**Section 2765.35 Payments When Reimbursable Employer Becomes Contributory**

A reimbursable employer which changes from payments in lieu of contributions to payment of contributions shall start paying contributions in the first calendar quarter of the year when the change is effective. Payment shall be made in the manner provided in 56 Ill. Adm. Code 2765.10. The employer remains liable to reimburse any benefits paid to claimants on or after the effective date of the change on the basis of wages paid to such claimants when the employer was on the reimbursement basis.