

1 AN ACT concerning State government.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Unemployment Insurance Act is amended by  
5 changing Sections 401, 403, 700, 1505, 1506.6, and 2800 as  
6 follows:

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

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

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

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

1 the individual's prior average weekly wage, rounded (if not  
2 already a multiple of one dollar) to the next higher dollar;  
3 provided, however, that the weekly benefit amount cannot  
4 exceed the maximum weekly benefit amount and cannot be less  
5 than \$51. With respect to any benefit year beginning on or  
6 after January 1, 2029 ~~2027~~ and before January 1, 2030 ~~2028~~, an  
7 individual's weekly benefit amount shall be 40.8% ~~40.6%~~ of the  
8 individual's prior average weekly wage, rounded (if not  
9 already a multiple of one dollar) to the next higher dollar;  
10 provided, however, that the weekly benefit amount cannot  
11 exceed the maximum weekly benefit amount and cannot be less  
12 than \$51.

13 2. For the purposes of this subsection:

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

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

25 "Determination period" means, with respect to each June 1  
26 determination date, the 12 consecutive calendar months ending

1 on the immediately preceding December 31 and, with respect to  
2 each December 1 determination date, the 12 consecutive  
3 calendar months ending on the immediately preceding June 30.

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

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

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

23 "Average monthly covered employment" means one-twelfth of  
24 the sum of the covered employment for the 12 months of a  
25 determination period.

26 "Statewide average annual wage" means the quotient,

1 obtained by dividing gross wages by average monthly covered  
2 employment for the same determination period, rounded (if not  
3 already a multiple of one cent) to the nearest cent.

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

1 determination shall not be subject to the limitation of the  
2 statewide average weekly wage as computed in accordance with  
3 the preceding sentence of this paragraph.

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

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

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

21 With respect to any benefit year beginning on or after  
22 January 1, 2029 ~~2027~~ and before January 1, 2030 ~~2028~~, "maximum  
23 weekly benefit amount" with respect to each week beginning  
24 within a benefit period means 40.8% ~~40.6%~~ of the statewide  
25 average weekly wage, rounded (if not already a multiple of one  
26 dollar) to the next higher dollar.

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

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

25 With respect to any benefit year beginning on or after  
26 January 6, 2008 and before January 1, 2010, an individual to

1 whom benefits are payable with respect to any week shall, in  
2 addition to those benefits, be paid, with respect to such  
3 week, as follows: in the case of an individual with a  
4 nonworking spouse, 9% of the individual's prior average weekly  
5 wage, rounded (if not already a multiple of one dollar) to the  
6 next higher dollar, provided, that the total amount payable to  
7 the individual with respect to a week shall not exceed 56% of  
8 the 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, 18.2% of the individual's prior average weekly wage,  
12 rounded (if not already a multiple of one dollar) to the next  
13 higher dollar, provided that the total amount payable to the  
14 individual with respect to a week shall not exceed 65.2% of the  
15 statewide average weekly wage, rounded (if not already a  
16 multiple of one dollar) to the next higher dollar.

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

24 Except as otherwise provided in this Section, with respect  
25 to any benefit year beginning on or after January 1, 2010, an  
26 individual to whom benefits are payable with respect to any

1 week shall, in addition to those benefits, be paid, with  
2 respect to such week, as follows: in the case of an individual  
3 with a nonworking spouse, the greater of (i) 9% of the  
4 individual's prior average weekly wage, rounded (if not  
5 already a multiple of one dollar) to the next higher dollar, or  
6 (ii) \$15, provided that the total amount payable to the  
7 individual with respect to a week shall not exceed 56% 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, the greater of (i) the product of the dependent  
12 child allowance rate multiplied by the individual's prior  
13 average weekly wage, rounded (if not already a multiple of one  
14 dollar) to the next higher dollar, or (ii) the lesser of \$50 or  
15 50% of the individual's weekly benefit amount, rounded (if not  
16 already a multiple of one dollar) to the next higher dollar,  
17 provided that the total amount payable to the individual with  
18 respect to a week shall not exceed the product of the statewide  
19 average weekly wage multiplied by the sum of 47% plus the  
20 dependent child allowance rate, rounded (if not already a  
21 multiple of one dollar) to the next higher dollar.

