ARC 0787D

WORKFORCE DEVELOPMENT DEPARTMENT[871]

Adopted and Filed

Rulemaking related to claims and benefits

The Workforce Development Department hereby amends Chapter 24, "Claims and Benefits," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted 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

The purpose of this chapter is to provide procedures for unemployment insurance claims and benefits pursuant to Iowa Code chapter 96.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on September 30, 2026, as **ARC 0631D**. Public hearings were held on the following date:

- October 20, 2026

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Director of the Department on November 4, 2026.

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.

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).

Effective Date

This rulemaking will become effective on December 30, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind rule 871—24.2(96) and adopt the following **new** rule in lieu thereof:

871—24.2(96) Procedures for workers desiring to file a claim for benefits for unemployment insurance.

24.2(1) Filing a benefit claim.

a. In order to establish a benefit year during which an individual may receive unemployment benefits, the individual, once separated from employment, must file an initial claim, verify their identity, and register for work. The claim may be filed electronically or by other means prescribed by the department. A claim filed in accordance with this rule is considered filed as of Sunday of the week in which the claim is filed.

b. When filing an initial claim for benefits, an individual must provide the following information to the department:

(1) The name and complete mailing address of the individual's last employing unit or employer.

(2) Work history for all employers within the individual's base period.

(3) The location of the last job.

(4) The last day of work.

(5) The reason for separation from work.

(6) Certification that the individual is unemployed.

(7) Certification that the individual registers for work.

(8) The individual's last occupation.

(9) Number, full name, social security number, date of birth, and relationship of any dependents claimed.

1. "Spouse" is defined as an individual who does not earn more than $120 in gross wages in one week. The reference week for this monetary determination is the gross wages earned by the spouse in the calendar week immediately preceding the claim's effective date.

2. "Dependent" means an individual who has been claimed for the preceding tax year on the claimant's income tax return. The same dependent may not be claimed on two separate monetarily eligible concurrent established benefit years. An individual may not claim a spouse as a dependent if the spouse has listed the claimant as a dependent on a current claim.

(10) The individual's social security number and alien registration number, if applicable.

(11) Such other information as requested by the department.

c. All claimants on an initial claim must state that the claimant is registered for work and list the claimant's principal occupation. A deferral code will be assigned to the claimant to control the type of registration that is made. Code assignments are based on all facts obtained at the time of the claim filing. A deferral code change can be made at any time during the benefit year if additional information is obtained by the agency. The deferral codes are:

(1) Deferral code "temporary layoff" is assigned to claimants who are "temporarily unemployed" as defined in Iowa Code section 96.1A(37)*"c."* Claimants assigned this deferral code are reviewed and changed to "no deferral" as applicable.

(2) Deferral code "refused to bump" is assigned to claimants who have left employment in lieu of exercising their right to bump or oust a fellow employee with less seniority or priority from the fellow employee's job. Refused to bump claimants have only the search for work provision of Iowa Code section 96.4(3) and the disqualification provision for failure to apply for or to accept suitable work of Iowa Code section 96.5(3) waived. The refused to bump code does not apply to weeks claimed under the extended benefit or federal supplemental compensation programs.

(3) Deferral code "union member" is assigned to claimants who are members of unions or trades or who are professionals having their own placement facilities. Claimants assigned to this deferral code will be registered for work. A paid-up membership must be maintained, and weekly contact to check for available work is required. Loss of membership will result in a change to "no deferral."

(4) Deferral code “attached to STC employer” is assigned to workers who are employed on a reduced workweek with an employer that is under a department-approved short-time compensation contract. This code pertains to an individual who worked full or part time and will again work full or part time if the individual’s employment, although temporarily suspended, has not been terminated. Once the contract expires, claimants assigned to this code are reviewed for placement in the appropriate deferral code.

(5) Deferral code “DUA” is assigned to claimants who are part of a federally declared emergency. Once the emergency period expires, claimants assigned this code are reviewed for placement in the appropriate deferral code.

(6) “No deferral” is assigned to individuals who do not otherwise meet the qualifications for a different deferral code. Claimants in this category must complete and document reemployment activities as established by the department.

