1 D. The amount of any payment on account of sickness or
2 accident disability, or medical or hospitalization expenses in
3 connection with sickness or accident disability, made by an
4 employer to, or on behalf of, an individual performing services
5 for him after the expiration of six calendar months following
6 the last calendar month in which the individual performed
7 services for such employer.

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

11 F. The amount of any supplemental payment made by an
12 employer to an individual performing services for him, other
13 than remuneration for services performed, under a shared work
14 plan approved by the Director pursuant to Section 407.1.

15 (Source: P.A. 97-1, eff. 3-31-11.)

16 (820 ILCS 405/401) (from Ch. 48, par. 401)

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

18 A. With respect to any week beginning prior to April 24,
19 1983, an individual's weekly benefit amount shall be an amount
20 equal to the weekly benefit amount as defined in this Act as in
21 effect on November 30, 1982.

22 B. 1. With respect to any week beginning on or after April
23 24, 1983 and before January 3, 1988, an individual's weekly
24 benefit amount shall be 48% of his prior average weekly wage,
25 rounded (if not already a multiple of one dollar) to the next

1 higher dollar; provided, however, that the weekly benefit
2 amount cannot exceed the maximum weekly benefit amount, and
3 cannot be less than 15% of the statewide average weekly wage,
4 rounded (if not already a multiple of one dollar) to the next
5 higher dollar. However, the weekly benefit amount for an
6 individual who has established a benefit year beginning before
7 April 24, 1983, shall be determined, for weeks beginning on or
8 after April 24, 1983 claimed with respect to that benefit year,
9 as provided under this Act as in effect on November 30, 1982.
10 With respect to any week beginning on or after January 3, 1988
11 and before January 1, 1993, an individual's weekly benefit
12 amount shall be 49% of his prior average weekly wage, rounded
13 (if not already a multiple of one dollar) to the next higher
14 dollar; provided, however, that the weekly benefit amount
15 cannot exceed the maximum weekly benefit amount, and cannot be
16 less than \$51. With respect to any week beginning on or after
17 January 3, 1993 and during a benefit year beginning before
18 January 4, 2004, an individual's weekly benefit amount shall be
19 49.5% of his prior average weekly wage, rounded (if not already
20 a multiple of one dollar) to the next higher dollar; provided,
21 however, that the weekly benefit amount cannot exceed the
22 maximum weekly benefit amount and cannot be less than \$51. With
23 respect to any benefit year beginning on or after January 4,
24 2004 and before January 6, 2008, an individual's weekly benefit
25 amount shall be 48% 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, however, that the weekly benefit
2 amount cannot exceed the maximum weekly benefit amount and
3 cannot be less than \$51. Except as otherwise provided in this
4 Section, with ~~With~~ respect to any benefit year beginning on or
5 after January 6, 2008, an individual's weekly benefit amount
6 shall be 47% of his or her prior average weekly wage, rounded
7 (if not already a multiple of one dollar) to the next higher
8 dollar; provided, however, that the weekly benefit amount
9 cannot exceed the maximum weekly benefit amount and cannot be
10 less than \$51. With respect to any benefit year beginning in
11 calendar year 2016, an individual's weekly benefit amount shall
12 be 42.8% of his or her prior average weekly wage, rounded (if
13 not already a multiple of one dollar) to the next higher
14 dollar; provided, however, that the weekly benefit amount
15 cannot exceed the maximum weekly benefit amount and cannot be
16 less than \$51. With respect to any benefit year beginning in
17 calendar year 2018, an individual's weekly benefit amount shall
18 be 42.9% of his or her prior average weekly wage, rounded (if
19 not already a multiple of one dollar) to the next higher
20 dollar; provided, however, that the weekly benefit amount
21 cannot exceed the maximum weekly benefit amount and cannot be
22 less than \$51.

23 2. For the purposes of this subsection:

24 With respect to any week beginning on or after April 24,
25 1983, an individual's "prior average weekly wage" means the
26 total wages for insured work paid to that individual during the

1 2 calendar quarters of his base period in which such total
2 wages were highest, divided by 26. If the quotient is not
3 already a multiple of one dollar, it shall be rounded to the
4 nearest dollar; however if the quotient is equally near 2
5 multiples of one dollar, it shall be rounded to the higher
6 multiple of one dollar.

7 "Determination date" means June 1, 1982, December 1, 1982
8 and December 1 of each succeeding calendar year thereafter.
9 However, if as of June 30, 1982, or any June 30 thereafter, the
10 net amount standing to the credit of this State's account in
11 the unemployment trust fund (less all outstanding advances to
12 that account, including advances pursuant to Title XII of the
13 federal Social Security Act) is greater than \$100,000,000,
14 "determination date" shall mean December 1 of that year and
15 June 1 of the succeeding year. Notwithstanding the preceding
16 sentence, for the purposes of this Act only, there shall be no
17 June 1 determination date in any year after 1986.

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

23 "Benefit period" means the 12 consecutive calendar month
24 period beginning on the first day of the first calendar month
25 immediately following a determination date, except that, with
26 respect to any calendar year in which there is a June 1

1 determination date, "benefit period" shall mean the 6
2 consecutive calendar month period beginning on the first day of
3 the first calendar month immediately following the preceding
4 December 1 determination date and the 6 consecutive calendar
5 month period beginning on the first day of the first calendar
6 month immediately following the June 1 determination date.
7 Notwithstanding the foregoing sentence, the 6 calendar months
8 beginning January 1, 1982 and ending June 30, 1982 shall be
9 deemed a benefit period with respect to which the determination
10 date shall be June 1, 1981.

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

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

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

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

26 "Statewide average weekly wage" means the quotient,

1 obtained by dividing the statewide average annual wage by 52,
2 rounded (if not already a multiple of one cent) to the nearest
3 cent. Notwithstanding any provisions of this Section to the
4 contrary, the statewide average weekly wage for the benefit
5 period beginning July 1, 1982 and ending December 31, 1982
6 shall be the statewide average weekly wage in effect for the
7 immediately preceding benefit period plus one-half of the
8 result obtained by subtracting the statewide average weekly
9 wage for the immediately preceding benefit period from the
10 statewide average weekly wage for the benefit period beginning
11 July 1, 1982 and ending December 31, 1982 as such statewide
12 average weekly wage would have been determined but for the
13 provisions of this paragraph. Notwithstanding any provisions
14 of this Section to the contrary, the statewide average weekly
15 wage for the benefit period beginning April 24, 1983 and ending
16 January 31, 1984 shall be \$321 and for the benefit period
17 beginning February 1, 1984 and ending December 31, 1986 shall
18 be \$335, and for the benefit period beginning January 1, 1987,
19 and ending December 31, 1987, shall be \$350, except that for an
20 individual who has established a benefit year beginning before
21 April 24, 1983, the statewide average weekly wage used in
22 determining benefits, for any week beginning on or after April
23 24, 1983, claimed with respect to that benefit year, shall be
24 \$334.80, except that, for the purpose of determining the
25 minimum weekly benefit amount under subsection B(1) for the
26 benefit period beginning January 1, 1987, and ending December

1 31, 1987, the statewide average weekly wage shall be \$335; for
2 the benefit periods January 1, 1988 through December 31, 1988,
3 January 1, 1989 through December 31, 1989, and January 1, 1990
4 through December 31, 1990, the statewide average weekly wage
5 shall be \$359, \$381, and \$406, respectively. Notwithstanding
6 the preceding sentences of this paragraph, for the benefit
7 period of calendar year 1991, the statewide average weekly wage
8 shall be \$406 plus (or minus) an amount equal to the percentage
9 change in the statewide average weekly wage, as computed in
10 accordance with the preceding sentences of this paragraph,
11 between the benefit periods of calendar years 1989 and 1990,
12 multiplied by \$406; and, for the benefit periods of calendar
13 years 1992 through 2003 and calendar year 2005 and each
14 calendar year thereafter, the statewide average weekly wage,
15 shall be the statewide average weekly wage, as determined in
16 accordance with this sentence, for the immediately preceding
17 benefit period plus (or minus) an amount equal to the
18 percentage change in the statewide average weekly wage, as
19 computed in accordance with the preceding sentences of this
20 paragraph, between the 2 immediately preceding benefit
21 periods, multiplied by the statewide average weekly wage, as
22 determined in accordance with this sentence, for the
23 immediately preceding benefit period. However, for purposes of
24 the Workers' Compensation Act, the statewide average weekly
25 wage will be computed using June 1 and December 1 determination
26 dates of each calendar year and such determination shall not be

1 subject to the limitation of \$321, \$335, \$350, \$359, \$381, \$406
2 or the statewide average weekly wage as computed in accordance
3 with the preceding sentence of this paragraph.

4 With respect to any week beginning on or after April 24,
5 1983 and before January 3, 1988, "maximum weekly benefit
6 amount" means 48% of the statewide average weekly wage, rounded
7 (if not already a multiple of one dollar) to the nearest
8 dollar, provided however, that the maximum weekly benefit
9 amount for an individual who has established a benefit year
10 beginning before April 24, 1983, shall be determined, for weeks
11 beginning on or after April 24, 1983 claimed with respect to
12 that benefit year, as provided under this Act as amended and in
13 effect on November 30, 1982, except that the statewide average
14 weekly wage used in such determination shall be \$334.80.

15 With respect to any week beginning after January 2, 1988
16 and before January 1, 1993, "maximum weekly benefit amount"
17 with respect to each week beginning within a benefit period
18 means 49% of the statewide average weekly wage, rounded (if not
19 already a multiple of one dollar) to the next higher dollar.

20 With respect to any week beginning on or after January 3,
21 1993 and during a benefit year beginning before January 4,
22 2004, "maximum weekly benefit amount" with respect to each week
23 beginning within a benefit period means 49.5% of the statewide
24 average weekly wage, rounded (if not already a multiple of one
25 dollar) to the next higher dollar.

26 With respect to any benefit year beginning on or after

1 January 4, 2004 and before January 6, 2008, "maximum weekly
2 benefit amount" with respect to each week beginning within a
3 benefit period means 48% of the statewide average weekly wage,
4 rounded (if not already a multiple of one dollar) to the next
5 higher dollar.

