

**871—22.11(96) Employer account.**

**22.11(1)** Separate accounts. The department shall maintain one account for each employer (or single legal entity). An employer who has more than one establishment or business shall be considered to be one employing unit entitled to one account and a single experience rate. However, the employer may request that the department assign a separate reporting number (account number) to each establishment or business in accordance with rule 22.12(96). If the department issues a separate reporting number to the various establishments or businesses, each establishment or business that has a reporting number must submit a quarterly contribution and payroll report showing all wages paid by the establishment or business during each quarter. The experience of all the establishments or businesses of the employer shall be combined on the rate computation date for the purpose of computing one experience rate which shall be applicable to all of the employer's establishments or businesses.

If an establishment or business owned by an employer is a separate legal entity in its own right (i.e., a subsidiary corporation), it will be considered to be a separate employer and must have an experience rate based on its own experience.

When an already covered employer acquires another establishment or business, the employer will have a separate account number with a separate experience rate for the acquired business only if that business retains its character as a separate legal entity. If the acquired business is merged with that of the employer so that they become a single legal entity under the law, the successor is not entitled to separate rates although the employer may request a separate reporting number in accordance with rule 22.12(96).

**22.11(2)** Each employer shall report all wages for employment paid by the employer in all employing enterprises and pay all contributions thereon into the active account or accounts maintained by the department. The title of the employer's account shall be the name of the individual, partnership, corporation, association or other organization constituting the employing unit, and may contain the trade name used by the employing unit. Where the employing unit is a fiduciary agent or legal representative, the title of the account shall be the name of the fiduciary or legal representative and the official title.

**22.11(3)** Each employer's account shall be assigned a number and except as the system of numbering accounts may be changed, the number identifying an employer's account shall not be changed unless the employer's account is legally terminated and the employer is again determined to be a covered employer.

**22.11(4)** Establishment defined. As used in this rule, "establishment" means an economic unit, generally at a single physical location, where business is conducted, or where services or industrial operations are performed, or from which employees are dispatched.

This rule is intended to implement Iowa Code sections 96.7(2)"a"(1) and 96.19(17).