

**871—23.48(96) Previously covered employers.** If a contributory employer's account has been properly terminated and the employer is again determined liable or a reimbursable employer again elects to be contributory, the employer shall be treated the same as a newly covered employer, except the employer will not receive a new account number. The employer's wage information prior to the termination will not be used for tax rate or taxable wage calculations.

This rule is intended to implement Iowa Code sections 96.7 and 96.8.  
[ARC 8711B, IAB 5/5/10, effective 6/9/10]