



## FREQUENTLY ASKED QUESTIONS

### ***Eligibility for Unemployment Insurance***

- What if I'm laid off because the place where I work is temporarily closed because of the COVID-19 virus?
- What if I quit my job because I am generally concerned over the COVID-19 virus?
- What if I'm confined to my home because I must care for my child or because I have been diagnosed with the COVID-19 virus?
- What if I leave work because my child's school has temporarily closed, and I feel I have to stay home with the child?
- What if I have reduced wages (part-time work)? Can I work and receive benefits?
- Am I eligible for unemployment if I am currently receiving income using my vacation days, sick days, or receiving FMLA payments?
- What determines if I'm able to work, available for work, and actively seeking work?
- How do I look for work?
- Am I required to use Illinois Job Link?
- I am receiving wages from an employer, and I also have a side business where I am an independent contractor. I lost all of my independent contractor work, but I am still receiving some wages from my employer. Am I eligible for benefits?
- I am an undocumented individual. My employer had been paying me in cash but closed the business as the result of COVID-19. Am I eligible for any unemployment benefits?
- I have a green card and was recently laid-off due to COVID-19. Am I eligible?

### ***Filing a Claim for Unemployment Insurance***

- How can I file a claim?
- When can I file a claim?
- Are local and regional IDES offices open?
- Will my benefits be affected if I cannot file immediately?
- What information do I need to file my claim?
- What happens after I file my claim?

### ***Certifying a Claim and Receiving Benefits***

- What is the difference between filing a claim and certifying?
- How do I certify?
- When will I start receiving my benefits?
- Will I receive an additional benefit if I have children or a spouse who does not work?
- Are my benefits taxable?
- If I am receiving Workers' Compensation payments, will this affect my unemployment benefits?
- I receive a pension. Will this affect my unemployment benefits?
- I received a debit card in the mail but it did not have any funds on it. Why not?

### ***Exhausting Benefits and Receiving an Extension***

- I have exhausted my rights to UI. Will additional benefits be available because of the COVID-19 situation?

What if I exhausted my state benefits before the Governor's Executive Order declaring a disaster? Am I eligible for an additional 13 weeks of benefits now?

### ***Federal Pandemic Unemployment Compensation (FPUC, The \$600 Increase to Benefits)***

Who is eligible for the additional \$600?

Are self-employed individuals receiving assistance under the Pandemic Unemployment Assistance program eligible for the additional \$600?

Once my application is processed and I begin receiving my unemployment benefits, will I also receive the additional \$600 at the same time?

I am still working with reduced hours. If I earn more than my Weekly Benefit Amount, will I still receive the additional \$600?

### ***Pandemic Unemployment Assistance (PUA) & Self-Employed Workers***

I am self-employed. Do I qualify under the new federal unemployment program?

I receive a 1099 for the job(s) I do as an independent contractor. Am I eligible for PUA?

When will applications for the Pandemic Unemployment Assistance (PUA) from the CARES Act be open?

What does "Reasons attributable to COVID-19" mean?

How long will Pandemic Unemployment Assistance last? Will my PUA claim be backdated?

As a sole proprietor or independent contractor, what documentation must I provide if I am eligible to receive benefits?

I did not file a tax return in 2019. Will I be eligible for benefits?

I was fired from my job for misconduct and was denied regular State unemployment benefits. Do I qualify for Pandemic Unemployment Assistance?

I am an independent contractor, but I am only partially unemployed (i.e., my revenue has taken a significant loss, but I am not completely out of work). Can I receive unemployment benefits?

### ***Employer Considerations***

If an employee receives unemployment benefits as a result of COVID-19, is the employer liable for the cost of benefits?

Are there resources for my business potentially closing or laying off employees?

If I want to protest a claim, how long do I have?

Are employers going to be given extra time for filing the monthly payroll or quarterly wage reports?

I run a not-for-profit entity and have less than 4 employees. Can I retroactively elect to be liable under the UI Act so my employees can receive unemployment benefits?

Can the employer require staff to utilize leave in lieu of paying them their salary? How does this affect unemployment eligibility?

I was forced to furlough some workers, but now they refuse to come back to work. What should I do?

