**Section 2760.130 Reporting "Excess" Wages**

Pursuant to Section 2760.125, the employer shall enter on the wage reporting portion of its Employer's Contribution and Wage Report or Report for Household Employers, or on its monthly report of wages in the case of an employer subject to Section 2760.125(a)(1), the amount of wages (whether or not subject to the payment of contributions) paid during the calendar quarter, or month as the case may be, to each listed worker. However, in the case of an employer subject to Section 2760.125(a)(1), with regard to either of the first 2 months of the calendar quarter, if the wages paid by the employer during the month to any worker are in excess of $15,000, the employer may report only $15,000 for the worker with respect to that month. If the wages paid by the employer during a calendar quarter to any worker are in excess of $45,000, the employer may report only $45,000 for the worker with respect to that calendar quarter; provided, that the employer shall enter on its Report or Return a sum total of all excess wages and shall identify such sum as "Excess Wages Not Allocated".

(Source: Amended at 37 Ill. Reg. 7451, effective May 14, 2013)