**Section 2760.125 Employer's Wage Report**

a) Filing Wage Reports

1) Except as provided in subsection (a)(4), an employer subject to the mandatory electronic reporting requirement of Section 2760.141 shall, for each of the first two months of each calendar quarter, report, in addition to the employer's name, account number and Federal Employer Identification Number (FEIN), the name and Social Security number of each covered worker, the total wages paid to each covered worker (except as provided in Section 2760.130), and the total wages paid to all covered workers combined. Except as provided in subsection (a)(4), an employer subject to the mandatory electronic reporting requirement of Section 2760.141 shall, for the third month of each calendar quarter, submit a report (or reports if so required under Section 2760.120(a)(1) or (2)) containing the same information for the entire calendar quarter as is required pursuant to subsection (a)(2). The report required under this subsection (a)(1) for each month shall be filed on or before the last day of the calendar month next following the close of the month.

EXAMPLE: Employer A is subject to the mandatory electronic reporting requirement of Section 2760.141 for the period July 1, 2016 through June 30, 2017. Therefore, for each of January and February of 2017, Employer A is required to report its name, account number and FEIN; the name, Social Security number and total wages for the month of each covered worker (except as provided in Section 2760.130); and the total wages for the month of all covered workers combined.

A) For the purpose of calculating the monthly wages to determine any penalty for the third month of each quarter, the wages reported for the first and second months of the quarter shall be deducted from the quarterly wages reported by the employer for the third month of the quarter.

i) EXAMPLE: Employer A reports $5,000 in wages for January and $4,000 in wages for February. On the report for March, Employer A then reports $17,000 in wages for the entire first quarter. The Department will calculate March wages as follows: $17,000 - ($5,000 + $4,000) = $8,000.

ii) EXAMPLE: Employer A timely reports wages of $7,000 for July 2013 and $8,000 for August 2013. On November 3, 2013, Employer A files its wage report for September of 2013, reporting a total of $15,000 in wages paid for the quarter. Employer A will be assessed a minimum penalty of $50 for September 2013 because it filed its report for the month late, even though it apparently paid no wages for the month of September.

B) If the employer fails to file its monthly wage reports for the first two months of a quarter, for the purpose of determining the penalty to be assessed, the Department shall use the Employer's quarterly reported wages and divide by three.

EXAMPLE: Employer X fails to report monthly wages for April and May of 2013, but Employer X reports quarterly wages of $6,000 for the second quarter of 2013. The Department shall estimate monthly wages of $2,000 for April and $2,000 for May.

2) Except as provided in subsection (a)(3) or (a)(4), every employer subject to the Unemployment Insurance Act, and not subject to the electronic reporting requirement of Section 2760.141, including employers electing to make payments in lieu of paying contributions under Section 302, 1404 or 1405 of the Act , shall file a report, or reports if so required under Section 2760.120(a)(1) or (2), each calendar quarter, listing the name and Social Security number of each covered worker and, except as provided in Section 2760.130, the total wages paid to each worker. Except as provided in Section 2760.141, the report shall be made on the form designated Employer's Contribution and Wage Report, which is available on the Department's website (ides.illinois.gov). The report due under this subsection (a)(2) shall be filed on or before the last day of the calendar month next following the close of the calendar quarter.

3) Except as provided in subsection (a)(4), an employing unit that becomes an employer, including employers electing to make payments in lieu of paying contributions under Sections 302, 1404 and 1405 of the Act, shall file the form designated by the Director as Employer's Contribution and Wage Report (listing the information required by subsection (a)(2)) for the quarter in which it becomes an employer and each subsequent quarter ending prior to the mailing of the notice described in subsection (a)(3)(A). The reports due under this subsection (a)(3) shall be filed on or before whichever of the following dates is later:

A) The 30th day following the date upon which the Director mails the employing unit a notice that includes information on how the employing unit can file a wage report required by this Section, Section 2760.120 or Section 2760.145 using MyTax Illinois (mytax.illinois.gov), or how to access blank copies of the forms for employing units that are not subject to Section 2760.141 and would like to file on paper; or

EXAMPLE 1: An employing unit files a REG-UI-1 on April 13, 2018, showing that it became an employer in the first quarter of 2018. The Director mails the notice described in this subsection (a)(3)(A) on April 20, 2018. The employer has until May 20, 2018 to file its contribution and wage report for the first quarter of 2018. The deadline for filing the wage report for the second quarter of 2018, and all subsequent reports, is governed by subsection (a)(2).