Nothing in this rule shall be construed as prohibiting an authorized representative of the department from requiring claimants for unemployment insurance benefits to avail themselves of workforce development center referral and counseling services if deemed beneficial and necessary to obtain prompt reemployment, nor shall anything in this rule be construed to deny referral or counseling service to claimants for unemployment insurance benefits.

d. In order to maintain continuing eligibility for benefits during any continuous period of unemployment, an individual must report as directed by the department. If the individual has moved to another locality, the individual may register and report in person at a workforce development center at the time previously specified for the reporting.

(1) An individual who files a weekly continued claim will have the benefit payment automatically deposited weekly on a debit card specified by the department or to an account specified by the claimant.

(2) The department retains the ultimate authority to choose the method of reporting and payment.

e. After the initial claim has been filed, the claimant will receive a notice of monetary eligibility. If the claimant is eligible for benefits, this notice will state the date on which the benefit year will begin, the amount per week, and the maximum amount for which the claimant is eligible.

f. No benefit payment is allowed until the individual claiming benefits has completed a continued claim online or as otherwise directed by the department.

(1) The claim must be submitted between 8 a.m. on the Sunday following the Saturday of the weekly reporting period and not later than close of business on the Friday following the weekly reporting period.

(2) An individual using the weekly continued claim system is to personally file the claim on the system unless the individual is disabled and has received prior approval from the department.

(3) The claim must include the following:

1. That the individual continues the claim for benefits;
2. That except as otherwise indicated, during the period covered by the claim, the individual was fully or partially unemployed, earned no gross wages and received no benefits, and was able and available for work;
3. That the individual is participating in and compliant with the department’s reemployment case management program established under Iowa Code section 96.11(17);
4. That the individual understands there are penalties for false statements in connection with the claim;
5. That the individual has reported any job offer received during the period covered by the claim;
6. That the individual understands the individual’s responsibility to review the claim records to ensure there is no delay in filing the weekly claim to remain in continuous reporting status. Failure to file claims each week will require a claimant to submit a claim application to reactivate the claim;
7. Other information required by the department.

g. Effective starting date for the benefit year.

(1) Filing for benefits is effective as of Sunday of the current calendar week in which, subsequent to the individual’s separation from work, an individual files a claim for benefits.

(2) The claim may only be backdated prior to the first day of the calendar week in which the claimant does report and file a claim if the claimant filed an interstate claim against another state that has been determined as ineligible.

(3) When the benefit year expires on any day but Saturday, the effective date of the new claim is the Sunday of the current week in which the claim is filed even though it may overlap into the old benefit year up to six days. However, backdating is not allowed at the change of a calendar quarter if the backdating would cause an overlap of the same quarter in two base periods. When the overlap situation occurs, the effective date of the new claim may be postdated up to six days. If the claimant has benefits remaining on the old claim, the claimant may be eligible for benefits for that period by extending the old benefit year up to six days.

h. An individual is entitled to partial benefits for partial unemployment as per Iowa Code section 96.1A(37)*"b."* If the individual has been placed on reduced employment, the individual may be entitled to partial benefits and should file a claim in accordance with the instructions pertaining to the partial claims procedure.

i. Any individual who is disqualified for benefits because of the individual's failure to report may appeal to the department for the right to establish good cause for failure to report because of extraordinary circumstances. A representative of the department may deny the request, and the decision may be appealed to an administrative law judge for a hearing and decision on the merits. If the petition is allowed, the petitioner will be allowed to file a claim for and receive full benefits for each week for which such claim is filed, if otherwise eligible.

