**Section 2765.56 Imposition of Late Reporting Penalty for Employers Who Employ Household Workers and Elect to File Reports on an Annual Basis**

When an employer to whom 56 Ill. Adm. Code 2760.128 applies and who provides the notice described in subsection (b) of that Section does not submit all quarterly reports of wages paid to household workers during the calendar year, along with all quarterly reports of contributions due with respect to those wages, by April 15 of the immediately following calendar year, the Director shall impose the statutory penalty on the employer. The minimum penalty shall be $50, irrespective of the number of quarters for which the employer filed after April 15.

a) EXAMPLE: John Smith has notified the Director that he wishes to file his quarterly wage and contribution reports on an annual basis for 2008. He files his reports for the first, second and third quarters of 2008 on April 15, 2009. However, he does not file his fourth quarter report until April 20, 2009. The minimum penalty to be assessed for the delinquent fourth quarter report is $50.

b) EXAMPLE: John Smith has notified the Director that he wishes to file his quarterly wage and contribution reports on an annual basis for 2008. He files his reports for the first and second quarters of 2008 on April 15, 2009. However, he does not file his third and fourth quarter reports until April 20, 2009. The minimum penalty to be assessed for the delinquent third and fourth quarter reports combined is $50.

c) EXAMPLE: Joe Smith has notified the Director that he wishes to submit his quarterly wage and contribution reports on an annual basis. However, he fails to submit his reports for 2008 by April 15, 2009. He submits his reports for the first, second and third quarters of 2008 on September 15, 2009, but does not submit his report for the fourth quarter of 2008 until October 1, 2009. The minimum penalty to be assessed for the delinquent first, second, third and fourth quarter reports combined is $50.

(Source: Added at 33 Ill. Reg. 9658, effective July 1, 2009)