

**96.23 Base period exclusion.**

1. The department shall exclude three or more calendar quarters from an individual's base period, as defined in [section 96.1A, subsection 3](#), if the individual received workers' compensation benefits for temporary total disability or during a healing period under [section 85.33](#), [section 85.34, subsection 1](#), or [section 85A.17](#) or indemnity insurance benefits during those three or more calendar quarters, if one of the following conditions applies to the individual's base period:

a. The individual did not receive wages from insured work for three calendar quarters.

b. The individual did not receive wages from insured work for two calendar quarters and did not receive wages from insured work for another calendar quarter equal to or greater than the amount required for a calendar quarter, other than the calendar quarter in which the individual's wages were highest, under [section 96.4, subsection 4](#), paragraph "a".

2. The department shall substitute, in lieu of the three or more calendar quarters excluded from the base period, those three or more consecutive calendar quarters, immediately preceding the base period, in which the individual did not receive such workers' compensation benefits or indemnity insurance benefits.

[C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §96.23]

[83 Acts, ch 190, §25, 27](#); [86 Acts, ch 1034, §2, 3](#); [96 Acts, ch 1186, §23](#); [2008 Acts, ch 1032, §201](#); [2009 Acts, ch 22, §6](#); [2020 Acts, ch 1062, §90](#)

Referred to in [§96.7\(2\)\(a\)](#)