**Section 1650.182 Waiver of Additional Amounts Due**

a) The System may waive additional amounts due upon good cause shown when:

1) The delinquency is attributable to circumstances commonly known as an "act of God", such as fire, flood, tornado and the like; or

2) The delinquency is attributable to other administrative reasons where no employer negligence is involved; the employer's record indicates a history of good faith and consistent compliance with the System's contribution and reporting requirements; and the employer remits the pay-period reports and required contributions within a reasonable time as determined by the System taking into consideration the reason for delinquency and the period of delinquency.

b) Circumstances purporting to justify a waiver of the additional amounts due must be certified in writing to the System by an authorized representative of the employer requesting a waiver.

(Source: Amended at 47 Ill. Reg. 9473, effective June 22, 2023)