

871—23.23(96) Liability of affiliated employing units. A nonliable employer shall be liable if the employer owns one or more employing units (or business units) and the combined employment has paid wages for service in employment in a calendar quarter in either the current or preceding year.

This rule is intended to implement Iowa Code section 96.1A(15).

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