

# Proposed Rulemaking: 2765

<b>Agency Name:</b>	<b>Department of Employment Security</b>
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<b>Heading of the Part/Public Act:</b>	Notices, Records, Reports
<b>Admin Code Citation/Public Act Number:</b>	2765
<b>Section Numbers:</b>	2765.61
<b>Illinois Register Citation (Page Number and Publication Date):</b>	04/25/05 at page 6788 for emergency rule; permanent rulemaking adopted on 9/1/05 at page 13988.
<b>Type of Rule (New/Emergency/Amended):</b>	Emergency with permanent rulemaking adopted.
<b>Type of Impact (Reporting/Cost or Fee/Education Credit/Other - specify):</b>	Effectively allows Household employers to pay unemployment insurance contributions and to file related reports only once a year instead of quarterly.
<b>Business or Industry Type Affected:</b>	Employers who employ only household workers and would qualify to use Schedule 1040H to report their federal employment taxes.
<b>Effective Date:</b>	April 25, 2005
<b>Plain Language Explanation:</b>	In an attempt to reduce paperwork and ease filing requirements for households that solely employ household workers, this rulemaking would waive interest on their quarterly unemployment insurance contributions, as long as the contributions were paid in full by April 15 of the calendar year following the close of the quarters for which the contributions were due. It would also waive penalties with regard to the households' quarterly wage and contribution reports as long as they were filed by April of the calendar year following the close of the quarter for which they were due. Finally, it sets forth conditions for

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	waiving penalties against those households with regard to wage and contribution reports filed after the April 15 due date.
<b>Public Hearing Location (if applicable) (Include date, time and location):</b>	
<b>Advisory Opinion (if applicable):</b>	

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*.