22 With respect to any benefit year beginning on or after  
23 January 1, 2029 ~~2027~~ and before January 1, 2030 ~~2028~~, an  
24 individual to whom benefits are payable with respect to any  
25 week shall, in addition to those benefits, be paid, with  
26 respect to such week, as follows: in the case of an individual

1 with a nonworking spouse, the greater of (i) 9% of the  
2 individual's prior average weekly wage, rounded (if not  
3 already a multiple of one dollar) to the next higher dollar, or  
4 (ii) \$15, provided that the total amount payable to the  
5 individual with respect to a week shall not exceed 49.8% ~~49.6%~~  
6 of the statewide average weekly wage, rounded (if not already  
7 a multiple of one dollar) to the next higher dollar; and in the  
8 case of an individual with a dependent child or dependent  
9 children, the greater of (i) the product of the dependent  
10 child allowance rate multiplied by the individual's prior  
11 average weekly wage, rounded (if not already a multiple of one  
12 dollar) to the next higher dollar, or (ii) the lesser of \$50 or  
13 50% of the individual's weekly benefit amount, rounded (if not  
14 already a multiple of one dollar) to the next higher dollar,  
15 provided that the total amount payable to the individual with  
16 respect to a week shall not exceed the product of the statewide  
17 average weekly wage multiplied by the sum of 40.8% ~~40.6%~~ plus  
18 the dependent child allowance rate, rounded (if not already a  
19 multiple of one dollar) to the next higher dollar.

20 With respect to each benefit year beginning after calendar  
21 year 2012, the dependent child allowance rate shall be the sum  
22 of the allowance adjustment applicable pursuant to Section  
23 1400.1 to the calendar year in which the benefit year begins,  
24 plus the dependent child allowance rate with respect to each  
25 benefit year beginning in the immediately preceding calendar  
26 year, except as otherwise provided in this subsection. The

1 dependent child allowance rate with respect to each benefit  
2 year beginning in calendar year 2010 shall be 17.9%. The  
3 dependent child allowance rate with respect to each benefit  
4 year beginning in calendar year 2011 shall be 17.4%. The  
5 dependent child allowance rate with respect to each benefit  
6 year beginning in calendar year 2012 shall be 17.0% and, with  
7 respect to each benefit year beginning after calendar year  
8 2012, shall not be less than 17.0% or greater than 17.9%.

9 For the purposes of this subsection:

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

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

1 disability: provided, that no person who has been determined  
2 to be a child of an individual who has been allowed benefits  
3 with respect to a week in the individual's benefit year shall  
4 be deemed to be a child of the other parent, and no other  
5 person shall be determined to be a child of such other parent,  
6 during the remainder of that benefit year.

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

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

22 (II) (Blank).

23 (Source: P.A. 102-671, eff. 11-30-21; 102-700, eff. 4-19-22;  
24 102-1105, eff. 1-1-23; 103-1059, eff. 12-20-24.)

25 (820 ILCS 405/403) (from Ch. 48, par. 403)

1           Sec. 403. Maximum total amount of benefits.

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

7           B. With respect to any benefit year beginning on or after  
8           September 30, 1979, except as otherwise provided in this  
9           Section, any otherwise eligible individual shall be entitled,  
10          during such benefit year, to a maximum total amount of  
11          benefits equal to 26 times the individual's weekly benefit  
12          amount plus dependents' allowances, or to the total wages for  
13          insured work paid to such individual during the individual's  
14          base period, whichever amount is smaller. With respect to any  
15          benefit year beginning in calendar year 2012, any otherwise  
16          eligible individual shall be entitled, during such benefit  
17          year, to a maximum total amount of benefits equal to 25 times  
18          the individual's weekly benefit amount plus dependents'  
19          allowances, or to the total wages for insured work paid to such  
20          individual during the individual's base period, whichever  
21          amount is smaller. With respect to any benefit year beginning  
22          on or after January 1, 2029 ~~2027~~ and before January 1, 2030  
23          ~~2028~~, any otherwise eligible individual shall be entitled,  
24          during such benefit year, to a maximum total amount of  
25          benefits equal to 24 ~~23~~ times the individual's weekly benefit  
26          amount plus dependents' allowances, or to the total wages for

1 insured work paid to such individual during the individual's  
2 base period, whichever amount is smaller.