## ELIGIBILITY FOR REGULAR UNEMPLOYMENT INSURANCE

### WHAT IF I'M LAID OFF BECAUSE THE PLACE WHERE I WORK IS TEMPORARILY CLOSED BECAUSE OF THE COVID-19 VIRUS?

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An individual temporarily laid off in this situation could qualify for benefits if he or she was able and available for and actively seeking work. Under emergency rules IDES recently adopted, the individual would not have to register with the employment service. He or she would be actively seeking work as long as the individual was prepared to return to his or her job as soon the employer reopened.

### WHAT IF I QUIT MY JOB BECAUSE I AM GENERALLY CONCERNED OVER THE COVID-19 VIRUS?

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An individual who leaves work voluntarily without a good reason attributable to the employer is generally disqualified from receiving UI. The eligibility of an individual in this situation will depend on whether the facts of his or her case demonstrate the individual had a good reason for quitting and that the reason was attributable to the employer. An individual generally has a duty to make a reasonable effort to work with his or her employer to resolve whatever issues have caused the individual to consider quitting.

### WHAT IF I'M CONFINED TO MY HOME BECAUSE I MUST CARE FOR MY CHILD OR BECAUSE I HAVE BEEN DIAGNOSED WITH THE COVID-19 VIRUS?

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An individual in any of those situations would be unemployed through no fault of his or her own. However, to qualify for UI, he or she would still need to meet all other eligibility requirements, including the requirements that the individual be able and available for work, registered with the state employment service and actively seeking work from the confines of his or her home. The individual would be considered able and available for work if there was some work that he or she could perform from home (e.g., transcribing, data entry, virtual assistant services) and there is a labor market for that work.

### WHAT IF I LEAVE WORK BECAUSE MY CHILD'S SCHOOL HAS TEMPORARILY CLOSED, AND I FEEL I HAVE TO STAY HOME WITH THE CHILD?

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Ordinarily, an individual who left work to address childcare needs would be considered to have left work voluntarily and would generally be disqualified from receiving UI, unless the reason for leaving was attributable to the employer. However, the fact that all schools statewide have temporarily closed in response to the COVID-19 virus presents a unique situation in which it is unlikely a parent whose child cannot stay home alone has a ready alternative to staying home

with the child himself/herself. Under the current circumstances, someone who left work to care for the child could be considered as unemployed through no fault of his or her own; in that case, to qualify for UI, the individual would still need to meet all other eligibility requirements, including the requirements that the individual be able and available for work, registered with the state employment service and actively seeking work from the confines of his or her home. The individual would be considered able and available for work if there was some work that he or she could perform from home (e.g., transcribing, data entry, virtual assistant services) and there is a labor market for that work.

#### WHAT IF I HAVE REDUCED WAGES (PART-TIME WORK)? CAN I WORK AND RECEIVE BENEFITS?

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Yes, if your earnings are less than your weekly benefit amount (WBA), you may be eligible for all or partial benefits.

In general, when a claimant files a claim for unemployment benefits, a weekly benefit amount (WBA) for that individual is determined using the amount of wages in the claimant's work history. High earners will generally max out at \$484 per week for their WBA. If, for a given week due to a cut in hours, an employee does not earn more than his or her WBA, then that claimant could be eligible for benefits, but their weekly benefit would be reduced by a formula in the Unemployment Insurance Act. If the claimant receives no wages for a given week, they may be entitled to their WBA without reduction. If a claimant receives more than his or her WBA for a given week, they are not considered to be unemployed and are not eligible for benefits. A claimant must meet all other requirements, including certifying that he or she is able and available for work, among others, to receive benefits.

#### AM I ELIGIBLE FOR UNEMPLOYMENT IF I AM CURRENTLY RECEIVING INCOME USING MY VACATION DAYS, SICK DAYS, OR RECEIVING FMLA PAYMENTS?

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Money received from your employer for using your vacation and sick days, as well as FMLA payments, are considered wages and will be taken into account to determine if you are eligible for benefits and, if so, the amount of the benefits.

#### WHAT DETERMINES IF I'M ABLE TO WORK, AVAILABLE FOR WORK, AND ACTIVELY SEEKING WORK?

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An individual is considered able to work if he or she is mentally and physically capable of performing a job for which a labor market exists. To be considered available for work, an individual cannot impose conditions on the acceptance of work if those conditions essentially leave him or her with no reasonable prospect of work. An individual is actively seeking work if he or she is making an effort that is reasonably calculated to return the individual to work. An individual cannot refuse a suitable job offer or they could lose eligibility for benefits.

