

WORKERS' COMPENSATION DIVISION[876]

Adopted and Filed

Rule making related to payroll tax tables

The Workers' Compensation Commissioner hereby amends Chapter 8, "Substantive and Interpretive Rules," Iowa Administrative Code.

Legal Authority for Rule Making

This rule making is adopted under the authority provided in Iowa Code section 86.8.

State or Federal Law Implemented

This rule making implements, in whole or in part, Iowa Code section 85.61.

Purpose and Summary

The purpose of this rule making is to update references to the tables which determine payroll taxes.

Public Comment and Changes to Rule Making

Notice of Intended Action for this rule making was published in the Iowa Administrative Bulletin on March 24, 2021, as **ARC 5521C**. No public comments were received. No changes from the Notice have been made.

Adoption of Rule Making

This rule making was adopted by the Commissioner on April 28, 2021.

Fiscal Impact

The Commissioner is responsible for updating the tax tables annually. This rule making has no fiscal impact to the State of Iowa.

Jobs Impact

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

Waivers

This amendment does not include a waiver provision because rule 876—12.4(17A) provides the specific situations for waiver of Workers' Compensation Division rules.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rule making by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rule making 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 rule making will become effective on June 23, 2021.

The following rule-making action is adopted:

Amend rule 876—8.8(85,17A) as follows:

876—8.8(85,17A) Payroll tax tables. Tables for determining payroll taxes to be used for the period July 1, ~~2020~~ 2021, through June 30, ~~2021~~ 2022, are the tables in effect on July 1, ~~2020~~ 2021, for computation of:

1. Federal income tax withholding according to the percentage method of withholding for weekly payroll period. (Federal Income Tax Withholding Methods, Publication 15-T [~~2019~~ 2021].)

2. ~~Iowa income tax withholding for weekly pay period~~ Iowa individual income tax withholding formula. (Iowa Department of Revenue ~~Iowa Withholding Tax Rate Tables~~ [Effective January 1, ~~2020~~ 2021].)

3. Social Security and Medicare withholding (FICA) at the rate of 7.65 percent. (Internal Revenue Service, Circular E, Employer's Tax Guide, Publication 15 [~~2019~~ 2020].)

This rule is intended to implement Iowa Code section 85.61(6).

[Filed 4/28/21, effective 6/23/21]

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EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 5/19/21.