

**871—22.9(96) Employing units required to file report to determine liability.**

**22.9(1)** Each employing unit engaged in doing business in the state of Iowa January 1, 1936, or after, shall complete a registration with the department setting forth the names and addresses of the owners of the business, or if a corporation, association, or joint stock company or limited liability company, the names and addresses of its officers or members. Each employing unit must show its principal place of business, the nature of its business, the number of individuals whom it customarily hires to perform services for it, the place or places where such services are performed, the time when such business was begun, the number of weeks in the year for which it is customary to operate such business and such other information as may be required.

**22.9(2)** Each employing unit which shall hereafter begin business in the state of Iowa in any manner whatsoever whether by succession to a business already being operated, by starting a new business, or otherwise, shall, within 30 days after beginning such business, inform the department of that fact, complete a registration and file contribution and payroll for all reporting units.

**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.

This rule is intended to implement Iowa Code section 96.11(1).

[**ARC 3303C**, IAB 8/30/17, effective 10/4/17; **ARC 3401C**, IAB 10/11/17, effective 11/15/17; **ARC 3529C**, IAB 12/20/17, effective 1/24/18; see Delay note at end of chapter]