#### HOW DO I LOOK FOR WORK?

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One way to look for work is IDES's Illinois Job Link (IJL) website, which is an employment service tool used to enhance an individual's ability to obtain employment.

#### AM I REQUIRED TO USE ILLINOIS JOB LINK?

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Normally, an individual is required to register with Illinois Job Link to be eligible for unemployment benefits, but there are exceptions to this requirement, including where local labor market conditions indicate employment service registration would not increase the likelihood of returning to work. This exception applies to workers temporarily laid off due to the COVID-19 outbreak. The registration requirement is waived with respect to them.

#### I AM RECEIVING WAGES FROM AN EMPLOYER, AND I ALSO HAVE A SIDE BUSINESS WHERE I AM AN INDEPENDENT CONTRACTOR. I LOST ALL OF MY INDEPENDENT CONTRACTOR WORK, BUT I AM STILL RECEIVING SOME WAGES FROM MY EMPLOYER. AM I ELIGIBLE FOR BENEFITS?

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For regular unemployment purposes, payment for services performed by an individual in self-employment is not considered wages under the Unemployment Act. This means such payment: (1) is not reported on the certification form; (2) is not considered in determining if there have been enough wages earned during the base period to be eligible for unemployment; and (3) does not reduce an individual's weekly benefit amount. If there are enough wages in the base period other than payment for services performed in self-employment, a claimant could be eligible for regular unemployment.

#### I AM AN UNDOCUMENTED INDIVIDUAL. MY EMPLOYER HAD BEEN PAYING ME IN CASH BUT CLOSED THE BUSINESS AS THE RESULT OF COVID-19. AM I ELIGIBLE FOR ANY UNEMPLOYMENT BENEFITS?

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In general, individuals who are not lawfully permitted to work in the United States are not able and available to work, and therefore, they are not eligible for regular State unemployment benefits or benefits under the federal stimulus legislation.

#### I HAVE A GREEN CARD AND WAS RECENTLY LAID-OFF DUE TO COVID-19. AM I ELIGIBLE?

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Individuals with green cards issued by the federal government are generally able and available to work, and they could be eligible for unemployment benefits.

## FILING A CLAIM FOR UNEMPLOYMENT INSURANCE

#### HOW CAN I FILE A CLAIM?

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While claims can be filed over the telephone, we ask that you file online due to the high volume of calls IDES is currently receiving. Please go to the IDES website, click on "Individuals" at the

top left of the screen, click on “Unemployment Insurance,” scroll down to “File For Unemployment Insurance,” and follow the prompts.

#### WHEN CAN I FILE A CLAIM?

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##### **Online filing (any time of day, except 8pm to 10pm for processing):**

- Those with last names beginning with letters A-M: Sundays, Tuesdays, or Thursdays.
- Those with last names beginning with letters N-Z: Mondays, Wednesdays, or Fridays.
- Saturdays are available for anyone to accommodate those people who could not file during their allotted window.

##### **Call Center Filing Schedule:**

- Last names beginning with letters A-M: Tuesdays and Thursdays between 7:30am – 6pm.
- Last names beginning with letters N-Z are asked to call on Mondays and Wednesdays between 7:30am – 6pm.
- Fridays (7:30am – 6pm) are available for anyone to accommodate those people who could not file during their allotted window.

#### ARE LOCAL AND REGIONAL IDES OFFICES OPEN?

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All local and regional IDES offices are closed to the public until such time as the Governor lifts the stay at home directive. However, each IDES office is staffed with essential personnel competent and trained to handle day-to-day operations and conduct adjudication interviews by phone. In addition, the IDES Claims Service Center is fully staffed and has extended operating hours. The telephone number is 800-244-5631.

#### WILL MY BENEFITS BE AFFECTED IF I CANNOT FILE IMMEDIATELY?

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No. The day or time a claim is filed will not impact whether you receive benefits or your benefit amount. If you were unable to file your claim because of capacity or system limitations, you will have an opportunity to discuss backdating your claim with a representative by calling 800-244-5631.