6 Except as otherwise provided in this Section, with ~~With~~
7 respect to any benefit year beginning on or after January 6,
8 2008, "maximum weekly benefit amount" with respect to each week
9 beginning within a benefit period means 47% of the statewide
10 average weekly wage, rounded (if not already a multiple of one
11 dollar) to the next higher dollar.

12 With respect to any benefit year beginning in calendar year
13 2016, "maximum weekly benefit amount" with respect to each week
14 beginning within a benefit period means 42.8% of the statewide
15 average weekly wage, rounded (if not already a multiple of one
16 dollar) to the next higher dollar.

17 With respect to any benefit year beginning in calendar year
18 2018, "maximum weekly benefit amount" with respect to each week
19 beginning within a benefit period means 42.9% 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 on or after April 24,
23 1983 and before January 3, 1988, an individual to whom benefits
24 are payable with respect to any week shall, in addition to such
25 benefits, be paid, with respect to such week, as follows: in
26 the case of an individual with a nonworking spouse, 7% of his

1 prior average weekly wage, rounded (if not already a multiple
2 of one dollar) to the higher dollar; provided, that the total
3 amount payable to the individual with respect to a week shall
4 not exceed 55% of the statewide average weekly wage, rounded
5 (if not already a multiple of one dollar) to the nearest
6 dollar; and in the case of an individual with a dependent child
7 or dependent children, 14.4% of his prior average weekly wage,
8 rounded (if not already a multiple of one dollar) to the higher
9 dollar; provided, that the total amount payable to the
10 individual with respect to a week shall not exceed 62.4% of the
11 statewide average weekly wage, rounded (if not already a
12 multiple of one dollar) to the next higher dollar with respect
13 to the benefit period beginning January 1, 1987 and ending
14 December 31, 1987, and otherwise to the nearest dollar.
15 However, for an individual with a nonworking spouse or with a
16 dependent child or children who has established a benefit year
17 beginning before April 24, 1983, the amount of additional
18 benefits payable on account of the nonworking spouse or
19 dependent child or children shall be determined, for weeks
20 beginning on or after April 24, 1983 claimed with respect to
21 that benefit year, as provided under this Act as in effect on
22 November 30, 1982, except that the statewide average weekly
23 wage used in such determination shall be \$334.80.

24 With respect to any week beginning on or after January 2,
25 1988 and before January 1, 1991 and any week beginning on or
26 after January 1, 1992, and before January 1, 1993, an

1 individual to whom benefits are payable with respect to any
2 week shall, in addition to those benefits, be paid, with
3 respect to such week, as follows: in the case of an individual
4 with a nonworking spouse, 8% of his prior average weekly wage,
5 rounded (if not already a multiple of one dollar) to the next
6 higher dollar, provided, that the total amount payable to the
7 individual with respect to a week shall not exceed 57% of the
8 statewide average weekly wage, rounded (if not already a
9 multiple of one dollar) to the next higher dollar; and in the
10 case of an individual with a dependent child or dependent
11 children, 15% of his prior average weekly wage, rounded (if not
12 already a multiple of one dollar) to the next higher dollar,
13 provided that the total amount payable to the individual with
14 respect to a week shall not exceed 64% of the statewide average
15 weekly wage, rounded (if not already a multiple of one dollar)
16 to the next higher dollar.

17 With respect to any week beginning on or after January 1,
18 1991 and before January 1, 1992, an individual to whom benefits
19 are payable with respect to any week shall, in addition to the
20 benefits, be paid, with respect to such week, as follows: in
21 the case of an individual with a nonworking spouse, 8.3% of his
22 prior average weekly wage, rounded (if not already a multiple
23 of one dollar) to the next higher dollar, provided, that the
24 total amount payable to the individual with respect to a week
25 shall not exceed 57.3% of the statewide average weekly wage,
26 rounded (if not already a multiple of one dollar) to the next

1 higher dollar; and in the case of an individual with a
2 dependent child or dependent children, 15.3% of his prior
3 average weekly wage, rounded (if not already a multiple of one
4 dollar) to the next higher dollar, provided that the total
5 amount payable to the individual with respect to a week shall
6 not exceed 64.3% of the statewide average weekly wage, rounded
7 (if not already a multiple of one dollar) to the next higher
8 dollar.

9 With respect to any week beginning on or after January 3,
10 1993, during a benefit year beginning before January 4, 2004,
11 an individual to whom benefits are payable with respect to any
12 week shall, in addition to those benefits, be paid, with
13 respect to such week, as follows: in the case of an individual
14 with a nonworking spouse, 9% of his 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 58.5% 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, 16% of his prior average weekly wage, rounded (if not
22 already a multiple of one dollar) to the next higher dollar,
23 provided that the total amount payable to the individual with
24 respect to a week shall not exceed 65.5% of the statewide
25 average weekly wage, rounded (if not already a multiple of one
26 dollar) to the next higher dollar.

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

19 With respect to any benefit year beginning on or after
20 January 6, 2008 and before January 1, 2010, an individual to
21 whom benefits are payable with respect to any week shall, in
22 addition to those benefits, be paid, with respect to such week,
23 as follows: in the case of an individual with a nonworking
24 spouse, 9% of his or her prior average weekly wage, rounded (if
25 not already a multiple of one dollar) to the next higher
26 dollar, provided, that the total amount payable to the

1 individual with respect to a week shall not exceed 56% of the
2 statewide average weekly wage, rounded (if not already a
3 multiple of one dollar) to the next higher dollar; and in the
4 case of an individual with a dependent child or dependent
5 children, 18.2% of his or her prior average weekly wage,
6 rounded (if not already a multiple of one dollar) to the next
7 higher dollar, provided that the total amount payable to the
8 individual with respect to a week shall not exceed 65.2% of the
9 statewide average weekly wage, rounded (if not already a
10 multiple of one dollar) to the next higher dollar.

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

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

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

15 With respect to any benefit year beginning in calendar year
16 2016, an individual to whom benefits are payable with respect
17 to any week shall, in addition to those benefits, be paid, with
18 respect to such week, as follows: in the case of an individual
19 with a nonworking spouse, the greater of (i) 9% of his or her
20 prior average weekly wage, rounded (if not already a multiple
21 of one dollar) to the next higher dollar, or (ii) \$15, provided
22 that the total amount payable to the individual with respect to
23 a week shall not exceed 51.8% of the statewide average weekly
24 wage, rounded (if not already a multiple of one dollar) to the
25 next higher dollar; and in the case of an individual with a
26 dependent child or dependent children, the greater of (i) the

1 product of the dependent child allowance rate multiplied by his
2 or her prior average weekly wage, rounded (if not already a
3 multiple of one dollar) to the next higher dollar, or (ii) the
4 lesser of \$50 or 50% of his or her weekly benefit amount,
5 rounded (if not already a multiple of one dollar) to the next
6 higher dollar, provided that the total amount payable to the
7 individual with respect to a week shall not exceed the product
8 of the statewide average weekly wage multiplied by the sum of
9 42.8% plus the dependent child allowance rate, rounded (if not
10 already a multiple of one dollar) to the next higher dollar.

11 With respect to any benefit year beginning in calendar year
12 2018, an individual to whom benefits are payable with respect
13 to any week shall, in addition to those benefits, be paid, with
14 respect to such week, as follows: in the case of an individual
15 with a nonworking spouse, the greater of (i) 9% of his or her
16 prior average weekly wage, rounded (if not already a multiple
17 of one dollar) to the next higher dollar, or (ii) \$15, provided
18 that the total amount payable to the individual with respect to
19 a week shall not exceed 51.9% of the statewide average weekly
20 wage, rounded (if not already a multiple of one dollar) to the
21 next higher dollar; and in the case of an individual with a
22 dependent child or dependent children, the greater of (i) the
23 product of the dependent child allowance rate multiplied by his
24 or her prior average weekly wage, rounded (if not already a
25 multiple of one dollar) to the next higher dollar, or (ii) the
26 lesser of \$50 or 50% of his or her weekly benefit amount,

1 rounded (if not already a multiple of one dollar) to the next
2 higher dollar, provided that the total amount payable to the
3 individual with respect to a week shall not exceed the product
4 of the statewide average weekly wage multiplied by the sum of
5 42.9% plus the dependent child allowance rate, rounded (if not
6 already a multiple of one dollar) to the next higher dollar.

7 With respect to each benefit year beginning after calendar
8 year 2009, the dependent child allowance rate shall be the sum
9 of the allowance adjustment applicable pursuant to Section
10 1400.1 to the calendar year in which the benefit year begins,
11 plus the dependent child allowance rate with respect to each
12 benefit year beginning in the immediately preceding calendar
13 year, except as otherwise provided in this subsection. The
14 dependent child allowance rate with respect to each benefit
15 year beginning in calendar year 2010 shall not be greater than
16 18.2%. The dependent child allowance rate with respect to each
17 benefit year beginning in calendar year 2011 shall be reduced
18 by 0.2% absolute below the rate it would otherwise have been
19 pursuant to this subsection and, with respect to each benefit
20 year beginning after calendar year 2010, except as otherwise
21 provided, shall not be less than 17.1% or greater than 18.0%.
22 Unless, as a result of this sentence, the agreement between the
23 Federal Government and State regarding the Federal Additional
24 Compensation program established under Section 2002 of the
25 American Recovery and Reinvestment Act, or a successor program,
26 would not apply or would cease to apply, the dependent child

1 allowance rate with respect to each benefit year beginning in
2 calendar year 2012 shall be reduced by 0.1% absolute below the
3 rate it would otherwise have been pursuant to this subsection
4 and, with respect to each benefit year beginning after calendar
5 year 2011, shall not be less than 17.0% or greater than 17.9%.

6 For the purposes of this subsection:

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

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

1 child of the other parent, and no other person shall be
2 determined to be a child of such other parent, during the
3 remainder of that benefit year.

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

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

19 (Source: P.A. 96-30, eff. 6-30-09.)

