

871—22.13(96) Procedure to be followed by an employer wishing to have an active account location coded for notice of claim for unemployment benefit mailing.

22.13(1) Any employing unit reporting under an assigned account and having one or more separate and distinct employing locations in the state of Iowa may request in writing the assignment of a location code for each of the various separate and distinct establishments. The location code, which is limited to three digits, will be assigned for the specific purpose of mailing Form 65-5317, Notice of Claim Filing, to the location coded account so that responsible personnel at that location can make a timely protest on Form 65-5317 if the employment separation was for a disqualifiable reason. Those accounts so wishing may request in writing that all unemployment insurance material other than Form 65-5317, Notice of Claim Filing, be sent to the home office or regional accounting office. All such requests must be from a responsible financial or operating officer of the firm and shall indicate:

- a. Full trade name and address of each location to be coded.
- b. The full trade name and address of the home office or financial office that all unemployment insurance material other than Form 65-5317 is to be sent.

22.13(2) It will be permissible to accept this information over the telephone by qualified personnel of the field audit section providing the employer makes known all of the above requested information and the person receiving this information notes the date it was received, the time it was received, who telephoned the information to the department, and the name and telephone number of a responsible party that can be contacted if further verification is needed with respect to the location coding procedure. Field audit section personnel receiving this classified information by telephone will accordingly note this and make it a matter of permanent record.

22.13(3) Once an account becomes location coded it will become the responsibility of the employer to complete Form 65-5305, Summary of Quarterly Payroll by Location. The employer will record the following information on the Form 65-5305, if it has not been preprinted on the form by the computer:

- a. Employer account number.
- b. The location code.
- c. Firm name and mailing address for Form 65-5317.
- d. Industrial classification code.
- e. The payroll page numbers for the location code payroll attributable to that location.
- f. The total wages attributable to the location code.
- g. The taxable wages attributable to that location.

22.13(4) Once the employer's account is properly location coded, the following information will be preprinted by the computer on Form 65-5305.

- a. The employer's account number.
- b. Location code(s).
- c. The firm name(s) and mailing address(es) for Form 65-5317.
- d. The industrial classification code(s).

22.13(5) It will then become the employer's responsibility to complete the following column headings on the Form 65-5305.

- a. Page numbers.
- b. Total wages attributable to each coded location.
- c. Taxable wages attributable to each coded location.

22.13(6) It will be the employing unit's responsibility to complete this information in the proper sequence in order for the location code procedure to be maintained in a workable manner. If any locations are deleted or added, the department shall be notified within ten working days from the date of change.

22.13(7) Until such time as the first calendar quarter that is entered into the department's data processing system by location code becomes a quarter in a base period, the location coding procedure cannot be considered as fully implemented. Form 65-5317 will continue to be mailed to the employer's last recorded address until the location coded procedure is fully implemented.

This rule is intended to implement Iowa Code section 96.6(2).