EXAMPLE 2: An employing unit files a REG-UI-1 on August 14, 2018, showing that it became an employer in the first quarter of 2018. The Director mails the notice described in this subsection (a)(3)(A) on August 21, 2018. The employer has until September 20, 2018 to file its contribution and wage report for the first and second quarters of 2018. The deadline for filing the wage report for the third quarter of 2018, and all subsequent reports, is governed by subsection (a)(2).

B) The last day of the calendar month next following the calendar quarter in which the employing unit becomes an employer. When a notice described in subsection (a)(3)(A) has been mailed to the employer and a due date for the report for a quarter is initially established pursuant to this subsection (a)(3)(B), the due date shall not change as the result of mailing another notice subsequent to the initially established due date.

EXAMPLE 1: An employing unit files a REG-UI-1 on February 15, 2018, showing that it became an employer in the first quarter of 2018. The Director mails the notice described in subsection (a)(3)(A) on February 20, 2018. The employer has until April 30, 2018 to file its contribution and wage report for the first quarter of 2018. The deadline for filing all subsequent reports is governed by subsection (a)(2).

EXAMPLE 2: An employing unit files a REG-UI-1 on April 13, 2018, showing that it became an employer in the second quarter of 2018. The Director mails the notice described in subsection (a)(3)(A) on April 19, 2018. The employer has until July 31, 2018 to file its contribution and wage report for the second quarter of 2018 (the last day of the calendar month next following the calendar quarter in which the employing unit became an employer). The employer files its contribution and wage report for the second quarter of 2018 on August 1, 2018, making it late and, therefore, subject to a penalty. Included in the employer's filing for the second quarter is a contribution and wage report for the first quarter of 2018. Based on this report, the liability date of the employer is moved to January 1, 2018. Since the liability date of the employer was moved to an earlier quarter, the Director mails an additional notice described in subsection (a)(3)(A) to the employer on August 8, 2018. Pursuant to subsection (a)(3)(A), the employer has until September 7, 2018 to file its contribution and wage report for the first quarter of 2018. Since the employer already filed its report for the first quarter, the first quarter report will not be considered late. However, the July 31, 2018 due date initially established for the second quarter report will not change as result of the mailing of the second notice.

4) For employers who have elected to file annually pursuant to Section 1400.2 of the Act, with respect to the first quarter for which the employing unit has made the election and each quarter thereafter for which the election remains in effect, it shall file the form designated as the Report for Household Employers listing the information required by subsection (a)(2). The report due under this subsection (a)(4) shall be filed on or before whichever of the following dates is later:

A) The 30th day following the date upon which the Director mails the employer a notice that includes information on how to access the form designated as the Report for Household Employers; or

B) April 15 of the calendar year immediately following the close of the quarter to which the report applies.

5) The information with respect to each worker required by subsection (a)(2) may be submitted on a form other than that designated by the Director as the Employer's Contribution and Wage Report, or the Report for Household Employers, provided that the Director has approved the use of the substitute form.

6) Upon written request filed with the Director prior to the due date of the report, the Director shall, for any reasonable cause shown, grant in writing an extension of a maximum of 15 days for the filing of any report required on a monthly basis under subsection (a)(1) and 30 days for the filing of any report required under subsection (a)(2), (a)(3) or (a)(4). A reasonable cause is when an employer cannot meet a due date through no fault of its own or because of circumstances beyond its control.

A) The request shall make a full explanation of the reasons for the request and shall state the date to which the extension is desired.

B) If an employer that has been granted an extension of time pursuant to this subsection (a)(6) fails to file the report on or before the extended due date, the penalty referred to in subsection (b) shall accrue from the original due date as if no extension had been granted.

b) Any employer, including an employer electing to make payments in lieu of paying contributions under Section 302, 1404 or 1405 of the Act, which, during any calendar quarter (or any calendar month, in the case of an employer subject to the mandatory electronic reporting requirement of Section 2760.141), has paid wages to any of its workers and that fails to file reports of those wages on or before the dates they are due under the provisions of this Section, shall pay penalties as set forth in Section 1402 of the Act and 56 Ill. Adm. Code 2765.

c) An extension in the period of time for filing a wage report does not extend the deadline for making payment of any required contributions.

(Source: Amended at 43 Ill. Reg. 1566, effective January 15, 2019)