3 (II) (Blank).

4 (Source: P.A. 102-671, eff. 11-30-21; 102-700, eff. 4-19-22;  
5 102-1105, eff. 1-1-23; 103-1059, eff. 12-20-24.)

6 (820 ILCS 405/700) (from Ch. 48, par. 450)

7 Sec. 700. Filing claims for benefits.

8 A. Claims for benefits shall be made in accordance with  
9 such regulations as the Director may prescribe. Each employer  
10 shall post and maintain printed statements concerning such  
11 regulations or such other matters as the Director may by  
12 regulation prescribe in places readily accessible to  
13 individuals in such employer's service. Each employer shall  
14 supply to such individuals copies of such printed statements  
15 or materials relating to claims for benefits as the Director  
16 may by regulation prescribe. Such printed statements shall be  
17 supplied by the Director to each employer without cost to the  
18 employer.

19 B. 1. When an employer employing 75 or more employees in  
20 this State at any point in time during the calendar year  
21 immediately preceding the calendar year in which a layoff or  
22 separation occurs resulting in the separation of 50 or more  
23 employees at a single site of employment, excluding part-time  
24 employees as defined in subsection (e) of Section 5 of the  
25 Illinois Worker Adjustment and Retraining Notification Act,

1 conducts such a layoff or separation, the employer shall  
2 submit the name of each separated employee, each separated  
3 employee's social security number, the beginning date of each  
4 employee's separation, and, if applicable, the return to work  
5 date for each such employee, to the Department in the secure  
6 manner prescribed by the Department. Submissions required by  
7 this subsection shall be sent to the Department as soon as  
8 practicable prior to the beginning of any such separation.

9 2. Submission of the information by an employer in  
10 accordance with this subsection shall not be construed as a  
11 determination of eligibility for unemployment insurance  
12 benefits, and shall have no effect on an individual or  
13 employing unit's rights or responsibilities as set forth in  
14 this Act unless specifically stated. The Department may adopt  
15 rules necessary to implement and administer this subsection.  
16 The Department is authorized to enter into an appropriate  
17 agreement with the Department of Commerce and Economic  
18 Opportunity to provide information submitted under this  
19 subsection to assist in the coordination of layoff response  
20 activities.

21 3. In no event shall this subsection apply to any employer  
22 with respect to employees working in the construction industry  
23 who are covered by a bona fide collective bargaining agreement  
24 with a labor organization.

25 4. For the purposes of this subsection:

26 "Construction industry" means any constructing, altering,

1 reconstructing, repairing, rehabilitating, refinishing,  
2 refurbishing, remodeling, remediating, renovating, custom  
3 fabricating, maintenance, landscaping, improving, wrecking,  
4 painting, decorating, demolishing, and adding to or  
5 subtracting from any building, structure, highway, roadway,  
6 street, bridge, alley, sewer, ditch, sewage disposal plant,  
7 water works, parking facility, railroad, excavation, or other  
8 structure, project, development, or real property, or  
9 improvement, or to any part thereof, including moving  
10 construction-related materials on the job site to or from the  
11 job site, snow plowing, snow removal, and refuse collection,  
12 whether or not the performance of the work involves the  
13 addition to, or fabrication into, any structure, project,  
14 development, or real property, or improvement, of any material  
15 or article of merchandise.

16 "Single site of employment" has the meaning set forth in  
17 56 Ill. Adm. Code 230.120.

