**Section 2765.30 When Payments in Lieu of Contributions Are Payable**

a) The payments in lieu of contributions are due within 30 days after the mailing date of the Statement of Amount Due for Benefits Paid (Form Ben-118R) unless the payment period is shortened pursuant to 56 Ill. Adm. Code 2790.5. The Ben-118R shows the amount of benefits paid and is mailed as soon as practicable to the reimbursable employer after the end of the calendar quarter to which it refers.

b) Whenever the total amount due on the Ben-118R is less than $2.00, that amount may be disregarded. Any amount disregarded pursuant to this subsection shall be deemed paid for all other purposes under the Act. However, nothing in this subsection is intended to relieve any employer from filing reports required by the Act or rules promulgated thereunder.

(Source: Amended at 43 Ill. Reg. 1585, effective January 15, 2019)