**Section 2765.68 Waiver of Penalty for Certain Employers for 1987 and Thereafter Wage Reports**

a) Notwithstanding any other provisions of this Part to the contrary, the Director shall waive the reporting penalty provided in Section 1402 of the Act for 1987 and for any reports of wages paid in calendar year 1987 and any calendar year thereafter, if the employer, within 30 working days after the date of mailing of the notice from the Agency that its report is delinquent, shows that the delinquent report is the employer's first late report during the last 20 calendar quarters, including quarters during which the employer was not required to file reports under the Act and:

1) in the case a contributory employer, the total amount of contributions due for the calendar quarter of the report is less than $500 (the amount due is disregarded for reimbursable employers); and

EXAMPLE: Employer A is required to file two reports for a quarter under 56 Ill. Adm. Code 2760.120. The total amount of contributions attributable to the first report is $400. The total amount of contributions attributable to the second report is $200. Employer A will not be entitled to waiver of penalty under this Section with respect to either report because the total amount of contributions due for the quarter is more than $500.

2) This delinquent report is the employer's first late report during the last 20 calendar quarters, including quarters during which the employer was not required to file reports under the Act.

b) The employer's application for this waiver shall be made in the form provided in Section 2765.75, except that it need not be sworn and instead of stating the "good cause applicable", the employer shall state that it met the requirements of subsections (a)(1) and (2). In support of its statement that it met the requirements of subsection (a)(1), the employer shall attach a copy of its Contribution and Wage Report for the applicable calendar quarter.

c) If the employer is required to file two reports under 56 Ill. Adm. Code 2760.120 and both reports are filed untimely, for the purposes of subsection (a)(2), both reports will be deemed to be a single delinquent report.

d) For purposes of subsection (a), a month for which the late filing penalty has been waived under any provision of Section 2765.62 shall not be considered a month for which the employer filed a late report.

(Source: Amended at 44 Ill. Reg. 13339, effective July 28, 2020)