

**871—23.10(96) Payments in lieu of contributions.**

**23.10(1)** An employer who has qualified for reimbursement payments or has had an election to become a reimbursable employer approved shall pay to the department an amount equal to the amount of regular or extended benefits paid, including benefits that are based on wage credits transferred from another employer. If extended benefits are in effect, employers shall reimburse one-half of the extended benefits paid, except governmental employers and Indian tribes shall reimburse all extended benefits paid.

**23.10(2)** At the end of each calendar quarter, the department shall bill each reimbursable employer via a statement sent within 30 days of the quarter for which the benefits are charged. The statement will include the last four digits of the social security number, name of claimant and amount of benefits charged to the employer for each claimant as well as the amount of any previous amounts due. Payment for each quarter's charges is due within 30 days of the issuance of the statement. If the employer fails to reimburse the department within the period prescribed by these rules, the department may attempt collection of the amount due, including any of the following methods:

- a.* Issuance of Notice of Jeopardy Assessment and Demand for Payment.
- b.* Issuance of Notice of Lien.
- c.* Any other actions as prescribed by the law or these rules, including collection by distress warrant.

Interest on delinquent reimbursable benefits is charged at the rate of 1 percent per month or 1/30 of 1 percent per day from the date payment was due until the date of payment.

This rule is intended to implement Iowa Code section 96.7(8).

[ARC 8848C, IAB 1/22/25, effective 2/26/25; ARC 0091D, IAB 3/4/26, effective 2/10/26]