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

19 (820 ILCS 405/1505) (from Ch. 48, par. 575)

20 Sec. 1505. Adjustment of state experience factor.

21 (I) A. For calendar years prior to 1988, the state  
22 experience factor shall be adjusted in accordance with the  
23 provisions of this Act as amended and in effect on November 18,  
24 2011.

25 B. (Blank).

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

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

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

14 The target balance in each calendar year prior to 2003  
15 is \$750,000,000. The target balance in calendar year 2003  
16 is \$920,000,000. The target balance in calendar year 2004  
17 is \$960,000,000. The target balance in calendar year 2005  
18 and each calendar year through 2022 is \$1,000,000,000. The  
19 target balance in calendar year 2023 and each calendar  
20 year thereafter is \$1,750,000,000.

21 2. For the purposes of this subsection:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 D-2. (Blank).

2 D-3. The adjusted state experience factor for calendar  
3 year 2029 ~~2027~~ shall be increased by 20% absolute above the  
4 adjusted state experience factor as calculated without regard  
5 to this subsection. The increase in the adjusted state  
6 experience factor for calendar year 2029 ~~2027~~ pursuant to this  
7 subsection shall not be counted for purposes of applying  
8 paragraph 3 or 4 of subsection D to the calculation of the  
9 adjusted state experience factor for calendar year 2030 ~~2028~~.

10 D-4. The adjusted state experience factor for calendar  
11 years beginning in 2024 shall be increased by 3% absolute  
12 above the adjusted state experience factor as calculated  
13 without regard to this subsection or subsection D-3. The  
14 increase in the state experience factor provided for in this  
15 subsection shall not be counted for purposes of applying  
16 paragraph 3 or 4 of subsection D to the calculation of the  
17 adjusted state experience factor for the following calendar  
18 year. This subsection shall cease to be operative beginning  
19 January 1 of the calendar year following the calendar year in  
20 which the total amount of the transfers of funds provided for  
21 in subsection B of Part (I) of Section 2101.1 equals the total  
22 amount of the appropriation.

23 E. The amount standing to the credit of this State's  
24 account in the unemployment trust fund as of June 30 shall be  
25 deemed to include as part thereof (a) any amount receivable on  
26 that date from any Federal governmental agency, or as a

1 payment in lieu of contributions under the provisions of  
2 Sections 1403 and 1405 B and paragraph 2 of Section 302C, in  
3 reimbursement of benefits paid to individuals, and (b) amounts  
4 credited by the Secretary of the Treasury of the United States  
5 to this State's account in the unemployment trust fund  
6 pursuant to Section 903 of the Federal Social Security Act, as  
7 amended, including any such amounts which have been  
8 appropriated by the General Assembly in accordance with the  
9 provisions of Section 2100 B for expenses of administration,  
10 except any amounts which have been obligated on or before that  
11 date pursuant to such appropriation.

12 (II) (Blank).

13 (Source: P.A. 102-671, eff. 11-30-21; 102-700, eff. 4-19-22;  
14 102-1105, eff. 1-1-23; 103-1059, eff. 12-20-24.)

15 (820 ILCS 405/1506.6)

16 Sec. 1506.6. Surcharge; specified period.

17 (I) For each employer whose contribution rate for calendar  
18 year 2029 ~~2027~~ is determined pursuant to Section 1500 or  
19 1506.1, in addition to the contribution rate established  
20 pursuant to Section 1506.3, an additional surcharge of 0.350%  
21 shall be added to the contribution rate. The surcharge  
22 established by this Section shall be due at the same time as  
23 other contributions with respect to the quarter are due, as  
24 provided in Section 1400. Payments attributable to the  
25 surcharge established pursuant to this Section shall be

1 contributions and deposited into the clearing account.

2 (II) (Blank).

3 (Source: P.A. 102-671, eff. 11-30-21; 102-700, eff. 4-19-22;  
4 102-1105, eff. 1-1-23; 103-1059, eff. 12-20-24.)

