

**871—23.54(96) Payment of disputed assessments.**

**23.54(1)** Payment of a disputed assessment is held to be an acceptance of the assessment only when a timely appeal is not filed.

**23.54(2)** An employing unit that has appealed a determination of liability, or a payment of contributions due, shall submit full payment of any disputed assessment or amounts estimated to be due and file quarterly contribution and payroll for all quarters for which the employer is held liable regardless of any appeal.

This rule is intended to implement Iowa Code section 96.7.

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