**Section 1570.80 Adjustment of Wage Reports**

The primary responsibility to report an employee's wages rests upon the employer. This responsibility requires that the employer shall take immediate action to correct errors in reported wages as soon as such errors are discovered. For periods prior to January 1, 1987, local officials shall comply with the following as soon as reporting errors are discovered.

a) All adjustments shall be filed on forms prescribed by the State Agency.

b) Whenever a reporting error is discovered, either by the State Agency or upon receipt of notice from the entity, the State Agency shall forward adjustment forms to the entity and shall set a due date by which the entity must return the completed adjustment form with payment of additional contributions, if required. Any federal interest penalties that arise because of the entity's failure to comply with the due dates set by the State Agency shall be assessed directly against the entity.

c) An adjustment decreasing the amount of wages previously reported must be accompanied by an explanation of the error to justify removal of the erroneous wage credits from the employee's earnings records by the Social Security Administration. The State Agency shall refuse to process a decrease adjustment if the entity has failed to include an adequate explanation.

d) If a reporting error is discovered at the federal level, the employing entity must comply with all State and Federal requirements to resolve the discrepancy. The employing entity will be responsible to report and pay any contributions and interests determined payable by the Social Security Administration.

e) If a refund of contributions reflects both employee and employer contributions, it shall be the employer's responsibility to make appropriate refunds to all employees involved.

(Source: Amended at 13 Ill. Reg. 1577, effective January 23, 1989)