

871—22.8(96) Subject employers.

22.8(1) Whenever an employing unit is in doubt as to whether or not an individual is an employee or is engaged in employment subject to the Act, the department may request and the employing unit shall submit Form 68-0192, Questionnaire for Determining Status of Workers.

22.8(2) The department will maintain a separate account for each employer and notify the employer of any status change. This notice will advise the employer of:

- a.* The effective subjectivity date.
- b.* The date of the determination.
- c.* The assigned industry code.
- d.* The section of the law under which the employer was found liable.
- e.* The federal identification number (if available).
- f.* The workforce development unemployment insurance account number.
- g.* The contribution rate for that year and preceding four years, if applicable.
- h.* Whether the account was new, reestablished or inactive.

22.8(3) An appeal of an employer liability determination may be perfected according to rules 871—23.52(96) through 871—23.56(96).

This rule is intended to implement Iowa Code section 96.7(4).

[ARC 8360C, IAB 11/13/24, effective 12/18/24]