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Illinois Wage Payment and Collection Act, Section 9.5.

Reimbursement of employee expenses

(a) An employer shall reimburse an employee for all necessary expenditures or losses incurred by the employee within the employee's scope of employment and directly related to services performed for the employer. As used in this Section, "necessary expenditures" means all reasonable expenditures or losses required of the employee in the discharge of employment duties and that inure to the primary benefit of the employer. An employer is not responsible for losses due to an employee's own negligence, losses due to normal wear, or losses due to theft unless the theft was a result of the employer's negligence. An employee shall submit any necessary expenditure with appropriate supporting documentation within 30 calendar days after incurring the expense, except that an employer may provide additional time for submitting requests for reimbursement in a written expense reimbursement policy. Where supporting documentation is nonexistent, missing, or lost, the employee shall submit a signed statement regarding any such receipts.

(b) An employee is not entitled to reimbursement under this Section if (i) the employer has an established written expense reimbursement policy and (ii) the employee failed to comply with the written expense reimbursement policy. An employer is not liable under this Section unless the employer authorized or required the employee to incur the necessary expenditure or the employer failed to comply with its own written expense reimbursement policy. If the written expense reimbursement policy of an employer establishes specifications or guidelines for necessary expenditures, the employer is not liable under this Section for the portion of the expenditure amount that exceeds the specifications or guidelines of the policy so long as the employer does not institute a policy that provides for no reimbursement or de minimis reimbursement.

(c) To ensure consistency with federal law, any rules adopted by the Department and interpretation of this Section shall be consistent and not in conflict with federal regulations and guidelines regarding employer requirements for reimbursement of employee expenses.
(Source: P.A. 100-1094, eff. 1-1-19.)