#### WHAT INFORMATION DO I NEED TO FILE MY CLAIM?

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It is important to have the following information before you begin the filing process. The application will time out after an hour of nonuse:

- Your Social Security number
- Your Driver’s License or State ID
- Your employment history from the past 18 months, including the name of employers, start date, last day of work, and number of days worked

## FREQUENTLY ASKED QUESTIONS

- If you are claiming a dependent child or a dependent spouse, you will need to provide your dependent's name, social security number and date of birth

### WHAT HAPPENS AFTER I FILE MY CLAIM?

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After your claim is filed, IDES will send you a UI Finding notice, which will let you know if you are eligible for benefits. The UI Finding will include information such as:

- Your Weekly Benefit Amount (WBA), which is the amount you are eligible to receive each week
- Your Dependent Allowance, if applicable
- Your first certification date
- Other information pertinent to your claim, including your Maximum Benefit Allowance, the total amount you are eligible to receive during your benefit year (26 times your WBA)

## CERTIFYING A CLAIM AND RECEIVING BENEFITS

### WHAT IS THE DIFFERENCE BETWEEN FILING A CLAIM AND CERTIFYING?

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Filing a claim is the application process you undertake to determine whether you qualify for unemployment benefits. Certifying is a process that first occurs two weeks after you have filed your claim. Every two weeks you need to certify that you are able and available to work, are actively seeking work, and report any income you received.

### HOW DO I CERTIFY?

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Certification involves answering a list of questions which are asked to determine if you are eligible to receive unemployment benefits for the weeks in question. You will be assigned a certification day; either Monday, Tuesday or Wednesday, and will be asked questions pertaining to the two weeks immediately preceding.

Example: If your call date is Monday, 04/06/2020, you will be asked questions pertaining to the week of 03/22/2020 through 04/04/2020.

If you miss your regular certification day, you can certify on Thursday or Friday of that week. You may also certify on your regular day in the following week (or Thursday or Friday of the following week). Instructions on the certification process are located on our website.

### WHEN WILL I START RECEIVING MY BENEFITS?

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Once you have certified, it will be determined if you are eligible to receive benefits based on the answers you provided. If you are eligible to receive benefits, generally you will receive a payment within 2 to 3 business days. Payments will be sent to your debit card; or if you set up direct deposit, payments will be deposited into your bank account.

## WILL I RECEIVE AN ADDITIONAL BENEFIT IF I HAVE CHILDREN OR A SPOUSE WHO DOES NOT WORK?

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You may receive a Dependent Allowance in addition to your weekly benefit amount if you have either (1) a dependent child under the age of eighteen (18) or (2) a non-working spouse. You can claim one or the other. You cannot claim both your spouse and your child as a dependent. More than one child will not increase your benefits. You cannot claim your spouse if your spouse is also receiving unemployment benefits. The minimum allowance for a dependent spouse is \$15; the maximum allowance is \$93. The minimum allowance for a dependent child is \$26; the maximum allowance is \$185.

## ARE MY BENEFITS TAXABLE?

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Unemployment insurance benefits are subject to State and Federal income taxes. You can elect to have deductions taken out at the time you file your claim or after. Deductions are 10% federal income taxes and 4.95% state income taxes. You cannot elect deductions on a payment you have already been paid.

## IF I AM RECEIVING WORKERS' COMPENSATION PAYMENTS, WILL THIS AFFECT MY UNEMPLOYMENT BENEFITS?

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Yes. 100% of your workers' compensation will be deducted from your weekly benefit amount. An individual that is unable to work at all due to a temporary disability is completely ineligible for unemployment.

## I RECEIVE A PENSION. WILL THIS AFFECT MY UNEMPLOYMENT BENEFITS?

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If the pension was paid by an employer in your base period or if the employer is the chargeable employer on your claim, those pension payments are considered disqualifying income and 50% of the amount you receive may be deducted from your weekly benefit amount (WBA) if you paid into the pension, or 100% will be deducted if your employer paid the full amount. If you received a lump sum amount and did not have the option to receive monthly payments, a deduction will be made only for the week in which you received the payment. If it has been more than 18 months since you worked for the employer, the pension you are paid is not disqualifying income and will not be deducted from your benefits.