20 (820 ILCS 405/403) (from Ch. 48, par. 403)

21 Sec. 403. Maximum total amount of benefits.)

22 A. With respect to any benefit year beginning prior to
23 September 30, 1979, any otherwise eligible individual shall be
24 entitled, during such benefit year, to a maximum total amount
25 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 benefits
6 equal to 26 times his or her weekly benefit amount plus
7 dependents' allowances, or to the total wages for insured work
8 paid to such individual during the individual's base period,
9 whichever amount is smaller. With respect to any benefit year
10 beginning in calendar year 2012, any otherwise eligible
11 individual shall be entitled, during such benefit year, to a
12 maximum total amount of benefits equal to 25 times his or her
13 weekly benefit amount plus dependents' allowances, or to the
14 total wages for insured work paid to such individual during the
15 individual's base period, whichever amount is smaller. If the
16 maximum amount includable as "wages" pursuant to Section 235 is
17 \$13,560 with respect to calendar year 2013, then, with respect
18 to any benefit year beginning after March 31, 2013 and before
19 April 1, 2014, any otherwise eligible individual shall be
20 entitled, during such benefit year, to a maximum total amount
21 of benefits equal to 25 times his or her weekly benefit amount
22 plus dependents allowances, or to the total wages for insured
23 work paid to such individual during the individual's base
24 period, whichever amount is smaller. With respect to any
25 benefit year beginning in calendar year 2016 or 2018, any
26 otherwise eligible individual shall be entitled, during such

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

6 (Source: P.A. 97-1, eff. 3-31-11.)

7 (820 ILCS 405/611.1 new)

8 Sec. 611.1. Social Security Retirement Pay Task Force.

9 (a) The Social Security Retirement Pay Task Force is hereby
10 created within the Department. The Task Force shall consist of
11 13 members. The following members shall be appointed within 60
12 days after the effective date of this amendatory Act of the
13 97th General Assembly: 2 members appointed by the President of
14 the Senate; 2 members appointed by the Senate Minority Leader;
15 2 members appointed by the Speaker of the House of
16 Representatives; 2 members appointed by the House Minority
17 Leader; 2 members appointed by the Governor; and the Director,
18 who shall serve as ex officio chairman and who shall appoint
19 one additional member who shall be a representative citizen
20 chosen from the employee class and one additional member who
21 shall be a representative citizen chosen from the employing
22 class. All members shall be voting members. Members shall serve
23 without compensation, but may be reimbursed for expenses
24 associated with the Task Force. The Task Force shall begin to
25 conduct business upon the appointment of all members. For

1 purposes of Task Force meetings, a quorum is 7 members. If a
2 vacancy occurs on the Task Force, a successor member shall be
3 appointed by the original appointing authority. Meetings of the
4 Task Force are subject to the Open Meetings Act.

5 (b) The Task Force shall analyze the impact of paragraph 2
6 of subsection A of Section 611 of this Act on individuals
7 receiving primary social security old age and disability
8 retirement benefits and make a recommendation to the General
9 Assembly as to the advisability of amending that paragraph with
10 regard to those individuals. Considerations to be taken into
11 account in the analysis include but are not limited to the
12 amount of benefits that would have been payable in prior years
13 if that paragraph had not applied to those individuals, the
14 potential impact on employer liabilities under the Act had that
15 paragraph not applied to those individuals, the current and
16 projected balances in this State's account in the federal
17 Unemployment Trust Fund and the fact that the majority of state
18 unemployment insurance laws do not include comparable language
19 with regard to those individuals. The Task Force shall hold at
20 least 3 public hearings as part of its analysis. The Task Force
21 may establish any committees it deems necessary.

22 (c) All findings, recommendations, public postings, and
23 other relevant information pertaining to the Task Force shall
24 be posted on the Department's website. The Department shall
25 provide staff and administrative support to the Task Force. The
26 Department and the Task Force may accept donated services and

1 other resources from registered not-for-profit organizations
2 that may be necessary to complete the work of the Task Force.
3 The Task Force shall report its findings and recommendations to
4 the Governor and the General Assembly no later than December
5 31, 2012, and shall be dissolved upon submission of the report.

6 (820 ILCS 405/702) (from Ch. 48, par. 452)

7 Sec. 702. Determinations. The claims adjudicator shall for
8 each week with respect to which the claimant claims benefits or
9 waiting period credit, make a "determination" which shall state
10 whether or not the claimant is eligible for such benefits or
11 waiting period credit and the sum to be paid the claimant with
12 respect to such week. The claims adjudicator shall promptly
13 notify the claimant and such employing unit as shall, within
14 the time and in the manner prescribed by the Director, have
15 filed a sufficient allegation that the claimant is ineligible
16 to receive benefits or waiting period credit for said week, of
17 his "determination" and the reasons therefor. The Director may,
18 by rule adopted with the advice and aid of the Employment
19 Security Advisory Board, require that an employing unit with 50
20 or more individuals in its employ during the prior calendar
21 year, or an entity representing 5 or more employing units
22 during the prior calendar year, file an allegation of
23 ineligibility electronically in a manner prescribed by the
24 Director. In making his "determination," the claims
25 adjudicator shall give consideration to the information, if

1 any, contained in the employing unit's allegation, whether or
2 not the allegation is sufficient. The claims adjudicator shall
3 deem an employing unit's allegation sufficient only if it
4 contains a reason or reasons therefor (other than general
5 conclusions of law, and statements such as "not actively
6 seeking work" or "not available for work" shall be deemed, for
7 this purpose, to be conclusions of law). If the claims
8 adjudicator deems an allegation insufficient, he shall make a
9 decision accordingly, and shall notify the employing unit of
10 such decision and the reasons therefor. Such decision may be
11 appealed by the employing unit to a Referee within the time
12 limits prescribed by Section 800 for appeal from a
13 "determination". Any such appeal, and any appeal from the
14 Referee's decision thereon, shall be governed by the applicable
15 provisions of Sections 801, 803, 804 and 805.

16 (Source: P.A. 81-1521.)

17 (820 ILCS 405/804) (from Ch. 48, par. 474)

18 Sec. 804. Conduct of hearings-Service of notice. The
19 manner in which disputed claims for benefits shall be presented
20 and the conduct of hearings and appeals shall be in accordance
21 with regulations prescribed by the Director for determining the
22 rights of the parties. A full and complete record shall be kept
23 of all proceedings in connection with a disputed claim. All
24 testimony at any hearing upon a disputed claim shall be
25 recorded but need not be transcribed unless the disputed claim

1 is further appealed.

2 Whenever the giving of notice is required by Sections 701,
3 702, 703, 801, 803, 805, and 900, it may be given and be
4 completed by mailing the same to the last known address of the
5 person entitled thereto. If agreed to by the person or entity
6 entitled to notice, notice may be given and completed
7 electronically, in the manner prescribed by rule, by posting
8 the notice on a secure web site accessible to the person or
9 entity and sending notice of the posting to the last known
10 e-mail address of the person or entity.

11 (Source: Laws 1955, p. 744.)

12 (820 ILCS 405/900) (from Ch. 48, par. 490)

13 Sec. 900. Recoupment.) A. Whenever an individual has
14 received any sum as benefits for which he is found to have been
15 ineligible, the amount thereof may be recovered by suit in the
16 name of the People of the State of Illinois, or, from benefits
17 payable to him, may be recouped:

18 1. At any time, if, to receive such sum, he knowingly made
19 a false statement or knowingly failed to disclose a material
20 fact.

21 2. Within 3 years from any date prior to January 1, 1984,
22 on which he has been found to have been ineligible for any
23 other reason, pursuant to a reconsidered finding or a
24 reconsidered determination, or pursuant to the decision of a
25 Referee (or of the Director or his representative under Section

1 604) which modifies or sets aside a finding or a reconsidered
2 finding or a determination or a reconsidered determination; or
3 within 5 years from any date after December 31, 1983, on which
4 he has been found to have been ineligible for any other reason,
5 pursuant to a reconsidered finding or a reconsidered
6 determination, or pursuant to the decision of a Referee (or of
7 the Director or his representative under Section 604) which
8 modifies or sets aside a finding or a reconsidered finding or a
9 determination or a reconsidered determination. Recoupment
10 pursuant to the provisions of this paragraph from benefits
11 payable to an individual for any week may be waived upon the
12 individual's request, if the sum referred to in paragraph A was
13 received by the individual without fault on his part and if
14 such recoupment would be against equity and good conscience.
15 Such waiver may be denied with respect to any subsequent week
16 if, in that week, the facts and circumstances upon which waiver
17 was based no longer exist.

18 B. Whenever the claims adjudicator referred to in Section
19 702 decides that any sum received by a claimant as benefits
20 shall be recouped, or denies recoupment waiver requested by the
21 claimant, he shall promptly notify the claimant of his decision
22 and the reasons therefor. The decision and the notice thereof
23 shall state the amount to be recouped, the weeks with respect
24 to which such sum was received by the claimant, and the time
25 within which it may be recouped and, as the case may be, the
26 reasons for denial of recoupment waiver. The claims adjudicator

1 may reconsider his decision within one year after the date when
2 the decision was made. Such decision or reconsidered decision
3 may be appealed to a Referee within the time limits prescribed
4 by Section 800 for appeal from a determination. Any such
5 appeal, and any appeal from the Referee's decision thereon,
6 shall be governed by the applicable provisions of Sections 801,
7 803, 804 and 805. No recoupment shall be begun until the
8 expiration of the time limits prescribed by Section 800 of this
9 Act or, if an appeal has been filed, until the decision of a
10 Referee has been made thereon affirming the decision of the
11 Claims Adjudicator.

12 C. Any sums recovered under the provisions of this Section
13 shall be treated as repayments to the Director of sums
14 improperly obtained by the claimant.

15 D. Whenever, by reason of a back pay award made by any
16 governmental agency or pursuant to arbitration proceedings, or
17 by reason of a payment of wages wrongfully withheld by an
18 employing unit, an individual has received wages for weeks with
19 respect to which he has received benefits, the amount of such
20 benefits may be recouped or otherwise recovered as herein
21 provided. An employing unit making a back pay award to an
22 individual for weeks with respect to which the individual has
23 received benefits shall make the back pay award by check
24 payable jointly to the individual and to the Director.

25 E. The amount recouped pursuant to paragraph 2 of
26 subsection A from benefits payable to an individual for any

1 week shall not exceed 25% of the individual's weekly benefit
2 amount.

