

871—22.16(96) Transmittal.**22.16(1)** *Effect of postmark date.*

a. When the due date for filing reports and paying contributions falls on Saturday, Sunday or a legal holiday it is sufficient compliance with the law if reports and contributions are postmarked on or before midnight of the next succeeding business day following such Saturday, Sunday or legal holiday.

b. Contributions, if mailed, shall be deemed to have been paid on the date of mailing as indicated by the postmark on the cover thereof. If no postmark date on the cover, the date received by the department shall be deemed date of payment.

22.16(2) Reserved.

This rule is intended to implement Iowa Code sections 96.7(1) and 96.14(2).