24.2(2) Filing a claim for unemployment insurance benefits (not applicable to interstate claims).

a. A notice of claim filing, which includes the name and social security number of the individual claiming benefits, will be sent to each base period employer on record and the last employer if different than the base period employer unless the separation issue has previously been adjudicated.

b. Even though the claims taker may believe that the claimant cannot meet the eligibility conditions established by statute, the claims taker will in no instance refuse to accept a claim from any unemployed individual. If the claimant elects to file a claim, even though the claimant's eligibility may be questionable, the claim will be accepted without hesitance. The claimant may be required to provide adequate proof of identification such as a driver's license, proof of citizenship, car registration or union membership card or supply personally identifying information.

c. If a claim filed in a previous quarter was ineligible because of no wage records or lack of qualifying earnings, a benefit year has not been established and a new claim will be taken. A new claim should not be taken if the claimant previously filed an ineligible claim in the same quarter unless the claimant insists on filing after being advised of ineligibility. The claims taker will notify the claimant that another claim filed in the same quarter would also be ineligible because additional wage credits (if any) would not be available until a subsequent quarter. The claimant should be advised to file a new claim during the first full week of the next calendar quarter.

d. If the check of the files does not disclose a previous claim and the claimant states that a claim has not been filed during the past year, a new claim will be taken.

e. Partially unemployed claims.

(1) A partially unemployed individual will:

1. File a claim for benefits in the same manner as an initial claim for unemployment insurance.
2. Report all wages that are earned for each week benefits are claimed.

(2) A claimant in a continuous reporting status, employed with the same employer, may exceed the claimant's weekly benefit amount plus $15 for four consecutive weeks before the individual is required to file an additional claim for benefits.

f. If the check of the files does not disclose a monetarily valid claim in another state, a new claim will be taken.

24.2(3) Filing a claim for unemployment insurance benefits (interstate only).

a. All interstate claimants must file an Iowa claim.

b. When the department is acting as an agent for another state unemployment insurance agency with respect to the filing of an initial claim for benefits, the interstate claimant must complete and file an

Initial Interstate Claim unless otherwise directed by the interstate handbook for interstate claims-taking provided by the Employment and Training Administration of the United States Department of Labor.

24.2(4) Cancellation of unemployment insurance claim.

a. An individual may direct a request for cancellation of an unemployment insurance claim to the benefits bureau of the unemployment insurance services division. The statement must include the specific reason for the request and contain as much pertinent information as possible so that a decision can be made. A notice with the result of the request will be sent.

b. A cancellation request that is the result of employer coercion or intimidation will be denied and the employer may be subjected to serious misdemeanor charges.

c. If a cancellation request is received within the ten-day protest period and before payment is made, the benefits bureau may upon review cancel the claim for the following reasons:

(1) The individual found employment or returned to regular employment within the protest period.

(2) Cancellation would allow the individual to refile at the change of a calendar quarter to obtain an increase in the weekly or maximum benefit amount or the individual would receive more entitlement from another state.

(3) The individual filed a claim in good faith under the assumption of being separated and no actual separation occurred.

(4) The individual did not want to establish a benefit year because of eligibility for a low weekly or maximum benefit amount.

d. Other valid reasons for cancellation whether or not the ten-day protest period has expired.

(1) The individual has an unexpired unemployment insurance claim in another state and is eligible for a remaining balance of benefits.

(2) The individual received erroneous information regarding entitlement or eligibility to unemployment insurance benefits from an employee of the department.

(3) The individual has an unexpired railroad unemployment insurance claim with a remaining benefit balance that was filed prior to the unemployment insurance claim.

(4) The individual exercises the option to cancel a combined wage claim within the ten days allowed by federal regulation.

(5) The individual has previously filed a military claim in another state or territory. Wages erroneously assigned to Iowa must be deleted and an interstate claim filed.

(6) Federal wages have previously been assigned to another state or territory or are assignable to another state or territory under federal regulation. Federal wages erroneously assigned to Iowa must be deleted and the appropriate type of claim filed.

(7) If the Iowa wages are erroneous and deleted, and the wages from one other state were used, the claim shall be canceled and the wages returned to the transferring state.

e. If a claim is canceled and becomes final with no appeal being filed, a valid claim with Iowa as the paying state may not be reestablished with the same effective date.

f. If it is determined a claim has been filed under an incorrect social security number, the claim will be voided rather than canceled.

g. All unemployment insurance claims canceled will be clearly identified as such and the administrative record of the individual's file shall be destroyed three years after final action.

This rule is intended to implement Iowa Code sections 96.3(3), 96.3(4), 96.4(1), 96.4(3), 96.5(1)*"h,"* 96.5(3), 96.6(1), 96.6(2), 96.15, 96.16, 96.1A and 96.20.