3 In addition to the remedies provided by this Section, when
4 an individual has received any sum as benefits for which he is
5 found to be ineligible, the Director may request the
6 Comptroller to withhold such sum in accordance with Section
7 10.05 of the State Comptroller Act and the Director may request
8 the Secretary of the Treasury to withhold such sum to the
9 extent allowed by and in accordance with Section 6402(f) of the
10 federal Internal Revenue Code of 1986, as amended. Benefits
11 paid pursuant to this Act shall not be subject to such
12 withholding. Where the Director requests withholding by the
13 Secretary of the Treasury pursuant to this Section, in addition
14 to the amount of benefits for which the individual has been
15 found ineligible, the individual shall be liable for any
16 legally authorized administrative fee assessed by the
17 Secretary, with such fee to be added to the amount to be
18 withheld by the Secretary.

19 (Source: P.A. 85-956.)

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

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

24 A. This subsection shall apply to each calendar year prior
25 to 1980 for which a state experience factor is being

1 determined.

2 For every \$7,000,000 (or fraction thereof) by which the
3 amount standing to the credit of this State's account in the
4 unemployment trust fund as of June 30 of the calendar year
5 immediately preceding the calendar year for which the state
6 experience factor is being determined falls below
7 \$450,000,000, the state experience factor for the succeeding
8 calendar year shall be increased 1 percent absolute.

9 For every \$7,000,000 (or fraction thereof) by which the
10 amount standing to the credit of this State's account in the
11 unemployment trust fund as of June 30 of the calendar year
12 immediately preceding the calendar year for which the state
13 experience factor is being determined exceeds \$450,000,000,
14 the state experience factor for the succeeding year shall be
15 reduced 1 percent absolute.

16 B. This subsection shall apply to the calendar years 1980
17 through 1987, for which the state experience factor is being
18 determined.

19 For every \$12,000,000 (or fraction thereof) by which the
20 amount standing to the credit of this State's account in the
21 unemployment trust fund as of June 30 of the calendar year
22 immediately preceding the calendar year for which the state
23 experience factor is being determined falls below
24 \$750,000,000, the state experience factor for the succeeding
25 calendar year shall be increased 1 percent absolute.

26 For every \$12,000,000 (or fraction thereof) by which the

1 amount standing to the credit of this State's account in the
2 unemployment trust fund as of June 30 of the calendar year
3 immediately preceding the calendar year for which the state
4 experience factor is being determined exceeds \$750,000,000,
5 the state experience factor for the succeeding year shall be
6 reduced 1 percent absolute.

7 C. This subsection shall apply to the calendar year 1988
8 and each calendar year thereafter, for which the state
9 experience factor is being determined.

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

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

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

25 2. For the purposes of this subsection:

26 "Net trust fund balance" is the amount standing to the

1 credit of this State's account in the unemployment trust
2 fund as of June 30 of the calendar year immediately
3 preceding the year for which a state experience factor is
4 being determined.

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

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

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

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

26 i. 8/104ths of the total benefits paid from

1 July 1, 1988 through December 31, 1988, plus

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

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

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

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

16 D. Notwithstanding the provisions of subsection C, the
17 adjusted state experience factor:

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

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

24 3. Shall not be decreased by more than 5 percent
25 absolute for any calendar year, beginning in calendar year
26 1989 and through calendar year 1992, by more than 6%

1 absolute for calendar years 1993 through 1995, by more than
2 10% absolute for calendar years 1999 through 2003 and by
3 more than 12% absolute for calendar year 2004 and each
4 calendar year thereafter, from the adjusted state
5 experience factor of the calendar year preceding the
6 calendar year for which the adjusted state experience
7 factor is being determined;

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

16 5. Shall be 100% for calendar years 1996, 1997, and
17 1998.

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

1 counted for purposes of applying paragraph 3 or 4 of subsection
2 D to the calculation of the adjusted state experience factor
3 for calendar year 2020.

4 D-2. The adjusted state experience factor for calendar year
5 2016 shall be increased by 19% absolute above the adjusted
6 state experience factor as calculated without regard to this
7 subsection. The increase in the adjusted state experience
8 factor for calendar year 2016 pursuant to this subsection shall
9 not be counted for purposes of applying paragraph 3 or 4 of
10 subsection D to the calculation of the adjusted state
11 experience factor for calendar year 2017.

12 D-3. The adjusted state experience factor for calendar year
13 2018 shall be increased by 19% absolute above the adjusted
14 state experience factor as calculated without regard to this
15 subsection. The increase in the adjusted state experience
16 factor for calendar year 2018 pursuant to this subsection shall
17 not be counted for purposes of applying paragraph 3 or 4 of
18 subsection D to the calculation of the adjusted state
19 experience factor for calendar year 2019.

20 E. The amount standing to the credit of this State's
21 account in the unemployment trust fund as of June 30 shall be
22 deemed to include as part thereof (a) any amount receivable on
23 that date from any Federal governmental agency, or as a payment
24 in lieu of contributions under the provisions of Sections 1403
25 and 1405 B and paragraph 2 of Section 302C, in reimbursement of
26 benefits paid to individuals, and (b) amounts credited by the

1 Secretary of the Treasury of the United States to this State's
2 account in the unemployment trust fund pursuant to Section 903
3 of the Federal Social Security Act, as amended, including any
4 such amounts which have been appropriated by the General
5 Assembly in accordance with the provisions of Section 2100 B
6 for expenses of administration, except any amounts which have
7 been obligated on or before that date pursuant to such
8 appropriation.

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

10 (820 ILCS 405/1506.1) (from Ch. 48, par. 576.1)

11 Sec. 1506.1. Determination of Employer's Contribution
12 Rate.

13 A. The contribution rate for any calendar year prior to
14 1982 of each employer who has incurred liability for the
15 payment of contributions within each of the three calendar
16 years immediately preceding the calendar year for which a rate
17 is being determined shall be determined in accordance with the
18 provisions of this Act as amended and in effect on October 5,
19 1980.

20 B. The contribution rate for calendar years 1982 and 1983
21 of each employer who has incurred liability for the payment of
22 contributions within each of the three calendar years
23 immediately preceding the calendar year for which a rate is
24 being determined shall be the product obtained by multiplying
25 the employer's benefit wage ratio for that calendar year by the

1 adjusted state experience factor for the same year, provided
2 that:

3 1. No employer's contribution rate shall be lower than
4 two-tenths of 1 percent or higher than 5.3%; and

5 2. Intermediate contribution rates between such
6 minimum and maximum rates shall be at one-tenth of 1
7 percent intervals.

8 3. If the product obtained as provided in this
9 subsection is not an exact multiple of one-tenth of 1
10 percent, it shall be increased or reduced, as the case may
11 be, to the nearer multiple of one-tenth of 1 percent. If
12 such product is equally near to two multiples of one-tenth
13 of 1 percent, it shall be increased to the higher multiple
14 of one-tenth of 1 percent. If such product is less than
15 two-tenths of one percent, it shall be increased to
16 two-tenths of 1 percent, and if greater than 5.3%, it shall
17 be reduced to 5.3%.

18 The contribution rate of each employer for whom wages
19 became benefit wages during the applicable period specified in
20 Section 1503, but who paid no contributions upon wages for
21 insured work during such period on or before the date
22 designated in Section 1503, shall be 5.3%.

23 The contribution rate of each employer for whom no wages
24 became benefit wages during the applicable period specified in
25 Section 1503, and who paid no contributions upon wages for
26 insured work during such period on or before the date specified

1 in Section 1503, shall be 2.7 percent.

2 Notwithstanding the other provisions of this Section, no
3 employer's contribution rate with respect to calendar years
4 1982 and 1983 shall exceed 2.7 percent of the wages for insured
5 work paid by him during any calendar quarter, if such wages
6 paid during such calendar quarter total less than \$50,000.

7 C. The contribution rate for calendar years 1984, 1985 and
8 1986 of each employer who has incurred liability for the
9 payment of contributions within each of the two calendar years
10 immediately preceding the calendar year for which a rate is
11 being determined shall be the product obtained by multiplying
12 the employer's benefit wage ratio for that calendar year by the
13 adjusted state experience factor for the same year, provided
14 that:

15 1. An employer's minimum contribution rate shall be the
16 greater of: .2%; or, the product obtained by multiplying
17 .2% by the adjusted state experience factor for the
18 applicable calendar year.

19 2. An employer's maximum contribution rate shall be the
20 greater of 5.5% or the product of 5.5% and the adjusted
21 State experience factor for the applicable calendar year
22 except that such maximum contribution rate shall not be
23 higher than 6.3% for calendar year 1984, nor be higher than
24 6.6% or lower than 6.4% for calendar year 1985, nor be
25 higher than 6.7% or lower than 6.5% for calendar year 1986.

26 3. If any product obtained in this subsection is not an

1 exact multiple of one-tenth of one percent, it shall be
2 increased or reduced, as the case may be to the nearer
3 multiple of one-tenth of one percent. If such product is
4 equally near to two multiples of one-tenth of one percent,
5 it shall be increased to the higher multiple of one-tenth
6 of one percent.

7 4. Intermediate rates between such minimum and maximum
8 rates shall be at one-tenth of one percent intervals.

9 The contribution rate of each employer for whom wages
10 became benefit wages during the applicable period specified in
11 Section 1503, but who paid no contributions upon wages for
12 insured work during such period on or before the date
13 designated in Section 1503, shall be the maximum contribution
14 rate as determined by paragraph 2 of this subsection. The
15 contribution rate for each employer for whom no wages became
16 benefit wages during the applicable period on or before the
17 date specified in Section 1503, and who paid no contributions
18 upon wages for insured work during such period on or before the
19 date specified in Section 1503, shall be the greater of 2.7% or
20 2.7% times the then current adjusted state experience factor as
21 determined by the Director in accordance with the provisions of
22 Sections 1504 and 1505.

23 Notwithstanding, the other provisions of this Section, no
24 employer's contribution rate with respect to the calendar year
25 1984 shall exceed 2.7 percent times the then current adjusted
26 state experience factor as determined by the Director in

1 accordance with the provisions of Sections 1504 and 1505 of the
2 wages for insured work paid by him during any calendar quarter,
3 if such wages paid during such calendar quarter total less than
4 \$50,000.

