

871—23.6(96) Taxable wages.

23.6(1) If an individual has more than one employer, each employer must pay contributions on the employee's wages up to the taxable wage base.

23.6(2) The employer may not deduct any part of the contributions due on taxable wages from an employee's pay.

23.6(3) Only wages reported to the Iowa unemployment insurance program may be used in computing the employee's reportable taxable wages in Iowa.

23.6(4) A successor employer may use the taxable wages paid and reported by the predecessor employer to determine the successor employer's taxable wages if the successor employer received a transfer of experience from the predecessor employer.

23.6(5) A successor employer that received a transfer of experience may, at the successor employer's option, use the taxable wages reported by the predecessor to compute the taxable wages for the balance of the calendar year or may compute the taxable wages as if the employees acquired from the predecessor were new employees.

This rule is intended to implement Iowa Code section 96.1A(36).

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