5 (820 ILCS 405/2800) (from Ch. 48, par. 780)

6 Sec. 2800. Violations and penalties.

7 A. It shall be unlawful for any person or employing unit  
8 to--

9 1. Make a false statement or representation or fail to  
10 disclose a material fact:

11 a. To obtain, or increase, or prevent, or reduce  
12 any benefit or payment under the provisions of this  
13 Act, or under the unemployment compensation law of any  
14 State or the Federal Government, either for himself or  
15 for any other person; or

16 b. To avoid or reduce any contribution or other  
17 payment required from an employing unit under this  
18 Act.

19 2. Fail to pay a contribution due under the provisions  
20 of this Act.

21 3. Fail to furnish any report, audit, or information  
22 duly required by the Director under this Act.

23 4. Refuse to allow the Director or his duly authorized  
24 representative to inspect or copy the pay roll or other  
25 records or documents relative to the enforcement of this

1 Act or required by this Act.

2 5. Make any deduction from the wages of any individual  
3 in its employ because of its liability for the payment of  
4 contributions required by this Act.

5 6. Knowingly fail to furnish to any individual in its  
6 employ any notice, report, or information duly required  
7 under the provisions of this Act or the rules or  
8 regulations of the Director.

9 7. Attempt to induce any individual, directly or  
10 indirectly (by promise of re-employment or by threat not  
11 to employ or not to re-employ or by any other means), to  
12 refrain from claiming or accepting benefits or to waive  
13 any other rights under this Act; or to maintain a rehiring  
14 policy which discriminates against former individuals in  
15 its employ by reason of their having claimed benefits.

16 8. Pay contributions upon wages for services not  
17 rendered for such employing unit if the purpose of such  
18 payment is either to reduce the amount of contributions  
19 due or to become due from any employing unit or to affect  
20 the benefit rights of any individual.

21 9. Solicit, or aid or abet the solicitation of,  
22 information from any individual concerning his place of  
23 employment, residence, assets or earnings, by any means  
24 which are intended to mislead such individual to believe  
25 that the person or employing unit seeking such information  
26 is the Department or one of its Divisions or branches, or a

1 representative thereof.

2 B. Except as provided in subsection C, any ~~Any~~ employing  
3 unit or person who willfully violates any provision of this  
4 Section or any other provision of this Act or any rule or  
5 regulation promulgated thereunder, or does any act prohibited  
6 by this Act, or who fails, neglects, or refuses to perform any  
7 duty required by any provision of this Act or rule or  
8 regulation of the Director, within the time prescribed by the  
9 Director, for which no penalty has been specifically provided,  
10 or who fails, neglects, or refuses to obey any lawful order  
11 given or made by the Director, shall be guilty of a Class B  
12 misdemeanor, and each such act, failure, neglect, or refusal  
13 shall constitute a separate and distinct offense. An employing  
14 unit's or person's willful filing of a fraudulent quarterly  
15 wage report shall constitute a Class 4 felony if the amount of  
16 contributions owed with respect to the quarter is less than  
17 \$300 and a Class 3 felony if the amount of contributions owed  
18 with respect to the quarter is \$300 or more. An employing  
19 unit's or person's willful failure to honor a subpoena issued  
20 by the Department shall constitute a Class 4 felony. If a  
21 person or employing unit described in this Section is a  
22 corporation, the president, the secretary, and the treasurer,  
23 and any other officer exercising corresponding functions,  
24 shall each be subject to the aforesaid penalties for the  
25 violation of any provisions of this Section of which he or they  
26 had or, in the exercise of his or their duties, ought to have

1 had knowledge, not including the provisions regarding the  
2 filing of a fraudulent quarterly wage report or the willful  
3 failure to honor a subpoena.

4 C. An employer that willfully fails to comply with the  
5 requirements of subsection B of Section 700 may be subject to a  
6 civil penalty of not more than \$750 for each day of the  
7 employer's violation after the separations begin to occur, as  
8 determined by the Department.

9 (Source: P.A. 98-107, eff. 7-23-13.)

10 Section 99. Effective date. This Act takes effect January  
11 1, 2027.