5 D. The contribution rate for calendar years 1987, 1988,
6 1989 and 1990 of each employer who has incurred liability for
7 the payment of contributions within each of the three calendar
8 years immediately preceding the calendar year for which a rate
9 is being determined shall be the product obtained by
10 multiplying the employer's benefit wage ratio for that calendar
11 year by the adjusted state experience factor for the same year,
12 provided, that:

13 1. An employer's minimum contribution rate shall be the
14 greater of .2% or the product obtained by multiplying .2%
15 by the adjusted State experience factor for the applicable
16 calendar year.

17 2. An employer's maximum contribution rate shall be the
18 greater of 5.5% or the product of 5.5% and the adjusted
19 State experience factor for the calendar year 1987 except
20 that such maximum contribution rate shall not be higher
21 than 6.7% or lower than 6.5% and an employer's maximum
22 contribution rate for 1988, 1989 and 1990 shall be the
23 greater of 6.4% or the product of 6.4% and the adjusted
24 State experience factor for the applicable calendar year.

25 3. If any product obtained in this subsection is not an
26 exact multiple of one-tenth of one percent, it shall be

1 increased or reduced, as the case may be to the nearer
2 multiple of one-tenth of 1 percent. If such product is
3 equally near to two multiples of one-tenth of 1 percent, it
4 shall be increased to the higher multiple of one-tenth of 1
5 percent.

6 4. Intermediate rates between such minimum and maximum
7 rates shall be at one-tenth of 1 percent intervals.

8 The contribution rate of each employer for whom wages
9 became benefit wages during the applicable period specified in
10 Section 1503, but who did not report wages for insured work
11 during such period, shall be the maximum contribution rate as
12 determined by paragraph 2 of this subsection. The contribution
13 rate for each employer for whom no wages became benefit wages
14 during the applicable period specified in Section 1503, and who
15 did not report wages for insured work during such period, shall
16 be the greater of 2.7% or 2.7% times the then current adjusted
17 State experience factor as determined by the Director in
18 accordance with the provisions of Sections 1504 and 1505.

19 E. The contribution rate for calendar year 1991 and each
20 calendar year thereafter of each employer who has incurred
21 liability for the payment of contributions within each of the
22 three calendar years immediately preceding the calendar year
23 for which a rate is being determined shall be the product
24 obtained by multiplying the employer's benefit ratio defined by
25 Section 1503.1 for that calendar year by the adjusted state
26 experience factor for the same year, provided that:

1 1. Except as otherwise provided in this paragraph, an
2 employer's minimum contribution rate shall be the greater
3 of 0.2% or the product obtained by multiplying 0.2% by the
4 adjusted state experience factor for the applicable
5 calendar year. An employer's minimum contribution rate
6 shall be 0.1% for calendar year 1996. An employer's minimum
7 contribution rate shall be 0.0% for calendar years 2012
8 through 2019.

9 2. An employer's maximum contribution rate shall be the
10 greater of 6.4% or the product of 6.4% and the adjusted
11 state experience factor for the applicable calendar year.

12 3. If any product obtained in this subsection is not an
13 exact multiple of one-tenth of one percent, it shall be
14 increased or reduced, as the case may be to the nearer
15 multiple of one-tenth of one percent. If such product is
16 equally near to two multiples of one-tenth of one percent,
17 it shall be increased to the higher multiple of one-tenth
18 of one percent.

19 4. Intermediate rates between such minimum and maximum
20 rates shall be at one-tenth of one percent intervals.

21 The contribution rate of each employer for whom wages
22 became benefit wages during the applicable period specified in
23 Section 1503 or for whom benefit payments became benefit
24 charges during the applicable period specified in Section
25 1503.1, but who did not report wages for insured work during
26 such period, shall be the maximum contribution rate as

1 determined by paragraph 2 of this subsection. The contribution
2 rate for each employer for whom no wages became benefit wages
3 during the applicable period specified in Section 1503 or for
4 whom no benefit payments became benefit charges during the
5 applicable period specified in Section 1503.1, and who did not
6 report wages for insured work during such period, shall be the
7 greater of 2.7% or 2.7% times the then current adjusted state
8 experience factor as determined by the Director in accordance
9 with the provisions of Sections 1504 and 1505.

10 F. Notwithstanding the other provisions of this Section,
11 and pursuant to Section 271 of the Tax Equity and Fiscal
12 Responsibility Act of 1982, as amended, no employer's
13 contribution rate with respect to calendar years 1985, 1986,
14 1987 and 1988 shall, for any calendar quarter during which the
15 wages paid by that employer are less than \$50,000, exceed the
16 following: with respect to calendar year 1985, 3.7%; with
17 respect to calendar year 1986, 4.1%; with respect to calendar
18 year 1987, 4.5%; and with respect to calendar year 1988, 5.0%.

19 G. Notwithstanding the other provisions of this Section, no
20 employer's contribution rate with respect to calendar year 1989
21 and each calendar year thereafter shall exceed 5.4% of the
22 wages for insured work paid by him during any calendar quarter,
23 if such wages paid during such calendar quarter total less than
24 \$50,000, plus any applicable penalty contribution rate
25 calculated pursuant to subsection C of Section 1507.1.

26 (Source: P.A. 94-301, eff. 1-1-06.)

1 (820 ILCS 405/1506.3) (from Ch. 48, par. 576.3)
2 Sec. 1506.3. Fund building rates - Temporary
3 Administrative Funding.

4 A. Notwithstanding any other provision of this Act, the
5 following fund building rates shall be in effect for the
6 following calendar years:

7 For each employer whose contribution rate for 1988, 1989,
8 1990, the first, third, and fourth quarters of 1991, 1992,
9 1993, 1994, 1995, and 1997 through 2003 would, in the absence
10 of this Section, be 0.2% or higher, a contribution rate which
11 is the sum of such rate and a fund building rate of 0.4%;

12 For each employer whose contribution rate for the second
13 quarter of 1991 would, in the absence of this Section, be 0.2%
14 or higher, a contribution rate which is the sum of such rate
15 and 0.3%;

16 For each employer whose contribution rate for 1996 would,
17 in the absence of this Section, be 0.1% or higher, a
18 contribution rate which is the sum of such rate and 0.4%;

19 For each employer whose contribution rate for 2004 through
20 2009 would, in the absence of this Section, be 0.2% or higher,
21 a contribution rate which is the sum of such rate and the
22 following: a fund building rate of 0.7% for 2004; a fund
23 building rate of 0.9% for 2005; a fund building rate of 0.8%
24 for 2006 and 2007; a fund building rate of 0.6% for 2008; a
25 fund building rate of 0.4% for 2009.

1 ~~Except as otherwise provided in this Section, for~~ ~~For~~ each
2 employer whose contribution rate for 2010 and any calendar year
3 thereafter is determined pursuant to Section 1500 or 1506.1,
4 including but not limited to an employer whose contribution
5 rate pursuant to Section 1506.1 is 0.0% ~~would, in the absence~~
6 ~~of this Section, be 0.2% or higher,~~ a contribution rate which
7 is the sum of the rate determined pursuant to Section 1500 or
8 1506.1 ~~such rate~~ and a fund building rate equal to the sum of
9 the rate adjustment applicable to that year pursuant to Section
10 1400.1, plus the fund building rate in effect pursuant to this
11 Section for the immediately preceding calendar year.

12 For calendar year 2012 and any outstanding bond year
13 thereafter, for each employer whose contribution rate is
14 determined pursuant to Section 1500 or 1506.1, including but
15 not limited to an employer whose contribution rate pursuant to
16 Section 1506.1 is 0.0%, a contribution rate which is the sum of
17 the rate determined pursuant to Section 1500 or 1506.1 and
18 .55%. For purposes of this subsection, a calendar year is an
19 outstanding bond year if, as of October 31 of the immediately
20 preceding calendar year, there are bonds outstanding pursuant
21 to the Illinois Unemployment Insurance Trust Fund Financing
22 Act.

23 Notwithstanding any provision to the contrary, the fund
24 building rate in effect for any calendar year after calendar
25 year 2009 shall not be less than 0.4% or greater than 0.55%.
26 Notwithstanding any other provision to the contrary, the fund

1 building rate established pursuant to this Section shall not
2 apply with respect to the first quarter of calendar year 2011.
3 The changes made to Section 235 by this amendatory Act of the
4 97th General Assembly are intended to offset the loss of
5 revenue to the State's account in the unemployment trust fund
6 with respect to the first quarter of calendar year 2011 as a
7 result of Section 1506.5 and the changes made to this Section
8 by this amendatory Act of the 97th General Assembly.

9 Notwithstanding the preceding paragraphs of this Section
10 or any other provision of this Act, except for the provisions
11 contained in Section 1500 pertaining to rates applicable to
12 employers classified under the Standard Industrial Code, or
13 another classification system sanctioned by the United States
14 Department of Labor and prescribed by the Director by rule, no
15 employer whose total wages for insured work paid by him during
16 any calendar quarter in 1988 and any calendar year thereafter
17 are less than \$50,000 shall pay contributions at a rate with
18 respect to such quarter which exceeds the following: with
19 respect to calendar year 1988, 5%; with respect to 1989 and any
20 calendar year thereafter, 5.4%, plus any penalty contribution
21 rate calculated pursuant to subsection C of Section 1507.1.

22 Notwithstanding the preceding paragraph of this Section,
23 or any other provision of this Act, no employer's contribution
24 rate with respect to calendar years 1993 through 1995 shall
25 exceed 5.4% if the employer ceased operations at an Illinois
26 manufacturing facility in 1991 and remained closed at that

1 facility during all of 1992, and the employer in 1993 commits
2 to invest at least \$5,000,000 for the purpose of resuming
3 operations at that facility, and the employer rehires during
4 1993 at least 250 of the individuals employed by it at that
5 facility during the one year period prior to the cessation of
6 its operations, provided that, within 30 days after the
7 effective date of this amendatory Act of 1993, the employer
8 makes application to the Department to have the provisions of
9 this paragraph apply to it. The immediately preceding sentence
10 shall be null and void with respect to an employer which by
11 December 31, 1993 has not satisfied the rehiring requirement
12 specified by this paragraph or which by December 31, 1994 has
13 not made the investment specified by this paragraph.

