**Section 2765.5 Definitions**

For the purposes of this Part, the following terms shall have the meaning as defined hereunder:

 "Act" means the Unemployment Insurance Act [820 ILCS 405].

 "Contributing employer", also known as a regular employer, pays contributions at a specified percentage of the taxable wages paid to individuals performing services in covered employment.

 "FUTA" means the Federal Unemployment Tax Act, 26 USC 3301 through 3311.

 "Reimbursable employer" is a nonprofit organization as defined in Section 211.2 of the Act or any local governmental entity as determined in Section 211.1 of the Act which elects to make payments in lieu of contributions.

 "Unemployment taxes" are the contributions paid by contributing employers and the payment in lieu of contributions paid by reimbursable employers.

(Source: Amended at 25 Ill. Reg. 2011, effective January 18, 2001)