## I RECEIVED A DEBIT CARD IN THE MAIL BUT IT DID NOT HAVE ANY FUNDS ON IT. WHY NOT?

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The debit card is mailed soon after the claim is filed and processed. The funds are placed on the debit card two days after the claimant certifies which is generally two weeks after the claim is filed.

## EXHAUSTING BENEFITS AND RECEIVING AN EXTENSION

## I HAVE EXHAUSTED MY RIGHTS TO UI. WILL ADDITIONAL BENEFITS BE AVAILABLE BECAUSE OF THE COVID-19 SITUATION?

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Yes. Pandemic Emergency Unemployment Compensation (PEUC) is a temporary program that provides up to 13 weeks of benefits to individuals who have exhausted all rights to regular compensation with respect to a benefit year that ended on or after July 1, 2019. However, the first possible week for which PEUC may be paid is the week beginning March 29, 2020. The last week that PEUC may be paid is the week ending December 26, 2020. If an individual has exhausted benefits and is no longer certifying, IDES will determine eligibility, notify the claimant, and automatically enroll the claimant in PEUC.

## WHAT IF I EXHAUSTED MY STATE BENEFITS BEFORE THE GOVERNOR'S EXECUTIVE ORDER DECLARING A DISASTER? AM I ELIGIBLE FOR AN ADDITIONAL 13 WEEKS OF BENEFITS NOW?

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Yes, IDES is in the process of determining eligibility and we will notify you when an extension has been applied to your exhausted claim.

## FEDERAL PANDEMIC UNEMPLOYMENT COMPENSATION (FPUC, THE \$600 INCREASE TO BENEFITS)

### WHO IS ELIGIBLE FOR THE ADDITIONAL \$600?

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Anyone who receives at least \$1 of state or federal unemployment benefits for a week, during the period from March 29, 2020 through July 25, 2020.

### ARE SELF-EMPLOYED INDIVIDUALS RECEIVING ASSISTANCE UNDER THE PANDEMIC UNEMPLOYMENT ASSISTANCE PROGRAM ELIGIBLE FOR THE ADDITIONAL \$600?

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Yes, for the duration of the FPUC program.

### ONCE MY APPLICATION IS PROCESSED AND I BEGIN RECEIVING MY UNEMPLOYMENT BENEFITS, WILL I ALSO RECEIVE THE ADDITIONAL \$600 AT THE SAME TIME?

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Yes, for the duration of the FPUC program. Under federal law, anyone eligible for at least a \$1 in benefits for a week will be eligible for the \$600 extra. The first week for which FPUC may be paid is the week beginning March 29, 2020; and the last week that FPUC may be paid is the week ending July 25, 2020.

### I AM STILL WORKING WITH REDUCED HOURS. IF I EARN MORE THAN MY WEEKLY BENEFIT AMOUNT, WILL I STILL RECEIVE THE ADDITIONAL \$600?

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No, if an individual earns more than his/her WBA in a week, then that individual will not be eligible to receive benefits for that week. If the individual is not eligible for any amount of benefits for that week, the individual will also not receive the \$600 for that week.

## PANDEMIC UNEMPLOYMENT ASSISTANCE (PUA) & SELF-EMPLOYED WORKERS

### I AM SELF-EMPLOYED. DO I QUALIFY UNDER THE NEW FEDERAL UNEMPLOYMENT PROGRAM?

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Under regular unemployment rules, the incomes of self-employed workers, freelancers, and independent contractors are not subject to unemployment taxes and so typically these individuals are not eligible for unemployment benefits. Pandemic Unemployment Assistance (PUA) was created to help people who lose this type of work as a direct result of the current public health emergency. A precondition for approval is that someone is not eligible for other unemployment programs. Applying for and being denied benefits under the regular UI program can help establish eligibility under the new temporary program.

### I RECEIVE A 1099 TAX FORM FOR THE JOBS I DO AS AN INDEPENDENT CONTRACTOR. AM I ELIGIBLE FOR PUA?

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You may be eligible for regular unemployment, as “1099 employee” is not synonymous with “independent contractor” as defined by the Unemployment Insurance Act.