14 All payments attributable to the fund building rate
15 established pursuant to this Section with respect to the first
16 ~~fourth~~ quarter of calendar year 2013 ~~2003, the first quarter of~~
17 ~~calendar year 2004~~ and any calendar quarter thereafter as of
18 the close of which there are either bond obligations
19 outstanding pursuant to the Illinois Unemployment Insurance
20 Trust Fund Financing Act, or bond obligations anticipated to be
21 outstanding as of either or both of the 2 immediately
22 succeeding calendar quarters, shall be directed for deposit
23 into the Master Bond Fund. Notwithstanding any other provision
24 of this subsection, no fund building rate shall be added to any
25 penalty contribution rate assessed pursuant to subsection C of
26 Section 1507.1.

1 B. Notwithstanding any other provision of this Act, for the
2 second quarter of 1991, the contribution rate of each employer
3 as determined in accordance with Sections 1500, 1506.1, and
4 subsection A of this Section shall be equal to the sum of such
5 rate and 0.1%; provided that this subsection shall not apply to
6 any employer whose rate computed under Section 1506.1 for such
7 quarter is between 5.1% and 5.3%, inclusive, and who qualifies
8 for the 5.4% rate ceiling imposed by the last paragraph of
9 subsection A for such quarter. All payments made pursuant to
10 this subsection shall be deposited in the Employment Security
11 Administrative Fund established under Section 2103.1 and used
12 for the administration of this Act.

13 C. Payments received by the Director which are insufficient
14 to pay the total contributions due under the Act shall be first
15 applied to satisfy the amount due pursuant to subsection B.

16 C-1. Payments received by the Director with respect to the
17 first ~~fourth~~ quarter of calendar year 2013 ~~2003~~, ~~the first~~
18 ~~quarter of calendar year 2004~~ and any calendar quarter
19 thereafter as of the close of which there are either bond
20 obligations outstanding pursuant to the Illinois Unemployment
21 Insurance Trust Fund Financing Act, or bond obligations
22 anticipated to be outstanding as of either or both of the 2
23 immediately succeeding calendar quarters, shall, to the extent
24 they are insufficient to pay the total amount due under the Act
25 with respect to the quarter, be first applied to satisfy the
26 amount due with respect to that quarter and attributable to the

1 fund building rate established pursuant to this Section.
2 Notwithstanding any other provision to the contrary, with
3 respect to an employer whose contribution rate with respect to
4 a quarter subject to this subsection would have exceeded 5.4%
5 but for the 5.4% rate ceiling imposed pursuant to subsection A,
6 the amount due from the employer with respect to that quarter
7 and attributable to the fund building rate established pursuant
8 to subsection A shall equal the amount, if any, by which the
9 amount due and attributable to the 5.4% rate exceeds the amount
10 that would have been due and attributable to the employer's
11 rate determined pursuant to Sections 1500 and 1506.1, without
12 regard to the fund building rate established pursuant to
13 subsection A.

14 D. All provisions of this Act applicable to the collection
15 or refund of any contribution due under this Act shall be
16 applicable to the collection or refund of amounts due pursuant
17 to subsection B and amounts directed pursuant to this Section
18 for deposit into the Master Bond Fund to the extent they would
19 not otherwise be considered as contributions.

20 (Source: P.A. 97-1, eff. 3-31-11.)

21 (820 ILCS 405/1506.6 new)

22 Sec. 1506.6. Surcharge; specified period. For each
23 employer whose contribution rate for calendar year 2016 or 2018
24 is determined pursuant to Section 1500 or 1506.1, including but
25 not limited to an employer whose contribution rate pursuant to

1 Section 1506.1 is 0.0%, in addition to the contribution rate
2 established pursuant to Section 1506.3, an additional
3 surcharge of 0.3% shall be added to the contribution rate. The
4 surcharge established by this Section shall be due at the same
5 time as other contributions with respect to the quarter are
6 due, as provided in Section 1400. Payments attributable to the
7 surcharge established pursuant to this Section shall be
8 contributions and deposited into the clearing account.

9 (820 ILCS 405/1510) (from Ch. 48, par. 580)

10 Sec. 1510. Service of notice.

11 Whenever service of notice is required by Sections 1508 and
12 1509, such notice may be given and be complete by depositing
13 the same with the United States Mail, addressed to the employer
14 at his last known address. If represented by counsel in the
15 proceedings before the Director, then service of notice may be
16 made upon such employer by mailing same to such counsel. If
17 agreed to by the person or entity entitled to notice, notice
18 may be given and completed electronically, in the manner
19 prescribed by rule, by posting the notice on a secure web site
20 accessible to the person or entity and sending notice of the
21 posting to the last known e-mail address of the person or
22 entity.

23 (Source: Laws 1951, p. 32.)

24 (820 ILCS 405/1705) (from Ch. 48, par. 615)

1 Sec. 1705. Employment offices; State employment service.
2 The Director shall create as many employment districts and
3 establish and maintain as many State employment offices as he
4 or she deems necessary to carry out the provisions of this Act.
5 ~~In addition to such offices and branches, the Illinois Public~~
6 ~~Employment Offices now in existence and such as may hereafter~~
7 ~~be created pursuant to the provisions of the Public Employment~~
8 ~~Office Act shall also serve as employment offices within the~~
9 ~~purview of this Act.~~ All such offices and agencies so created
10 and established, ~~together with the Illinois Public Employment~~
11 ~~offices,~~ shall constitute the State employment service within
12 the meaning of this Act. The Department of Employment Security
13 and the Director thereof may continue to be the State agency
14 for cooperation with the United States Employment Service under
15 an Act of Congress entitled "An Act to provide for the
16 establishment of a national employment system and for
17 cooperation with the States in the promotion of such system,
18 and for other purposes," approved June 6, 1933, as amended.

19 The Director may cooperate with or enter into agreements
20 with the Railroad Retirement Board with respect to the
21 establishment, maintenance, and use of free employment service
22 facilities. For the purpose of establishing and maintaining
23 free public employment offices, the Director is authorized to
24 enter into agreements with the Railroad Retirement Board, or
25 any other agency of the United States charged with the
26 administration of an unemployment compensation law, or with any

1 political subdivision of this State, and as a part of any such
2 agreement the Director may accept moneys, services, or quarters
3 as a contribution, to be treated in the same manner as funds
4 received pursuant to Section 2103.

5 Pursuant to Sections 4-6.2, 5-16.2, and 6-50.2 of the
6 general election law of the State, the Director shall make
7 unemployment offices available for use as temporary places of
8 registration. Registration within the offices shall be in the
9 most public, orderly, and convenient portions thereof, and
10 Sections 4-3, 5-3, and 11-4 of the general election law
11 relative to the attendance of police officers during the
12 conduct of registration shall apply. Registration under this
13 Section shall be made in the manner provided by Sections 4-8,
14 4-10, 5-7, 5-9, 6-34, 6-35, and 6-37 of the general election
15 law. Employees of the Department in those offices are eligible
16 to serve as deputy registrars.

17 (Source: P.A. 90-372, eff. 7-1-98.)

18 (820 ILCS 405/1801.1)

19 Sec. 1801.1. Directory of New Hires.

20 A. The Director shall establish and operate an automated
21 directory of newly hired employees which shall be known as the
22 "Illinois Directory of New Hires" which shall contain the
23 information required to be reported by employers to the
24 Department under subsection B. In the administration of the
25 Directory, the Director shall comply with any requirements

1 concerning the Employer New Hire Reporting Program established
2 by the federal Personal Responsibility and Work Opportunity
3 Reconciliation Act of 1996. The Director is authorized to use
4 the information contained in the Directory of New Hires to
5 administer any of the provisions of this Act.

6 B. Each ~~On and after October 1, 1997, each~~ employer in
7 Illinois, except a department, agency, or instrumentality of
8 the United States, shall file with the Department a report in
9 accordance with rules adopted by the Department (but in any
10 event not later than 20 days after the date the employer hires
11 the employee or, in the case of an employer transmitting
12 reports magnetically or electronically, by 2 monthly
13 transmissions, if necessary, not less than 12 days nor more
14 than 16 days apart) providing the following information
15 concerning each newly hired employee: the employee's name,
16 address, and social security number, the date services for
17 remuneration were first performed by the employee, and the
18 employer's name, address, Federal Employer Identification
19 Number assigned under Section 6109 of the Internal Revenue Code
20 of 1986, and such other information as may be required by
21 federal law or regulation, provided that each employer may
22 voluntarily file ~~the date of new hire, and~~ the address to which
23 the employer wants income withholding orders to be mailed, if
24 it is different from the address given on the Federal Employer
25 Identification Number. An employer in Illinois which transmits
26 its reports electronically or magnetically and which also has

1 employees in another state may report all newly hired employees
2 to a single designated state in which the employer has
3 employees if it has so notified the Secretary of the United
4 States Department of Health and Human Services in writing. An
5 employer may, at its option, submit information regarding any
6 rehired employee in the same manner as information is submitted
7 regarding a newly hired employee. Each report required under
8 this subsection shall, to the extent practicable, be made on an
9 Internal Revenue Service Form W-4 or, at the option of the
10 employer, an equivalent form, and may be transmitted by first
11 class mail, by telefax, magnetically, or electronically.

12 C. An employer which knowingly fails to comply with the
13 reporting requirements established by this Section shall be
14 subject to a civil penalty of \$15 for each individual whom it
15 fails to report. An employer shall be considered to have
16 knowingly failed to comply with the reporting requirements
17 established by this Section with respect to an individual if
18 the employer has been notified by the Department that it has
19 failed to report an individual, and it fails, without
20 reasonable cause, to supply the required information to the
21 Department within 21 days after the date of mailing of the
22 notice. Any individual who knowingly conspires with the newly
23 hired employee to cause the employer to fail to report the
24 information required by this Section or who knowingly conspires
25 with the newly hired employee to cause the employer to file a
26 false or incomplete report shall be guilty of a Class B

1 misdemeanor with a fine not to exceed \$500 with respect to each
2 employee with whom the individual so conspires.

3 D. As used in this Section, "newly hired employee" means an
4 individual who is an employee within the meaning of Chapter 24
5 of the Internal Revenue Code of 1986, and whose reporting to
6 work which results in earnings from the employer is the first
7 instance within the preceding 180 days that the individual has
8 reported for work for which earnings were received from that
9 employer; however, "newly hired employee" does not include an
10 employee of a federal or State agency performing intelligence
11 or counterintelligence functions, if the head of that agency
12 has determined that the filing of the report required by this
13 Section with respect to the employee could endanger the safety
14 of the employee or compromise an ongoing investigation or
15 intelligence mission.

