**Section 2732.240** **Employment Designation of Individuals Determined Eligible for Pandemic Unemployment Assistance (PUA)**

a) In establishing an individual's eligibility for Pandemic Unemployment Assistance (PUA), created by the federal government in section 2102 of the Coronavirus Aid, Relief and Economic Security Act (CARES Act) (Public Law 116-136), as amended, the Department will determine whether an individual is eligible for regular unemployment insurance benefits or extended benefits under State or federal law, including Pandemic Emergency Unemployment Compensation (PEUC) under section 2107 of the CARES Act, and will review Department records and any documentation provided by the individual to determine whether wages for the individual were reported or earned for the quarters of the base period for the claim.

b) A determination of the Department under this Section that an individual is eligible for PUA shall not constitute a determination that the services performed by the individual fall within an exemption from Section 206 of the Act's definition of "employment", nor shall it foreclose the Department or any court of competent jurisdiction from determining, at any time, with regard to those services, that those services constitute "employment" as that term is defined in the Unemployment Insurance Act.

(Source: Added at 44 Ill. Reg. 14679, effective August 27, 2020)