In Illinois, every individual who is unemployed or underemployed should file a claim for unemployment benefits, even if they have been told they're not covered by the state's regular unemployment insurance program - because they're an independent contractor, part of the “gig economy,” or for some other reason, for two reasons.

First, it's possible that whoever told them they were not covered was wrong. Even if an individual's employer does not consider the worker to be covered and doesn't pay unemployment taxes on the individual's wages, the individual can qualify for benefits if IDES determines he or she is covered under state law. An employer's failure to contribute to the unemployment system will not impact a claimant's eligibility for benefits.

Second, the PUA program has been established for individuals who are unemployed for reasons attributable to COVID-19 and not covered by the state's regular unemployment insurance program. To establish eligibility under the new program, the claimant will have to demonstrate he/she is not eligible under the regular program. Applying for and being denied benefits under the regular program can help establish eligibility under the new temporary program.

### WHEN WILL APPLICATIONS FOR THE PANDEMIC UNEMPLOYMENT ASSISTANCE (PUA) FROM THE CARES ACT BE OPEN?

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If someone is unemployed or underemployed, they should file for unemployment immediately. Upon receipt of the application, IDES will handle the claim so that the individual receives benefits

from the proper program. IDES expects to be able to begin paying PUA benefits by the week of May 11th.

#### WHAT DOES “REASONS ATTRIBUTABLE TO COVID-19” MEAN?

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PUA provides up to 39 weeks of benefits to qualifying individuals who are otherwise able to work and available for work, except that they are unemployed, partially unemployed, or unable or unavailable to work due to one of the COVID-19 related reasons listed below:

- The individual has been diagnosed with COVID-19 or is experiencing symptoms of COVID-19 and is seeking a medical diagnosis.
- A member of the individual’s household has been diagnosed with COVID-19.
- The individual is providing care for a family member or a member of the individual’s household who has been diagnosed with COVID-19.
- A child or other person in the household for which the individual has primary caregiving responsibility is unable to attend school or another facility that is closed as a direct result of the COVID-19 public health emergency and such school or facility care is required for the individual to work;
- The individual is unable to reach the place of employment because of a quarantine imposed as a direct result of the COVID-19 public health emergency.
- The individual is unable to reach the place of employment because the individual has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
- The individual was scheduled to commence employment and does not have a job or is unable to reach the job as a direct result of the COVID-19 public health emergency.
- The individual has become the breadwinner or major support for a household because the head of the household has died as a direct result of COVID-19.
- The individual must quit his or her job as a direct result of COVID-19; or
- The individual’s place of employment is closed as a direct result of the COVID-19 public health emergency.

#### HOW LONG WILL PANDEMIC UNEMPLOYMENT ASSISTANCE LAST? WILL MY PUA CLAIM BE BACKDATED?

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PUA payments are available for claimants who were unemployed due to COVID-19 related reasons beginning the week of February 2, 2020. PUA payments end on December 26, 2020. IDES will backdate claims to the first week of unemployment due to COVID-19 related reasons.

#### AS A SOLE PROPRIETOR OR INDEPENDENT CONTRACTOR, WHAT DOCUMENTATION MUST I PROVIDE IF I AM ELIGIBLE TO RECEIVE BENEFITS?

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You will need to provide your 2019 federal income tax return or, if you do not have a return, you need other documentation to show your earnings in 2019.

I DID NOT FILE A TAX RETURN IN 2019. WILL I BE ELIGIBLE FOR BENEFITS?

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Yes, though independent contractors, sole proprietors, and others who do not have wages reported for them by an employer will have to provide other documentation of the amount of income they received in 2019.

I WAS FIRED FROM MY JOB FOR MISCONDUCT AND WAS DENIED REGULAR STATE UNEMPLOYMENT BENEFITS. DO I QUALIFY FOR PANDEMIC UNEMPLOYMENT ASSISTANCE?

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No. You are not unemployed due to COVID-19.

I AM AN INDEPENDENT CONTRACTOR, BUT I AM ONLY PARTIALLY UNEMPLOYED (I.E., MY REVENUE HAS TAKEN A SIGNIFICANT LOSS, BUT I AM NOT COMPLETELY OUT OF WORK). CAN I RECEIVE UNEMPLOYMENT BENEFITS?

