

**871—23.44(96) Benefits payments.**

**23.44(1)** Overpayments. If a claimant is overpaid benefits, the employer will be relieved of benefit charges to such employer's account.

**23.44(2)** The employer shall not be relieved of benefit charges for a payment of back pay until the amount of the overpayment is recovered by the department.

**23.44(3)** Option of reimbursable credit or refund for an overpayment. The department shall credit the account of the reimbursable employer for overpayments. However, the employer may request a refund in those cases where the employer determines that it cannot use the credit against future charges within a reasonable period of time.

**23.44(4)** If the department determines that an overpayment has been made, the charge for the overpayment against the employer's account shall be removed and the account shall be credited with an amount equal to the overpayment from the unemployment compensation trust fund, and this credit shall include both contributory and reimbursable employers. The employer shall not be relieved of charges if benefits are paid because the employer or an agent of the employer failed to respond timely or adequately to the department's request for information relating to the payment of benefits unless the department determines that an employer's failure to respond timely or adequately was due to insufficient notification from the department, in which case the employer's account shall not be charged for the overpayment.

This rule is intended to implement Iowa Code sections 96.7(3), 96.11(1) and 96.20(2).  
[ARC 6893C, IAB 2/22/23, effective 3/29/23]