

**871—25.15(96) Back pay—benefit recovery and charging.**

**25.15(1)** Recovery and charging of back pay is governed by Iowa Code section 96.3(8).

*a.* The department shall first attempt to reach an agreement with the individual and the employer.

*b.* The burden of proof is on the employer to establish the dollar amount of the back pay award that is remuneration for lost wages and the specific time period to which the remuneration applies.

**25.15(2)** If the department reaches an agreement with the individual and the employer as per Iowa Code section 96.3(8), then the employer's account shall be relieved of benefit charges in an amount equal to the amount remitted by the employer to the department. If the department fails to reach an agreement, then the benefit charges are not relieved until the benefits paid to the individual are recovered.

This rule is intended to implement Iowa Code section 96.3(8).

[ARC 8361C, IAB 11/13/24, effective 12/18/24]