16 Notwithstanding Section 205, and for the purposes of this
17 Section only, the term "employer" has the meaning given by
18 Section 3401(d) of the Internal Revenue Code of 1986 and
19 includes any governmental entity and labor organization as
20 defined by Section 2(5) of the National Labor Relations Act,
21 and includes any entity (also known as a hiring hall) which is
22 used by the organization and an employer to carry out the
23 requirements described in Section 8(f)(3) of that Act of an
24 agreement between the organization and the employer.

25 (Source: P.A. 90-425, eff. 8-15-97.)

1 (820 ILCS 405/1900) (from Ch. 48, par. 640)

2 Sec. 1900. Disclosure of information.

3 A. Except as provided in this Section, information obtained
4 from any individual or employing unit during the administration
5 of this Act shall:

6 1. be confidential,

7 2. not be published or open to public inspection,

8 3. not be used in any court in any pending action or
9 proceeding,

10 4. not be admissible in evidence in any action or
11 proceeding other than one arising out of this Act.

12 B. No finding, determination, decision, ruling or order
13 (including any finding of fact, statement or conclusion made
14 therein) issued pursuant to this Act shall be admissible or
15 used in evidence in any action other than one arising out of
16 this Act, nor shall it be binding or conclusive except as
17 provided in this Act, nor shall it constitute res judicata,
18 regardless of whether the actions were between the same or
19 related parties or involved the same facts.

20 C. Any officer or employee of this State, any officer or
21 employee of any entity authorized to obtain information
22 pursuant to this Section, and any agent of this State or of
23 such entity who, except with authority of the Director under
24 this Section, shall disclose information shall be guilty of a
25 Class B misdemeanor and shall be disqualified from holding any
26 appointment or employment by the State.

1 D. An individual or his duly authorized agent may be
2 supplied with information from records only to the extent
3 necessary for the proper presentation of his claim for benefits
4 or with his existing or prospective rights to benefits.
5 Discretion to disclose this information belongs solely to the
6 Director and is not subject to a release or waiver by the
7 individual. Notwithstanding any other provision to the
8 contrary, an individual or his or her duly authorized agent may
9 be supplied with a statement of the amount of benefits paid to
10 the individual during the 18 months preceding the date of his
11 or her request.

12 E. An employing unit may be furnished with information,
13 only if deemed by the Director as necessary to enable it to
14 fully discharge its obligations or safeguard its rights under
15 the Act. Discretion to disclose this information belongs solely
16 to the Director and is not subject to a release or waiver by
17 the employing unit.

18 F. The Director may furnish any information that he may
19 deem proper to any public officer or public agency of this or
20 any other State or of the federal government dealing with:

- 21 1. the administration of relief,
- 22 2. public assistance,
- 23 3. unemployment compensation,
- 24 4. a system of public employment offices,
- 25 5. wages and hours of employment, or
- 26 6. a public works program.

1 The Director may make available to the Illinois Workers'
2 Compensation Commission information regarding employers for
3 the purpose of verifying the insurance coverage required under
4 the Workers' Compensation Act and Workers' Occupational
5 Diseases Act.

6 G. The Director may disclose information submitted by the
7 State or any of its political subdivisions, municipal
8 corporations, instrumentalities, or school or community
9 college districts, except for information which specifically
10 identifies an individual claimant.

11 H. The Director shall disclose only that information
12 required to be disclosed under Section 303 of the Social
13 Security Act, as amended, including:

14 1. any information required to be given the United
15 States Department of Labor under Section 303(a)(6); and

16 2. the making available upon request to any agency of
17 the United States charged with the administration of public
18 works or assistance through public employment, the name,
19 address, ordinary occupation and employment status of each
20 recipient of unemployment compensation, and a statement of
21 such recipient's right to further compensation under such
22 law as required by Section 303(a)(7); and

23 3. records to make available to the Railroad Retirement
24 Board as required by Section 303(c)(1); and

25 4. information that will assure reasonable cooperation
26 with every agency of the United States charged with the

1 administration of any unemployment compensation law as
2 required by Section 303(c)(2); and

3 5. information upon request and on a reimbursable basis
4 to the United States Department of Agriculture and to any
5 State food stamp agency concerning any information
6 required to be furnished by Section 303(d); and

7 6. any wage information upon request and on a
8 reimbursable basis to any State or local child support
9 enforcement agency required by Section 303(e); and

10 7. any information required under the income
11 eligibility and verification system as required by Section
12 303(f); and

13 8. information that might be useful in locating an
14 absent parent or that parent's employer, establishing
15 paternity or establishing, modifying, or enforcing child
16 support orders for the purpose of a child support
17 enforcement program under Title IV of the Social Security
18 Act upon the request of and on a reimbursable basis to the
19 public agency administering the Federal Parent Locator
20 Service as required by Section 303(h); and

21 9. information, upon request, to representatives of
22 any federal, State or local governmental public housing
23 agency with respect to individuals who have signed the
24 appropriate consent form approved by the Secretary of
25 Housing and Urban Development and who are applying for or
26 participating in any housing assistance program

1 administered by the United States Department of Housing and
2 Urban Development as required by Section 303(i).

3 I. The Director, upon the request of a public agency of
4 Illinois, of the federal government or of any other state
5 charged with the investigation or enforcement of Section 10-5
6 of the Criminal Code of 1961 (or a similar federal law or
7 similar law of another State), may furnish the public agency
8 information regarding the individual specified in the request
9 as to:

10 1. the current or most recent home address of the
11 individual, and

12 2. the names and addresses of the individual's
13 employers.

14 J. Nothing in this Section shall be deemed to interfere
15 with the disclosure of certain records as provided for in
16 Section 1706 or with the right to make available to the
17 Internal Revenue Service of the United States Department of the
18 Treasury, or the Department of Revenue of the State of
19 Illinois, information obtained under this Act.

20 K. The Department shall make available to the Illinois
21 Student Assistance Commission, upon request, information in
22 the possession of the Department that may be necessary or
23 useful to the Commission in the collection of defaulted or
24 delinquent student loans which the Commission administers.

25 L. The Department shall make available to the State
26 Employees' Retirement System, the State Universities

1 Retirement System, ~~and~~ the Teachers' Retirement System of the
2 State of Illinois, and the Department of Central Management
3 Services, Risk Management Division, upon request, information
4 in the possession of the Department that may be necessary or
5 useful to the System or the Risk Management Division for the
6 purpose of determining whether any recipient of a disability
7 benefit from the System or a workers' compensation benefit from
8 the Risk Management Division is gainfully employed.

9 M. This Section shall be applicable to the information
10 obtained in the administration of the State employment service,
11 except that the Director may publish or release general labor
12 market information and may furnish information that he may deem
13 proper to an individual, public officer or public agency of
14 this or any other State or the federal government (in addition
15 to those public officers or public agencies specified in this
16 Section) as he prescribes by Rule.

17 N. The Director may require such safeguards as he deems
18 proper to insure that information disclosed pursuant to this
19 Section is used only for the purposes set forth in this
20 Section.

21 O. Nothing in this Section prohibits communication with an
22 individual or entity through unencrypted e-mail or other
23 unencrypted electronic means as long as the communication does
24 not contain the individual's or entity's name in combination
25 with any one or more of the individual's or entity's social
26 security number; driver's license or State identification

1 number; account number or credit or debit card number; or any
2 required security code, access code, or password that would
3 permit access to further information pertaining to the
4 individual or entity ~~(Blank)~~.

5 P. Within 30 days after the effective date of this
6 amendatory Act of 1993 and annually thereafter, the Department
7 shall provide to the Department of Financial Institutions a
8 list of individuals or entities that, for the most recently
9 completed calendar year, report to the Department as paying
10 wages to workers. The lists shall be deemed confidential and
11 may not be disclosed to any other person.

12 Q. The Director shall make available to an elected federal
13 official the name and address of an individual or entity that
14 is located within the jurisdiction from which the official was
15 elected and that, for the most recently completed calendar
16 year, has reported to the Department as paying wages to
17 workers, where the information will be used in connection with
18 the official duties of the official and the official requests
19 the information in writing, specifying the purposes for which
20 it will be used. For purposes of this subsection, the use of
21 information in connection with the official duties of an
22 official does not include use of the information in connection
23 with the solicitation of contributions or expenditures, in
24 money or in kind, to or on behalf of a candidate for public or
25 political office or a political party or with respect to a
26 public question, as defined in Section 1-3 of the Election

1 Code, or in connection with any commercial solicitation. Any
2 elected federal official who, in submitting a request for
3 information covered by this subsection, knowingly makes a false
4 statement or fails to disclose a material fact, with the intent
5 to obtain the information for a purpose not authorized by this
6 subsection, shall be guilty of a Class B misdemeanor.

7 R. The Director may provide to any State or local child
8 support agency, upon request and on a reimbursable basis,
9 information that might be useful in locating an absent parent
10 or that parent's employer, establishing paternity, or
11 establishing, modifying, or enforcing child support orders.

12 S. The Department shall make available to a State's
13 Attorney of this State or a State's Attorney's investigator,
14 upon request, the current address or, if the current address is
15 unavailable, current employer information, if available, of a
16 victim of a felony or a witness to a felony or a person against
17 whom an arrest warrant is outstanding.

18 T. The Director shall make available to the Department of
19 State Police, a county sheriff's office, or a municipal police
20 department, upon request, any information concerning the
21 current address and place of employment or former places of
22 employment of a person who is required to register as a sex
23 offender under the Sex Offender Registration Act that may be
24 useful in enforcing the registration provisions of that Act.

25 (Source: P.A. 96-420, eff. 8-13-09.)

