Regulatory Analysis

Notice of Intended Action to be published: 23.52(3)
"Employer's Contribution and Charges"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 17A and 96
State or federal law(s) implemented by the rulemaking: Iowa Code chapters 17A and 96

Public Hearing

A public hearing at which persons may present their views orally or in writing will be held as follows:

December 16, 2025 9 a.m.	Microsoft Teams Join the meeting now Meeting ID: 232 079 792 009 49 Passcode: yr7iS3oX Dial: 1.469.998.6043 Find a local number Phone conference ID: 874 206 698#

Public Comment

Any interested person may submit written or oral comments concerning this Regulatory Analysis, which must be received by Iowa Workforce Development no later than 4:30 p.m. on the date of the public hearing. 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

Purpose and Summary

The purpose of this proposed subrule is to provide guidance on submitting an employer liability appeal pursuant to Iowa Code chapter 96.

Analysis of Impact

1. **Persons affected by the proposed rulemaking:**

- **Classes of persons that will bear the costs of the proposed rulemaking:**

There are no costs associated with this proposed rulemaking.

- **Classes of persons that will benefit from the proposed rulemaking:**

The general public and stakeholders will benefit.

2. **Impact of the proposed rulemaking, economic or otherwise, including the nature and amount of all the different kinds of costs that would be incurred:**

- **Quantitative description of impact:**

There is no quantitative impact.

- **Qualitative description of impact:**

The general public and stakeholders will receive streamlined information.

3. **Costs to the State:**

- **Implementation and enforcement costs borne by the agency or any other agency:**

There are no implementation and enforcement costs.

- **Anticipated effect on State revenues:**

There is no anticipated effect on State revenues.

4. **Comparison of the costs and benefits of the proposed rulemaking to the costs and benefits of inaction:**

This change removes the Department's cost of maintaining a fax line to receive the limited number of appeals sent in annually via that method.

5. **Determination whether less costly methods or less intrusive methods exist for achieving the purpose of the proposed rulemaking:**

Not applicable.

6. **Alternative methods considered by the agency:**

- **Description of any alternative methods that were seriously considered by the agency:**

Not applicable.

- **Reasons why alternative methods were rejected in favor of the proposed rulemaking:**

Not applicable.

Small Business Impact

If the rulemaking will have a substantial impact on small business, include a discussion of whether it would be feasible and practicable to do any of the following to reduce the impact of the rulemaking on small business:

- Establish less stringent compliance or reporting requirements in the rulemaking for small business.
- Establish less stringent schedules or deadlines in the rulemaking for compliance or reporting requirements for small business.
- Consolidate or simplify the rulemaking's compliance or reporting requirements for small business.
- Establish performance standards to replace design or operational standards in the rulemaking for small business.
- Exempt small business from any or all requirements of the rulemaking.

If legal and feasible, how does the rulemaking use a method discussed above to reduce the substantial impact on small business?

This rulemaking does not have a substantial impact on small business.

Text of Proposed Rulemaking

ITEM 1. Rescind subrule 23.52(3) and adopt the following **new** subrule in lieu thereof:

23.52(3) The appeal shall be addressed or delivered to: Department of Workforce Development, Tax Bureau, 1000 East Grand Avenue, Des Moines, Iowa 50319. Appeals that are received by the tax bureau after 11:59 p.m. central time will be deemed filed as of the next regular business day.