

**871—23.69(96) Injunction for nonpayment or failure to report.**

**23.69(1)** In addition or as an alternative to any other remedy provided in Iowa Code chapter 96 and this rule, the department may proceed to enjoin an employer who has refused or failed to pay any contributions, interest, or penalty or who has failed to file any reports required by the department.

**23.69(2)** Discretion as to whether or not to seek an injunction rests with the department.

**23.69(3)** When the department determines that an injunction should be obtained, the department will send by certified mail or by personal service to the employer at the last-known address for the employer a notice which shall provide the following information:

- a. That the department plans to seek an injunction against the employer.
- b. The period(s) for which there are delinquent contributions, interest, and penalty due or for which returns have not been filed.
- c. The amount of indebtedness.
- d. That the injunction will enjoin the employer from operating any businesses in the state of Iowa until one of the following conditions is met:
  - (1) The entire indebtedness is paid.
  - (2) The employer files a full and sufficient bond.
  - (3) The employer has entered into a court-approved plan providing for payment of the indebtedness.
- e. The employer has ten days in which to respond to the department.

**23.69(4)** Upon expiration of the ten days following the notice, if the employer has not responded satisfactorily, the department shall file with the district court for the county in which the employer resides a petition requesting a hearing and an order granting the injunction.

**23.69(5)** Upon the issuance of a court order granting the injunction, the department shall proceed to periodically check to ensure that the employer is complying with the injunction order. Should the department find that the employer is not in compliance, it will ask the court for a finding of contempt and will ask the court to impose appropriate punishment.

**23.69(6)** Upon payment in full of the delinquent contributions, interest, and penalty, and the filing of all delinquent reports, the department shall have the injunction dissolved.

**23.69(7)** If the employer, as the result of a court-approved payment plan, is relieved by the court of the injunction and the employer fails to perform strictly as set out in the plan, the department may, at its discretion, ask the court to reinstate the injunction upon notice and hearing.

**23.69(8)** Any costs of these actions shall be borne by the employer.