

**871—23.47(96) Termination of accounts because of no wage reports.**

**23.47(1)** If an employer discontinues business or continues business without employment, the employer may request that the employer's account be placed in an inactive status. Upon verification of inactive status, the department shall notify the employer and the employer is not required to file quarterly reports.

**23.47(2)** If the department finds that an employer has discontinued business or is no longer paying wages, the department may on its own motion place the account in an inactive status.

**23.47(3)** If an employer has not reported wages for eight consecutive quarters, the account will be placed in inactive status.

**23.47(4)** An employer must notify the department if the employer resumes paying Iowa wages.

**23.47(5)** Inactive accounts will be reactivated, with an experience rate (if eligible), when the date first wages paid after employment resumed is less than or equal to ten consecutive calendar quarter from the quarter in which wages were last paid or when the tenth quarter falls within the same year as the date first wages paid after employment resumed. An employer shall provide all quarterly wage reports, including no wage reports.

This rule is intended to implement Iowa Code sections 96.7(2) "c" and "d" and 96.8(4) "b."

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