

**WORKFORCE DEVELOPMENT DEPARTMENT[871]**

**Notice of Intended Action**

**Proposing rulemaking related to employer’s contribution and charges  
and providing an opportunity for public comment**

The Director of the Workforce Development Department hereby proposes to amend Chapter 23, “Employer’s Contribution and Charges,” Iowa Administrative Code.

*Legal Authority for Rulemaking*

This rulemaking is proposed under the authority provided in Iowa Code chapters 17A and 96.

*State or Federal Law Implemented*

This rulemaking implements, in whole or in part, Iowa Code chapters 17A and 96.

*Purpose and Summary*

This proposed rulemaking removes the requirement that the Department include a full Social Security number when mailing statements to reimbursable employers.

*Fiscal Impact*

This rulemaking has no fiscal impact to the State of Iowa.

*Jobs Impact*

After analysis and review of this rulemaking, no impact on jobs has been found.

*Waivers*

Any person who believes that the application of the discretionary provisions of this rulemaking would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any.

*Public Comment*

Any interested person may submit written or oral comments concerning this proposed rulemaking, which must be received by the Department no later than 4:30 p.m. on March 24, 2026. Comments should be directed to:

Jeffrey Koncsol  
Iowa Workforce Development  
1000 East Grand Avenue  
Des Moines, Iowa 50319  
Phone: 515.725.5400  
Email: [jeffrey.koncsol@iwd.iowa.gov](mailto:jeffrey.koncsol@iwd.iowa.gov)

*Public Hearing*

Public hearings at which persons may present their views orally or in writing will be held as follows:

March 24, 2026  
9 to 9:30 a.m.

[Microsoft Teams](#)  
Meeting ID: 223 798 713 249 08  
Passcode: qP3Wv7FT  
Dial in by phone: +1 469.998.6043  
Phone conference ID: 737 658 023#

March 24, 2026  
1 to 1:30 p.m.

[Microsoft Teams](#)  
Meeting ID: 228 347 381 614 78  
Passcode: ET9tg6eJ  
Dial in by phone: +1 469.998.6043  
Phone conference ID: 773 592 938#

Persons who wish to make oral comments at a public hearing may be asked to state their names for the record and to confine their remarks to the subject of this proposed rulemaking.

Any persons who intend to attend a public hearing and have special requirements, such as those related to hearing or mobility impairments, should contact the Department and advise of specific needs by calling 515.725.5400 or via email at [jeffrey.koncsol@iwd.iowa.gov](mailto:jeffrey.koncsol@iwd.iowa.gov) at least 48 hours prior to the hearing date.

*Review by Administrative Rules Review Committee*

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its [regular monthly meeting](#) or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

*Emergency Rulemaking Adopted by Reference*

This proposed rulemaking is also published herein as an Adopted and Filed Emergency rulemaking (see **ARC 0091D**, IAB 3/4/26). The purpose of this Notice of Intended Action is to solicit public comment on that emergency rulemaking, whose subject matter is hereby adopted by reference.