Illinois Department of Employment Security

NOTICE to workers about Unemployment Insurance Benefits

THE POSTING OF THIS NOTICE IS REQUIRED BY THE ILLINOIS UNEMPLOYMENT INSURANCE ACT.

FILING A CLAIM

The Illinois Unemployment Insurance Act provides for the payment of benefits to eligible unemployed workers and for the collection of employer contributions from liable employers. It is designed to provide living expenses while new employment is sought. Claims should be filed as soon as possible after separation from employment. Claims can be filed online at **www.ides.illinois.gov** or at the nearest Illinois Department of Employment Security office to the worker's home. To be eligible for benefits, an unemployed individual must be available for work, able to work and actively seeking work and, in addition, must not be disqualified under any provisions of the Illinois Unemployment Insurance Act.

Each employer shall deliver the pamphlet "What Every Worker Should Know About Unemployment Insurance" to each worker separated from employment for an expected duration of seven or more days. The pamphlet shall be delivered to the worker at the time of separation or, if delivery is impracticable, mailed within five days after the date of the separation to the worker's last known address. Pamphlets shall be supplied by the Illinois Department of Employment Security to each employer without cost.

A claimant may also be entitled to receive, in addition to the weekly benefit amount, an allowance for a non-working spouse or a dependent child or children. The allowance is a percentage of the average weekly wage of the claimant in his or her base period. The weekly benefit amount plus any allowance for a dependent make up the total amount payable.

If, during a calendar week an employee does not work full-time because of lack of work, he or she may be eligible for partial benefits if the wages earned in such calendar week are less than his or her weekly benefit amount. For any such week, employers should provide employees with a statement of "low earnings" which should be taken to their Illinois Department of Employment Security office.

NOTE: Illinois unemployment insurance benefits are paid from a trust fund to which only employers contribute. No deductions may be made from the wages of workers for this purpose.

Unemployment insurance information is available from any Illinois Department of Employment Security office. To locate the office nearest you, call 1-800-244-5631 or access the locations though our website at **www.ides.illinois.gov**.

BENEFITS

Every claimant who files a new claim for unemployment insurance benefits must serve an unpaid waiting week for which he has filed and is otherwise eligible.

The claimant's weekly benefit amount is usually a percentage of the worker's average weekly wage. The worker's average weekly wage is computed by dividing the wages paid during the two highest quarters of the base period by 26. The maximum weekly benefit amount is a percentage of the statewide average weekly wage. The minimum weekly benefit amount is $51. The statewide average weekly wage is calculated each year.

If Your Benefit Year Begins:	Your Base Period Will Be:
This year between:	*Last year between:*
Jan. 1 and March 31	Jan. 1 and Sept. 30 and the year before between Oct. 1 and Dec. 31
This year between:	*Last year between:*
April 1 and June 30	Jan. 1 and Dec. 31
This year between:	*Last year between:*
July 1 and Sept. 30	April 1 and Dec. 31 and this year between Jan. 1 and March 31
This year between:	*Last year between:*
Oct. 1 and Dec. 31	July 1 and Dec. 31 and this year between Jan. 1 and June 30

In order to be monetarily eligible, a claimant must be paid a minimum of $1,600 during the base period with at least $440 of that amount being paid outside the highest calendar quarter.

If you have been awarded temporary total disability benefits under a workers' compensation act or other similar acts, or if you only have worked within the last few months, your base period may be determined differently. Contact your local IDES office for more information.

REPORTING TIPS

Each employee who receives tips must report these tips to employers on a written statement or on Form UC-51, "Employee's Report of Tips," in duplicate. Employers can furnish this form on request. The report shall be submitted on the day the wages are paid, or not later than the next payday, and shall include the amount of tips received during the pay period.

TAXATION OF BENEFITS

Unemployment insurance benefits are taxable if you are required to file a state or federal income tax return. You may choose to have federal and/or Illinois state income tax withheld from your weekly benefits. Since benefits are not subject to mandatory income tax withholding, if you do not choose to withhold, you may be required to make estimated tax payments using Internal Revenue Service Form 1040 ES and Illinois Department of Revenue Form IL 1040 ES.

For additional information, call these toll-free numbers:
Internal Revenue Service 1-800-829-1040.
Illinois Department of Revenue 1-800-732-8866.

This poster fulfills all posting requirements for the Illinois Department of Employment Security.
EMPLOYERS ARE REQUIRED TO POST THIS NOTICE IN A CONSPICUOUS PLACE FOR ALL EMPLOYEES.

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