

Proposed Rulemaking: 2760

Agency Name:	Department of Employment Security
Contact Person:	Gregory J. Ramel
Address 1:	33 S. State St., Rm. 937
Address 2:	
City:	Chicago
State:	Illinois
Zip:	60603
Phone:	312-793-2333
Email:	Gregory.Ramel@Illinois.gov
Fax:	312-793-5645
Heading of the Part/Public Act:	Notices, Records, Report
Admin Code Citation/Public Act Number:	2760
Section Numbers:	2760.105, 2760.110, 2760.140
Illinois Register Citation (Page Number and Publication Date):	10/22/04 at page 13872
Type of Rule (New/Emergency/Amended):	Amended
Type of Impact (Reporting/Cost or Fee/Education Credit/Other - specify):	Implements statutory language allowing the Department to terminate an employer's account on the agency's own initiative if it appears the employer is out of business. Clarifies existing rule regarding electronic wage reports and strikes obsolete language.
Business or Industry Type Affected:	Potentially affects all businesses, though electronic reporting is only required of a business that had 250 or more workers during the preceding year.
Effective Date:	Upon adoption
Plain Language Explanation:	<p>The proposed amendment to Section 2760.105 removes language that was made obsolete by a change in Section 1507 of the Unemployment Insurance Act.</p> <p>The proposed amendment to Section 2760.110 implements Section 301B of the Unemployment Insurance Act which allows the Director to terminate employer accounts on her own initiative pursuant to promulgated rules.</p>

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	<p>The proposed amendment to Section 2760.140 is intended to clarify the ramifications of an employer's failure to comply with the rule requiring certain employers to submit their wage reports electronically. The new example explains that a reporting penalty will be imposed monthly even if the employer submits its report on paper. When each penalty is imposed, the employer's contribution payment is reallocated to cover the penalty, and this will increase the balance of its unpaid contributions.</p> <p>The second change in Section 2760.140 clarifies that, if the Internal Revenue Service grants an employer a waiver from its electronic reporting requirements for a year, the employer will be exempt from Illinois' electronic reporting requirement for the next year. For example, if the employer had more than 250 employees in 2004 and the Internal Revenue Service waives its electronic reporting for that year, the employer is not required to report electronically in Illinois for any quarter in the next year, 2005.</p>
Public Hearing Location (if applicable) (Include date, time and location):	
Advisory Opinion (if applicable):	

Members of the public may submit comments to the agency contact listed above. Comments should be submitted within 45 days of publication in the *Illinois Register*.