

ATTACHMENT C

SECTION 611 OF THE UI ACT

(820 ILCS 405/611) (from Ch. 48, par. 441)

Sec. 611. Retirement pay. A. For the purposes of this Section "disqualifying income" means:

1. The entire amount which an individual has received or will receive with respect to a week in the form of a retirement payment (a) from an individual or organization (i) for which he performed services during his base period or which is liable for benefit charges or payments in lieu of contributions as a result of the payment of benefits to such individual and (ii) which pays all of the cost of such retirement payment, or (b) from a trust, annuity or insurance fund or under an annuity or insurance contract, to or under which an individual or organization for which he performed services during his base period or which is liable for benefit charges or payments in lieu of contributions as a result of the payment of benefits to such individual pays or has paid all of the premiums or contributions; and

2. One-half the amount which an individual has received or will receive with respect to a week in the form of a retirement payment (a) from an individual or organization (i) for which he performed services during his base period or which is liable for benefit charges or payments in lieu of contributions as a result of the payment of benefits to such individual and (ii) which pays some, but not all, of the cost of such retirement payment, or (b) from a trust, annuity or insurance fund (including primary social security old age and disability retirement benefits, including those based on self-employment) or under an annuity or insurance contract, to or under which an individual or organization for which he performed services during his base period or which is liable for benefit charges or payments in lieu of contributions as a result of the payment of benefits to such individual pays or has paid some, but not all, of the premiums or contributions.

3. Notwithstanding paragraph 1 and 2 above, the entire amount which an individual has received or will receive, with respect to any week which begins after March 31, 1980, of any governmental or other pension, retirement, or retired pay, annuity or any other similar periodic payment which is based on any previous work of such individual during his base period or which is liable for benefit charges or payments in lieu of contributions as a result of the payment of benefits to such individual. This paragraph shall be in effect only if it is required as a condition for full tax credit against the tax imposed by the Federal Unemployment Tax Act.

B. Whenever an individual has received or will receive a retirement payment for a month, an amount shall be deemed to have been paid him for each day equal to one-thirtieth of such retirement payment. If the retirement payment is for a half-month, an amount shall be deemed to have been paid the individual for each day equal to one-fifteenth of such retirement payment. If the retirement payment is for any other period, an amount shall be deemed to have been paid the individual for each day in such period equal to the retirement payment divided by the number of days in the period.

C. An individual shall be ineligible for benefits for any week with respect to which his disqualifying income equals or exceeds his weekly benefit amount. If such disqualifying income with respect to a week totals less than the benefits for which he would otherwise be eligible under this Act, he shall be paid, with respect to such week, benefits reduced by the amount of such disqualifying income.

D. To assure full tax credit to the employers of this State against the tax imposed by the Federal Unemployment Tax Act, the Director shall take any action as may be necessary in the administration of paragraph 3 of subsection A of this Section to insure that the application of its provisions conform to the requirements of such Federal Act as interpreted by the United States Secretary of Labor or other appropriate Federal agency.

(Source: P.A. 86-3.)