**Section 950.150 Definitions**

*“Department” means the Department of Revenue.*

*"Employee" means any individual who is employed by an employer and who has wages that are allocable to Illinois during a calendar year under the provisions of Section 304(a)(2)(B) of the Illinois Income Tax Act.*

*"Employer" means a person or entity engaged in a business, industry, profession, trade, or other enterprise in Illinois, whether for profit or not for profit, that (i) has employed at least 5 employees in the State during every quarter of the previous calendar year, (ii) has been in business at least 2 years, and (iii) has not offered a qualified retirement plan, including, but not limited to, a plan qualified under Section 401(a), Section 401(k), Section 403(a), Section 403(b), Section 408(k), Section 408(p), or Section 457(b) of the Internal Revenue Code of 1986 in the preceding 2 years.* (Section 5 of the Act)

*The enrollment deadline is November 1, 2022 for employers with more than 15 but fewer than 25 employees and November 1, 2023 for employers with 5 or more employees but no more than 15 employees.* (Section 60 of the Act)