1 (820 ILCS 405/2100) (from Ch. 48, par. 660)

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

3 A. All contributions and payments in lieu of contributions
4 collected under this Act, including but not limited to fund
5 building receipts and receipts attributable to the surcharge
6 established pursuant to Section 1506.5, together with any
7 interest thereon; all penalties collected pursuant to this Act;
8 any property or securities acquired through the use thereof;
9 all moneys advanced to this State's account in the unemployment
10 trust fund pursuant to the provisions of Title XII of the
11 Social Security Act, as amended; all moneys directed for
12 transfer from the Master Bond Fund or the Title XII Interest
13 Fund to this State's account in the unemployment trust fund;
14 all moneys received from the Federal government as
15 reimbursements pursuant to Section 204 of the Federal-State
16 Extended Unemployment Compensation Act of 1970, as amended; all
17 moneys credited to this State's account in the unemployment
18 trust fund pursuant to Section 903 of the Federal Social
19 Security Act, as amended; all administrative fees collected
20 from individuals pursuant to Section 900 or from employing
21 units pursuant to Section 2206.1; and all earnings of such
22 property or securities and any interest earned upon any such
23 moneys shall be paid or turned over to and held by the
24 Director, as ex-officio custodian of the clearing account, the
25 unemployment trust fund account and the benefit account, and by
26 the State Treasurer, as ex-officio custodian of the special

1 administrative account, separate and apart from all public
2 moneys or funds of this State, as hereinafter provided. Such
3 moneys shall be administered by the Director exclusively for
4 the purposes of this Act.

5 No such moneys shall be paid or expended except upon the
6 direction of the Director in accordance with such regulations
7 as he shall prescribe pursuant to the provisions of this Act.

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

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

23 The Treasurer shall maintain for such moneys a special
24 administrative account. The Director shall maintain for such
25 moneys 3 separate accounts: a clearing account, a benefit
26 account and an unemployment trust fund account. All moneys

1 payable under this Act (except moneys requisitioned from this
2 State's account in the unemployment trust fund and deposited in
3 the benefit account and moneys directed for deposit into the
4 Special Programs Fund provided for under Section 2107),
5 including but not limited to moneys directed for transfer from
6 the Master Bond Fund or the Title XII Interest Fund to this
7 State's account in the unemployment trust fund, upon receipt
8 thereof by the Director, shall be immediately deposited in the
9 clearing account; provided, however, that, except as is
10 otherwise provided in this Section, interest and penalties
11 shall not be deemed a part of the clearing account but shall be
12 transferred immediately upon clearance thereof to the special
13 administrative account; further provided that an amount not to
14 exceed \$90,000,000 in payments attributable to the surcharge
15 established pursuant to Section 1506.5, including any interest
16 thereon, shall not be deemed a part of the clearing account but
17 shall be transferred immediately upon clearance thereof to the
18 Title XII Interest Fund.

19 After clearance thereof, all other moneys in the clearing
20 account shall be immediately deposited by the Director with the
21 Secretary of the Treasury of the United States of America to
22 the credit of the account of this State in the unemployment
23 trust fund, established and maintained pursuant to the Federal
24 Social Security Act, as amended, except fund building receipts,
25 which shall be deposited into the Master Bond Fund. The benefit
26 account shall consist of all moneys requisitioned from this

1 State's account in the unemployment trust fund. The moneys in
2 the benefit account shall be expended in accordance with
3 regulations prescribed by the Director and solely for the
4 payment of benefits, refunds of contributions, interest and
5 penalties under the provisions of the Act, the payment of
6 health insurance in accordance with Section 410 of this Act,
7 and the transfer or payment of funds to any Federal or State
8 agency pursuant to reciprocal arrangements entered into by the
9 Director under the provisions of Section 2700E, except that
10 moneys credited to this State's account in the unemployment
11 trust fund pursuant to Section 903 of the Federal Social
12 Security Act, as amended, shall be used exclusively as provided
13 in subsection B. For purposes of this Section only, to the
14 extent allowed by applicable legal requirements, the payment of
15 benefits includes but is not limited to the payment of
16 principal on any bonds issued pursuant to the Illinois
17 Unemployment Insurance Trust Fund Financing Act, exclusive of
18 any interest or administrative expenses in connection with the
19 bonds. The Director shall, from time to time, requisition from
20 the unemployment trust fund such amounts, not exceeding the
21 amounts standing to the State's account therein, as he deems
22 necessary solely for the payment of such benefits, refunds, and
23 funds, for a reasonable future period. The Director, as
24 ex-officio custodian of the benefit account, which shall be
25 kept separate and apart from all other public moneys, shall
26 issue payment of such benefits, refunds, health insurance and

1 funds solely from the moneys so received into the benefit
2 account. However, after January 1, 1987, no payment shall be
3 drawn on such benefit account unless at the time of drawing
4 there is sufficient money in the account to make the payment.
5 The Director shall retain in the clearing account an amount of
6 interest and penalties equal to the amount of interest and
7 penalties to be refunded from the benefit account. After
8 clearance thereof, the amount so retained shall be immediately
9 deposited by the Director, as are all other moneys in the
10 clearing account, with the Secretary of the Treasury of the
11 United States. If, at any time, an insufficient amount of
12 interest and penalties is available for retention in the
13 clearing account, no refund of interest or penalties shall be
14 made from the benefit account until a sufficient amount is
15 available for retention and is so retained, or until the State
16 Treasurer, upon the direction of the Director, transfers to the
17 Director a sufficient amount from the special administrative
18 account, for immediate deposit in the benefit account.

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

1 unemployment trust fund.

2 Moneys in the clearing, benefit and special administrative
3 accounts shall not be commingled with other State funds but
4 they shall be deposited as required by law and maintained in
5 separate accounts on the books of a savings and loan
6 association or bank.

7 No bank or savings and loan association shall receive
8 public funds as permitted by this Section, unless it has
9 complied with the requirements established pursuant to Section
10 6 of "An Act relating to certain investments of public funds by
11 public agencies", approved July 23, 1943, as now or hereafter
12 amended.

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

1 enactment of an appropriation law which:

2 1. Specifies the purpose or purposes for which such
3 moneys are appropriated and the amount or amounts
4 appropriated therefor;

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

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

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

23 Moneys appropriated as provided herein for the payment of
24 expenses of administration shall be requisitioned by the
25 Director as needed for the payment of obligations incurred
26 under such appropriation. Upon requisition, such moneys shall

1 be deposited with the State Treasurer, who shall hold such
2 moneys, as ex-officio custodian thereof, in accordance with the
3 requirements of Section 2103 and, upon the direction of the
4 Director, shall make payments therefrom pursuant to such
5 appropriation. Moneys so deposited shall, until expended,
6 remain a part of the unemployment trust fund and, if any will
7 not be expended, shall be returned promptly to the account of
8 this State in the unemployment trust fund.

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

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

20 (Source: P.A. 97-1, eff. 3-31-11.)

21 (820 ILCS 405/2203) (from Ch. 48, par. 683)

22 Sec. 2203. Service of notice-Place of hearing-By whom
23 conducted.

24 Whenever service of notice is required by Sections 2200 or
25 2201, such notice shall be deemed to have been served when

1 deposited with the United States certified or registered mail
2 addressed to the employing unit at its principal place of
3 business, or its last known place of business or residence, or
4 may be served by any person of full age in the same manner as is
5 provided by statute for service of process in civil cases. If
6 represented by counsel in the proceedings before the Director,
7 then service of notice may be made upon such employing unit by
8 mailing same to such counsel. If agreed to by the person or
9 entity entitled to notice, notice may be given and completed
10 electronically, in the manner prescribed by rule, by posting
11 the notice on a secure web site accessible to the person or
12 entity and sending notice of the posting to the last known
13 e-mail address of the person or entity. All hearings provided
14 for in Sections 2200 and 2201 shall be held in the county
15 wherein the employing unit has its principal place of business
16 in this State, provided that if the employing unit has no
17 principal place of business in this State, such hearing may be
18 held in Cook County, provided, further, that such hearing may
19 be held in any county designated by the Director if the
20 petitioning employing unit shall consent thereto. The hearings
21 shall be conducted by the Director or by any full-time employee
22 of the Director, selected in accordance with the provisions of
23 the "Personnel Code" enacted by the Sixty-Ninth General
24 Assembly, by him designated. Such representative so designated
25 by the Director shall have all powers given the Director by
26 Sections 1000, 1002, and 1003 of this Act.

1 (Source: Laws 1957, p. 2667.)

2 (820 ILCS 405/2206.1) (from Ch. 48, par. 686.1)

3 Sec. 2206.1. In addition to the remedies provided by this
4 Act, when an employing unit defaults in any payment or
5 contribution required to be made to the State under the
6 provisions of this Act, the Director may request the
7 Comptroller to withhold the amount due in accordance with the
8 provisions of Section 10.05 of the State Comptroller Act and
9 the Director may request the Secretary of the Treasury to
10 withhold the amount due to the extent allowed by and in
11 accordance with Section 6402(f) of the federal Internal Revenue
12 Code of 1986, as amended. Where the Director requests
13 withholding by the Secretary of the Treasury pursuant to this
14 Section, in addition to the amount of the payment otherwise
15 owed by the employing unit, the employing unit shall be liable
16 for any legally authorized administrative fee assessed by the
17 Secretary, with such fee to be added to the amount to be
18 withheld by the Secretary.

19 (Source: P.A. 83-1.)

20 (820 ILCS 405/2405 new)

21 Sec. 2405. Process; failure to file reports or make
22 payments. The process available to the Department of Revenue
23 pursuant to Section 3-7 of the Uniform Penalty and Interest Act
24 with respect to an unpaid trust tax, interest, or penalties

1 shall be available to the Department of Employment Security
2 with respect to unpaid contributions, payments in lieu of
3 contributions, penalties, and interest due pursuant to this Act
4 where any officer or employee of the employer who has the
5 control, supervision, or responsibility of filing wage or
6 contribution reports and making payment of contributions or
7 payments in lieu of contributions pursuant to this Act
8 willfully fails to file the report or make the payment or
9 willfully attempts in any other manner to evade or defeat a
10 liability pursuant to this Act. For purposes of this Section,
11 references to the Department or Director of Revenue in Section
12 3-7 of the Uniform Penalty and Interest Act shall be deemed to
13 be references to the Department or Director of Employment
14 Security. Procedures for protest and review of a notice of
15 penalty liability under this Section shall be the same as those
16 prescribed for protest and review of a determination and
17 assessment under Section 2200.

18 Section 99. Effective date. This Act takes effect upon
19 becoming law.".