ITEM 2. Rescind rule 871—24.15(96) and adopt the following **new** rule in lieu thereof:

871—24.15(96) Benefit eligibility conditions. To be eligible to receive benefits, the individual bears the burden of establishing, and the department must find, that the individual is able to work, available for work, and earnestly and actively seeking work.

24.15(1) *Able to work.* An individual must be physically and mentally able to work in some gainful employment, not necessarily in the individual's customary occupation.

a. Illness, injury or pregnancy. Each case is decided upon an individual basis, recognizing that various work opportunities present different physical requirements. A statement from a medical

practitioner is considered prima facie evidence of the physical ability of the individual to perform the work required. A pregnant individual must meet the same criteria for determining ableness as do all other individuals.

b. Interpretation of ability to work. The law provides that an individual must be able to work to be eligible for benefits. This means that the individual must be physically able to work, not necessarily in the individual's customary occupation, but able to work in some reasonably suitable, comparable, gainful, full-time endeavor, other than self-employment, which is generally available in the labor market in which the individual resides.

24.15(2) *Available for work.* The availability requirement is satisfied when an individual is genuinely attached to the labor market (e.g. the individual is willing, able, and ready to accept suitable work that the individual does not have good cause to refuse). Under unemployment insurance laws, it is the availability of an individual who is tested, and the labor market is therefore described in terms of the individual. A labor market for an individual means a market for the type of service the individual offers in the geographical area in which the individual offers the service. It does not mean that job vacancies must exist. It means only that the type of services that an individual is offering is generally performed in the geographical area in which the individual is offering the services.

a. Shift restriction. The individual does not have to be available for a particular shift. If an individual is available for work on the same basis on which the individual's wage credits were earned and if after considering the restrictions as to hours of work, etc., imposed by the individual there exists a reasonable expectation of securing employment, then the individual meets the requirement of being available for work.

b. Intermittent employment. An individual cannot limit employability to only temporary or intermittent work until recalled by a regular employer.

c. Jury duty. The individual is considered available for work while serving on jury duty because time spent in jury service is not a personal service performed under a contract of hire in an employment situation but rather a public duty required by law. Jury duty does not render the individual as employed and ineligible for benefits even though it may involve the individual full-time.

d. Work release program while incarcerated. For those individuals incarcerated in jail, the work release program usually does not meet the availability requirements of Iowa Code section 96.4(3), but the department will review any situation concerning an incarcerated individual who can meet the requirements of Iowa Code section 96.4(3).

e. Available for part of week. Each case is decided on its own merits. Generally, if the individual is available for the major portion of the workweek, the individual is considered to be available for work.

f. On-call workers.

(1) Substitute workers (e.g., post office clerks, railroad extra board workers) who hold themselves available for one employer and who do not accept other work, are not available for work within the meaning of the law and are not eligible for benefits.

(2) Substitute teachers. The question of eligibility of substitute teachers is subjective in nature and is determined on an individual case basis. The substitute teacher is considered an instructional employee and is subject to the same limitations as other instructional employees. As far as payment of benefits between contracts or terms and during customary and established periods of holiday recesses is concerned, benefits are denied if the substitute teacher has a contract or reasonable assurance that the substitute teacher will perform service in the period immediately following the vacation or holiday recess. A substitute teacher is not disqualified if the individual is able and available for work, making an earnest and active search for work each week, placing no restrictions on employment and is genuinely attached to the labor market.

(3) An individual whose wage credits earned in the base period of the claim consist exclusively of wage credits from on-call work, such as a banquet worker, railway worker, or substitute school teacher, is not considered an unemployed individual within the meaning of Iowa Code section 96.1A(37)*"a"* and *"b."* An individual who is willing to accept only on-call work is not considered to be available for work.

g. Leave of absence. A leave of absence negotiated with the consent of both employer and employee is deemed a period of voluntary unemployment for the employee who is considered ineligible for benefits for the period.

(1) If at the end of a period or term of negotiated leave of absence the employer fails to reemploy the employee, the individual is considered laid off and eligible for benefits.

