

**WORKFORCE DEVELOPMENT DEPARTMENT[871]**

**Adopted and Filed**

Pursuant to the authority of Iowa Code section 96.11, the Director of the Department of Workforce Development hereby amends Chapter 22, “Employer Records and Reports,” and Chapter 23, “Employer’s Contribution and Charges,” Iowa Administrative Code.

These amendments update, clarify and simplify the procedures by which claimants and employers interact with Iowa Workforce Development.

Notice of Intended Action for these amendments was published in the September 27, 2017, Iowa Administrative Bulletin as **ARC 3325C**. No comments were received. The Notice was on the agenda at the Administrative Rules Review Committee (ARRC) meeting held on October 10, 2017. No questions or comments were received during this public meeting of the ARRC. These amendments are identical to those published under Notice.

These amendments do not have any fiscal impact on the State of Iowa.

Waiver provisions do not apply to this rule making.

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

These amendments are intended to implement Iowa Code chapter 96.

These amendments will become effective January 24, 2018.

The following amendments are adopted.

ITEM 1. Adopt the following **new** subrule 22.9(3):

**22.9(3)** An employer who fails to complete a registration timely, as stated in 22.9(2), shall be assessed a penalty of \$500. In addition, if the registration is not submitted electronically, a fee of \$200 will be charged to the employer.

ITEM 2. Adopt the following **new** rule 871—23.68(26USC6402):

**871—23.68(26USC6402) Collection of covered unemployment compensation.** Pursuant to 26 U.S.C. 6402(f), the department shall utilize the Treasury Offset Program in order to collect covered unemployment compensation.

This rule is intended to implement 26 U.S.C. 6402(f).

ITEM 3. Amend subrule 23.82(1), introductory paragraph, as follows:

**23.82(1)** Construction. The department will utilize the North America Industry Classification System manual (~~2002~~ 2017 edition) to determine which employers will be classified as construction. The manual ~~may be purchased through Bernan Press, 4611F Assembly Drive, Landham, MD 20706-4391,~~ and is available on the Internet to view or download at <http://www.ntis.gov/naics> <http://www.census.gov/eos/www/naics>.

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EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 12/20/17.