

871—23.1 (96) Definitions.**23.1(1) Accounts.**

a. Benefit payment account. An account maintained in the unemployment compensation fund in which are recorded (1) amounts transferred from the unemployment trust fund in the United States treasury, and receipts from other sources, and (2) amounts of benefits paid.

b. Employer rating account. An account of an employer which is maintained by the department for the purpose of reporting wages and recording contributions or reimbursements for that employer.

c. Clearing account. An account maintained in the unemployment compensation fund in which are recorded all amounts payable under Iowa Code chapter 96, including those to be transferred to (1) the unemployment trust fund, (2) the special employment security contingency fund, (3) the administrative contribution surcharge fund, and (4) the temporary emergency surcharge fund. Employer refunds are issued from this account.

d. Balancing account. An account set up to receive benefit charges that by law are not chargeable to any employer. The purpose of the balancing account is to enable the department to properly account for all benefits paid out.

23.1(2) Average annual taxable payroll. The average of the total amount of taxable wages paid by an employer for insured work during the five periods (three or two periods for governmental contributory employers) of four consecutive calendar quarters immediately preceding the computation date.

23.1(3) Calendar quarter. The period of three consecutive calendar months ending on March 31, June 30, September 30, or December 31 of each year.

23.1(4) Computation date. The date as of which employers' experience with respect to unemployment or unemployment risk is measured for the purpose of determining contribution rates.

23.1(5) Employer's contribution and payroll report. An employer's quarterly report of the wages paid to individual workers, the total and taxable wages paid and the amount of contributions due to a state unemployment insurance fund.

23.1(6) Contributions. Payments required by a state employment security law to be made to the state unemployment fund by reason of insured work but does not include reimbursement payments of nonprofit organizations or governmental entities in lieu of contributions.

23.1(7) Contributor rate. The percent constituting the rate at which the employer's payroll is taxed.

23.1(8) Employer. An employer subject to the employment security law of Iowa who is liable for contributions and subject to the experience rating provisions of the law or is liable for reimbursement payments in lieu of contributions. (See Iowa Code section 96.19(16).)

23.1(9) Experience. An employer's record with respect to contributions paid, benefits charged, and taxable wages reported.

23.1(10) Experience rating. A method for determining the contribution rates of individual employers on the basis of the factors specified in the state employment security law for measuring employers' experience with respect to unemployment or unemployment risk.

23.1(11) Reserved.

23.1(12) Rescinded IAB 5/14/03, effective 6/18/03.

23.1(13) Reserved.

23.1(14) Federal unemployment tax. The tax imposed by the Federal Unemployment Tax Act on employers with respect to having individuals in their employ.

23.1(15) Federal Unemployment Tax Act. Subchapter C of Chapter 23 of the Internal Revenue Code which relates to the federal unemployment tax.

23.1(16) Federal unemployment tax return. A report by an employer to the Internal Revenue Service of the amount of federal unemployment tax due and payable with respect to wage payments to workers during the calendar year.

23.1(17) Rescinded IAB 5/14/03, effective 6/18/03.

23.1(18) Funds.

a. Administrative contribution surcharge fund. A special fund in the state treasury, established by state law, as a repository for an employer surcharge levied to meet the operational cost of certain state workforce development offices. Referred to in subrule 23.40(2).

b. Administrative funds. Funds made available from federal, state, local and other sources to meet the cost of state workforce development administration.

c. Contingency fund. An amount of money appropriated by Congress to meet certain unpredictable increases in costs of administration by the state workforce development divisions arising from increases in workload or other specified causes.

d. Employment security administration fund. A special fund in the state treasury, established by state law, in which are deposited moneys granted by the United States Department of Labor, manpower administration and moneys from other sources, for the purpose of paying the cost of administering the state workforce development program.

e. Special employment security contingency fund. A special fund in the state treasury, established by state law, for moneys received from employers in payment of interest and penalties on delinquent contributions and reports.

f. Temporary emergency surcharge fund. A special fund in the state treasury, established by state law, for use in the event an employer surcharge is levied to pay interest on a federal government loan to the unemployment compensation fund. Referred to in subrule 23.40(3).

g. Title V funds. Funds appropriated by Congress to pay unemployment benefits under Title V of the United States Code to federal civilian and military employees.

h. Unemployment compensation fund. A special fund established under an employment security law for the receipt and management of contributions and the payment of unemployment insurance benefits. Included in this fund are moneys in the benefit payment account, clearing account, and unemployment trust fund account.

i. Unemployment trust fund. A fund established in the treasury of the United States which contains all moneys deposited with the treasury by the state employment security agencies to the credit of their unemployment fund accounts and by the railroad retirement board to the credit of the railroad unemployment insurance account.

23.1(19) Indian tribe. Indian tribe has the same meaning given to the term by Section 4(e) of the federal Indian Self-Determination and Education Assistance Act, and shall include any subdivision, subsidiary, or business enterprise wholly owned by such an Indian tribe.

23.1(20) Reserved.

23.1(21) Rescinded IAB 5/14/03, effective 6/18/03.

23.1(22) and **23.1(23)** Reserved.

23.1(24) Liability determination. A determination as to whether an employing unit is a subject employer and whether services performed for it constitute employment as defined under the employment security law.

23.1(25) Liability report. A report required of all employing units in a state, which gives the information on which the state employment security agency bases its determination as to whether the employing unit is liable under the state employment security law.

23.1(26) Subject employer. An employing unit which is subject to the contribution provisions of a state employment security law.

23.1(27) Tax. (See “Contributions.”)

23.1(28) Unemployment compensation fund. The unemployment compensation fund established by this chapter to which all contributions or payments in lieu of contributions are required to be deposited and from which all benefits provided under Iowa Code chapter 96 shall be paid. (See “Funds.”)

23.1(29) Rescinded IAB 5/14/03, effective 6/18/03.

23.1(30) Quarterly Wage report. A report by an employer of the wages of individual workers.

23.1(31) Quarterly Wage listing. A report listing workers and their wages by social security number.

This rule is intended to implement Iowa Code sections 96.7(2) “c”(3), 96.7(7) “b,” 96.11(1) and 96.19(1).