

871—22.7(96) Exempt employing units and exempt employment.

22.7(1) The department may request, and the employing unit having workers performing services for the unit who the unit considers exempt from this Act may file, Form 68-0192, Questionnaire for Determining Status of Workers, along with supporting exhibits and documents to enable the department to determine whether an exemption exists.

22.7(2) Any employing unit exempt under this Act or for whom certain employment performed is not subject to contributions shall immediately notify the department of any changes that may impact the exemption, including the character of its organization, the purposes and manner of its operation, or the changed manner in which employment is performed.

22.7(3) The burden is on the employer to prove the exemption claimed.

This rule is intended to implement Iowa Code section 96.1A(16) “f.”

[ARC 8360C, IAB 11/13/24, effective 12/18/24]