**Section 2120.790 Indemnification of State by Participants**

If any Participant receives reimbursements under Section 2120.520 or 2120.525 that are not for medical care expenses, the Participant shall indemnify and reimburse the State for any liability the State may incur for failure to withhold federal or state income tax or Social Security tax from the reimbursements.

(Source: Amended at 30 Ill. Reg. 15119, effective September 6, 2006)