(2) If the employee fails to return at the end of the leave of absence and subsequently becomes unemployed, the individual is considered as having voluntarily quit and is ineligible for benefits.

(3) The period or term of a leave of absence may be extended, but only if there is evidence that both parties have voluntarily agreed.

h. Effect of religious convictions on Sabbath day work. An individual is considered as available for work if the precepts of the individual's religion prohibit work on the Sabbath. An individual who refuses to work on the Sabbath designated by the individual's religion because of conscientious observance of the Sabbath as a matter of religious conviction is also deemed to have good cause for refusing the work.

i. Available for work. To be considered available for work, an individual must at all times be in a position to accept suitable employment during periods when the work is normally performed. As an individual's length of unemployment increases and the individual has been unable to find work in the individual's customary occupation, the individual may be required to seek work in some other occupation in which job openings exist. If that does not seem likely to result in employment, the individual may be required to accept counseling for possible retraining or a change in occupation.

j. Reasonable expectation of securing employment. An individual may not be eligible for benefits if the individual has imposed limitations that leave the individual no reasonable expectation of securing employment. Restrictions may relate to type of work, hours, wages, location of work, etc., or may be physical restrictions.

k. Corporate officers. To be considered available, the corporate officer must meet the same tests of availability as are met by other individuals.

l. Lawfully authorized work. An individual who is not lawfully authorized to work within the United States is considered unavailable for work.

24.15(3) *Earnestly and actively seeking work.* It is essential that the individual personally and diligently search for work. Mere registration at a workforce development center does not establish that the individual is earnestly and actively seeking work. Iowa Code section 96.4(3) requires that an individual participate in and comply with the department's reemployment case management (RCM) program. Participation in RCM may include participation in reemployment activities, RCM appointments, career planning appointments, or live activities. Individuals who are required to participate in reemployment activities are identified in the first week after their claim to participate in RCM.

a. Basic requirements.

(1) At the start of a benefit claim, individuals are required to participate in a virtual workshop related to continued unemployment insurance eligibility. This workshop may include information regarding proper certification of weekly claims, reemployment requirements, and the requirements to be considered able and available for work.

(2) Claimants will be provided notice of the requirement to participate in the RCM program and will receive notice of a scheduled first appointment. Topics of the initial RCM appointment will include but not be limited to enrollment into Title III of the federal Workforce Innovation and Opportunity Act (WIOA), Public Law 113-128; review of benefit claim status; assessment of continued benefit eligibility; and referrals to appropriate partner services.

(3) Topics of subsequent RCM appointments may include but not be limited to review of benefit claim status, assessment of continued benefit eligibility, and referrals to appropriate partner services.

(4) During RCM appointments, an individual reemployment plan will be developed detailing when the customer is scheduled to attend additional appointments or other reemployment activities, including career planning appointments or live workshops.

(5) Reemployment activities must be recorded as directed by the department.

b. To meet the requirement that an individual is earnestly and actively seeking work for the claim week, the department may deem an individual to be participating and compliant with RCM when the individual has truthfully certified on the individual's weekly claim that the individual has performed a minimum of four reemployment activities and documented and reported each activity to the department.

(1) At least three of the four reemployment activities for the purpose of this paragraph shall consist of applying for a potential job opening by submitting a resume or application through any of the following means:

1. Online.
2. In person.
3. Email.
4. Facsimile.
5. Mail.

(2) Additional reemployment activities for the purpose of this paragraph consist of any of the following:

1. Registering with a placement facility of a school or college.
2. Interviewing for a job virtually, in person, or at a job fair.
3. Attending an employment workshop organized or approved by the department, which may include completing an online or in-person job search workshop, job club, or job search networking meeting.
4. Attending a job fair sponsored or approved by the department.
5. Attending a scheduled career networking meeting with the department.
6. With the assistance and guidance of the department, completing a reemployment plan, which may include completing career direction research or work such as a job search plan or a targeted employer list.
7. Participating in job search counseling with a department career planner.
8. Attending an appointment with a core program partner authorized by the WIOA.
9. Participating in online or in-person mock interviews organized or approved by the department.
10. Completing a career-related assessment approved by the department and reviewed with a department career planner.
11. Completing a civil service examination.

