

**871—23.54(96) Payment of disputed assessments.**

**23.54(1)** Payment of a disputed assessment is held to be an acquiescence in the assessment only when a timely appeal is not filed.

**23.54(2)** An employing unit which has appealed a determination of liability, or a payment of contributions due, shall file quarterly contribution and payroll for all quarters for which the employer is held liable regardless of any appeal. Full payment of the disputed assessment or amount estimated to be owed by the employing unit shall be submitted.

[ARC 3402C, IAB 10/11/17, effective 11/15/17]