

**97C.10 Tax on employer.**

In addition to all other taxes there is hereby imposed upon each employer as defined in [section 97C.2, subsection 2](#), a tax equal to such percentum of the wages paid by the employer to each employee as imposed by the Social Security Act, Tit. II, as such Act has been and may from time to time be amended. The employer shall pay its tax or contribution from funds available and is directed to pay same from tax money or from any other income available. The political subdivision is hereby authorized and directed to levy in addition to all other taxes a property tax sufficient to meet its obligations under the provisions of [this chapter](#), if such tax levy is necessary because other funds are not available.

[C46, 50, §97.12; C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §97C.10]

[2012 Acts, ch 1023, §17](#)

Referred to in [§97C.12](#)