**Section 2790.15 Contributions of Less Than $2.00 Disregarded**

If, at any time, the total amount payable with respect to a quarter, including any contributions, payments in lieu of contributions, interest or penalties is less than $2.00, that amount shall be disregarded. For experience rating and certification purposes, amounts disregarded pursuant to this Section shall be considered as paid.

(Source: Amended at 43 Ill. Reg. 1606, effective January 15, 2019)