

871—22.12(96) Employer's request to maintain separate accounts.

22.12(1) Any employer having two or more separate establishments within this state may file a written request with the department that a separate account number be assigned to each separate establishment. The department at its discretion may grant the employer a separate account number for each separate establishment; however, the separate accounts shall be considered to be one account for all purposes of Iowa Code chapter 96 and shall all carry the same contribution rate.

22.12(2) If an employer which has two or more separate establishments with separate account numbers sells or conveys one of the separate establishments to another employer, it shall be considered a partial sale of a business and shall be subject to laws and rules governing partial transfers of experience.

22.12(3) When a covered employer acquires a separate enterprise or business, the employer may file a written request with the department that a separate account number be assigned to the newly acquired enterprise or business. The department at its discretion may grant the employer a separate account number for the newly acquired establishment; however, the separate accounts shall be considered to be one account for all purposes of Iowa Code chapter 96 and shall both carry the same contribution rate.

22.12(4) An employer's request to have separate account numbers for separate establishments shall not be granted unless it is shown to the satisfaction of the department that allowing the separate account numbers will not add significantly to the administrative costs of the department.

This rule is intended to implement Iowa Code sections 96.7(2)“a” and 96.19(6).