

**871—24.31(96) Subsequent benefit year condition.**

**24.31(1)** The claimant must have been paid benefits on a previous claim.

**24.31(2)** If the claimant has the qualifying wages for the establishment of a second benefit year as specified in Iowa Code section 96.4(4) which were earned prior to the filing of the previous claim, the claimant must, during or subsequent to that year, have worked in (except in back pay awards) and have been paid wages for insured work totaling at least \$250, to fulfill the condition to be eligible for benefits on a new claim. Vacation pay, severance pay and bonuses are not considered as wages for second benefit year requalification purposes.

**24.31(3)** Insured work means insured work in any state.

**24.31(4)** Employment for a railroad under the Railroad Unemployment Insurance Act is insured work.

**24.31(5)** The amount equal to \$250 in insured work need not be in addition to the qualifying wages for the establishment of a second benefit year.

**24.31(6)** Disqualification for lack of the \$250 in insured work shall be removed upon the verification that the claimant worked in and has been paid wages for insured work totaling \$250 during or subsequent to the previous benefit year.

This rule is intended to implement Iowa Code section 96.4(4).