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This depends on the amount of income from self-employment you earned in the past and currently. Under the federal stimulus legislation, a weekly benefit amount will be determined based on the amount of your past income. If your current weekly income does not exceed your maximum weekly benefit amount for any given week, you may be eligible for benefits. If your income exceeds the maximum weekly benefit amount, then you would not be eligible for benefits during any such week.

EMPLOYER CONSIDERATIONS

IF AN EMPLOYEE RECEIVES UNEMPLOYMENT BENEFITS AS A RESULT OF COVID-19, IS THE EMPLOYER LIABLE FOR THE COST OF BENEFITS?

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The programs under the federal stimulus legislation are funded by the federal government and not Illinois. For regular unemployment compensation, employers generally contribute to the cost of benefits for their former employees. The contribution rate of an experience-rated employer is based, in part, on the amount of unemployment benefits paid to the employer's former employees, so this rate may rise when an employer furloughs or lays off employees due to COVID-19. If legislation is passed making claims related to COVID-19 non-chargeable to the employer, then employers furloughing or laying off workers due solely to COVID-19 would not be charged for the benefit costs, and the charges would be "pooled" between all employers. This would likely result in increased unemployment tax rates in future years for all employers because the entire pool of employers would need to be tasked with replenishing the benefit trust fund.

ARE THERE RESOURCES FOR MY BUSINESS POTENTIALLY CLOSING OR LAYING OFF EMPLOYEES?

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Rapid Response Services are available to employers who are planning or have gone through a permanent closure or mass layoff at a plant, facility, or enterprise, or a natural or other disaster,

that results in mass job dislocation. The State Dislocated Worker Unit coordinates with [employers](#) to provide on-site information to workers and employers about employment and retraining services designed to help participants retain employment when feasible, or obtain re-employment as soon as possible. For more information, visit [Rapid Response Services for Businesses](#) or contact your local Illinois workNet Center.

**IF I WANT TO PROTEST A CLAIM, HOW LONG DO I HAVE?**

You have 10 calendar days to protest in a timely manner. Protests must be postmarked or faxed by the due date indicated on the Notice of Claim. If you receive a notice after the due date, please indicate that on your response, return your response as soon as possible, and keep the envelope.

**ARE EMPLOYERS GOING TO BE GIVEN EXTRA TIME FOR FILING THE MONTHLY PAYROLL OR QUARTERLY WAGE REPORTS?**

At this time, the law has not been changed to give employers extra time for filing monthly or quarterly wage reports. However, employers are reminded that they can file a written request with the Director prior to the wage report filing due date to ask for an extension to file the wage report. The maximum extension for filing a monthly wage report is 15 days. The maximum extension for filing a quarterly wage report is 30 days. In order to make the request for an extension, the employer must state a reason for the request. Employers are encouraged to file their requests for extension via the MyTax website.

**I RUN A NOT-FOR-PROFIT ENTITY AND HAVE LESS THAN 4 EMPLOYEES. CAN I RETROACTIVELY ELECT TO BE LIABLE UNDER THE UI ACT SO MY EMPLOYEES CAN RECEIVE UNEMPLOYMENT BENEFITS?**

No, but if the employees become unemployed because of COVID-19 issues, they could be eligible for benefits under the federal stimulus legislation.

**CAN THE EMPLOYER REQUIRE STAFF TO UTILIZE LEAVE IN LIEU OF PAYING THEM THEIR SALARY? HOW DOES THIS AFFECT UNEMPLOYMENT ELIGIBILITY?**

An employer's decision to require employees to utilize available paid leave or the equivalent should be based on the internal business policies of the employer and any applicable collective bargaining agreements. Whether the payment is disqualifying for unemployment purposes depends on the type of payment, when it was paid, and when IDES is notified of the payment. To notify us of potentially disqualifying issues, please sign up for SIDES at <https://mytax.illinois.gov>.

**I WAS FORCED TO FURLOUGH SOME WORKERS, BUT NOW THEY REFUSE TO COME BACK TO WORK. WHAT SHOULD I DO?**

## FREQUENTLY ASKED QUESTIONS

Ultimately, this is a business decision by the employer, but if an employer makes an offer to re-hire an employee, the employee refuses, and the employee remains on unemployment insurance, the employer should file notice with IDES.