

**871—23.1(96) Definitions.**

**23.1(1)** *Balancing account.* An account set up to receive benefit charges that by law are not chargeable to any employer. The purpose of the balancing account is to enable the department to properly account for all benefits paid out.

**23.1(2)** *Average annual taxable payroll.* See Iowa Code section 96.1A(2).

**23.1(3)** *Calendar quarter.* See Iowa Code section 96.1A(6).

**23.1(4)** *Computation date.* The date as of which employers' experience with respect to unemployment or unemployment risk is measured for the purpose of determining contribution rates.

**23.1(5)** *Employer's contribution and payroll report.* An employer's quarterly report of the wages paid to individual workers, the total and taxable wages paid and the amount of contributions due to a state unemployment insurance fund.

**23.1(6)** *Contributions.* See Iowa Code section 96.1A(8).

**23.1(7)** *Contributor rate.* The percent constituting the rate at which the employer's payroll is taxed.

**23.1(8)** *Employer.* See Iowa Code section 96.1A(14).

**23.1(9)** *Experience.* An employer's record with respect to contributions paid, benefits charged, and taxable wages reported.

**23.1(10)** *Experience rating.* A method for determining the contribution rates of individual employers on the basis of the factors specified in the state employment security law for measuring employers' experience with respect to unemployment or unemployment risk.

**23.1(11)** *Federal unemployment tax.* The tax imposed by the Federal Unemployment Tax Act on employers with respect to having individuals in their employ.

**23.1(12)** *Federal Unemployment Tax Act.* Subchapter C of Chapter 23 of the United States Internal Revenue Code which relates to the federal unemployment tax.

**23.1(13)** *Funds.*

*a. Administrative funds.* Funds made available from federal, state, local and other sources to meet the cost of state workforce development administration.

*b. Contingency fund.* An amount of money appropriated by Congress to meet certain unpredictable increases in costs of administration by the state workforce development divisions arising from increases in workload or other specified causes.

*c. Employment security administration fund.* See Iowa Code section 96.13(1).

*d. Special employment security contingency fund.* See Iowa Code section 96.13(3).

*e. Temporary emergency surcharge fund.* See Iowa Code section 96.7(11).

*f. Unemployment compensation fund.* See Iowa Code section 96.9.

*g. Unemployment trust fund.* See Iowa Code section 96.9(2).

**23.1(14)** *Indian tribe.* See Iowa Code section 96.1A(24).

**23.1(15)** *Liability determination.* See Iowa Code section 96.7(4).

**23.1(16)** *Subject employer.* An employing unit that is subject to the contribution provisions of a state employment security law.

**23.1(17)** *Quarterly wage report.* A report that generates after the employer has electronically submitted its quarterly contribution and payroll.

**23.1(18)** *Quarterly wage detail.* A report listing workers and their wages by social security number.

This rule is intended to implement Iowa Code sections 96.7(2) "c"(3), 96.7(7) "b," and 96.11(1).

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