

1           ployment compensation with respect to  
2           that benefit year; and

3                   “(iv) that individual would qualify for  
4           a new benefit year in which the weekly  
5           benefit amount of regular compensation is  
6           at least \$25 less than the individual’s  
7           weekly benefit amount in the benefit year  
8           referred to in clause (i),

9           then the State shall determine eligibility for  
10          compensation as provided in subparagraph (B).

11                   “(B) DETERMINATION OF ELIGIBILITY.—  
12          For individuals described in subparagraph (A),  
13          the State shall determine whether the individual  
14          is to be paid pandemic emergency unemploy-  
15          ment compensation or regular compensation for  
16          a week of unemployment using one of the fol-  
17          lowing methods:

18                   “(i) The State shall, if permitted by  
19          State law, establish a new benefit year, but  
20          defer the payment of regular compensation  
21          with respect to that new benefit year until  
22          exhaustion of all pandemic emergency un-  
23          employment compensation payable with re-  
24          spect to the benefit year referred to in sub-  
25          paragraph (A)(i).