(3) Unreasonable limitations by an individual as to salary, hours or conditions of work can indicate that the individual is not earnestly seeking work. The department expects each individual claiming benefits to conduct themselves as would any normal, prudent individual who is out of work. An individual is considered to have failed to make an effort to secure work if the department finds that the individual has followed a course of action designed to discourage prospective employers from hiring the individual in suitable work.

c. Noncompliance. An individual will be ineligible for benefits for any period for which the department finds that the individual has failed to make an earnest and active search for work.

(1) Individuals are expected to follow all benefit and RCM requirements for the duration of their claim and the department may review their reemployment activities at any time for compliance.

(2) Refusal to participate in RCM appointments or failure to complete the agreed upon reemployment activities may lead to an interruption in benefits until the activity is rescheduled or completed.

(3) The claimant's most recent weekly certification will be reviewed to determine if they are applying for suitable positions. A suitable position is one for which the applicant is qualified or one that the applicant would be willing to accept based upon information provided.

d. Exceptions.

(1) Members of unions or professional organizations who normally obtain their employment through union or professional organizations are considered as earnestly and actively seeking work if they maintain active contact with the union's business agent or with the placement officer in the professional organization. A paid-up membership must be maintained if this is a requirement for placement service. The trade, profession, or union to which the individual belongs must have an active

hiring hall or placement facility, and the trade, profession, or union must be the source customarily used by employers in filling their job openings. Registering with the individual's union hiring or placement facility is sufficient, except when all benefit rights to regular benefits are exhausted and Iowa is in an extended benefit period or similar program such as the federal supplemental compensation program. Mere registration at a union or reporting to a union hiring hall or registration with a placement facility of the individual's professional organization does not satisfy the extended benefit systematic and sustained effort to find work, and individuals complete reemployment activities.

(2) The requirement for seeking work is waived if all of the following conditions apply:

1. The individual is attached to a regular job or industry.

2. The individual is a high-skilled worker. For purposes of this numbered paragraph, "high-skilled worker" means a worker whose job or position requires more than a basic competency, license, or qualification. The worker must have an advanced competency, license, or qualification that demonstrates specialization and expertise in a field.

3. The individual is on a short-term temporary layoff. For purposes of this numbered paragraph, "short-term temporary layoff" means a layoff period of 16 weeks or less due to seasonal weather conditions that impact the ability to perform work limited to the following trades with a specific return-to-work date verified by the employer:

- Highway construction, repair, or maintenance; or
- Skilled trades including cement masons and concrete finishers, electricians, painters, plumbers, pipefitters, steamfitters, boilermakers, carpenters, and sheet metal workers.

4. Eligibility for a work search waiver will be determined by the director or a designee assigned by the director.

5. The individual otherwise qualifies for unemployment insurance benefits.

e. Week-to-week disqualification. Disqualification due to failure to conduct reemployment activities is made on a week-to-week basis and is not permanent.

f. Seniority rights. An individual who fails to exercise seniority rights to replace another employee with less seniority has the work search requirement waived during a period of regular benefits. This waiver does not apply to individuals receiving extended benefits or similar federal program benefits.

g. Search for work.

(1) The deferral code is used to determine which individuals are required to make personal applications for work. Other factors, such as the condition of the local labor market, the duration of benefit payments, and a change in claimant characteristics, are also taken into consideration on a weekly basis.

(2) Individuals receiving partial benefits are exempt from making personal applications for work in any week they have worked and received wages from their regular employer. Individuals involved in hiring hall practices must keep in weekly touch with the business agent of that union in which they maintain membership. All other individuals must make contacts with such frequency as the department considers advisable, after considering job prospects in the community, the condition of the labor market and any other factors that may have a bearing on the individual's reemployment. A sincere effort must be made to find a job. A contact made merely for the sake of complying with the law is insufficient.

This rule is intended to implement Iowa Code section 96.4(3).

[Filed 11/4/26, effective 12/30/26]
[Published 11/25/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 11/25/26.