

**871—23.30(96) Successorship—liability for contributions and payments in lieu of contributions.** Any employer who becomes a successor to an employer account is liable for any debt owed to the department by the predecessor at the time of the transfer. Any employer found to be successor to a reimbursable account is liable to reimburse the department for any benefits paid based on wages paid by the reimbursable employer, whether or not the successor has elected to be reimbursable or is qualified to be reimbursable.

This rule is intended to implement Iowa Code section 96.7.

[ARC 8848C, IAB 1/22/25, effective 2/26/25]