
BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Department of Administrative Services (DAS), Unemployment Compensation — Standing

Purpose and History

This is a standing unlimited General Fund appropriation established in Iowa Code section 96.7(7)(d) that is used to pay the State share of unemployment compensation claims as required in Iowa Code section 96.7. The State is considered a Governmental Reimbursable Employer as specified in Iowa Code section 96.7(7). This means the State does not make regular contributions to the Unemployment Compensation Trust Fund. Instead, the State makes reimbursement payments quarterly to the Fund based on claims paid to former State employees from the Fund.

Funding

The Director of the Department of Administrative Services makes the quarterly payments for all State agencies, boards, commissions, or departments, except for the State Board of Regents, with this appropriation. Those agencies reimburse the General Fund out of revolving, special, trust, or federal funds, from which all or a portion of the billings may be paid.

Related Statutes and Administrative Rules

Iowa Code section [96.7](#)

Iowa Administrative Code [871—23](#)

Budget Unit Number

00608250001

1443890

More Information

Unemployment Claim Process: www.iowaworkforcedevelopment.gov/file-claim-unemployment-insurance-benefits

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