**Section 2765.63 When Payment Due and Consequences of Upward Revision in Employer's Contribution Rate**

a) Whenever an employer receives notice of a revised contribution rate that is higher than the rate given by the immediately preceding regular or revised rate notice, the employer shall have 30 days from the date of mailing of this revised rate notice to pay the additional amount of contributions due for that calendar year. This 30 day period shall be available to an employer whether or not the employer exercises its right to appeal this revised rate under Section 1509 of the Act.

b) If an employer pays an additional amount of contributions due as a result of an upward revision of its contribution rate within 30 days after the date of mailing of the revised rate notice, the employer shall be deemed to have paid this additional amount of contributions on the dates that its original contributions for that calendar year were paid in full. The payment of additional contributions within 30 days after the date of mailing of a higher revised contribution rate notice by an employer under this Section has two consequences:

1) No interest shall accrue on the employer's account from the dates of the original payments in full to the date the additional amount of contributions for that calendar year are received; and

2) The employer's additional payment will be credited for FUTA purposes as of the dates the original payments in full were made.

c) If an employer fails to pay the full amount of additional contributions due as a result of an upward revision to its contribution rate within 30 days after the date of mailing of the revised rate notice, the additional contributions due as a result of this higher rate shall accrue and become payable on the date the original contributions for that calendar year accrued and became payable in accordance with Section 1400 of the Act. Two results follow from an employer's failure to pay the additional contributions due under a revised higher contribution rate notice within 30 days after the date of mailing:

1) Interest shall accrue on the unpaid balance of the employer's account from the date that the original contributions accrued and became payable.

2) The employer's FUTA credit will be adjusted downward as of the date the original contributions accrued and became payable.

(Source: Amended at 43 Ill. Reg. 6480, effective May 14, 2019)