

**WORKFORCE DEVELOPMENT DEPARTMENT[871]**

**Adopted and Filed Emergency**

**Rulemaking related to Employer's Contribution and Charges**

The Director of the Workforce Development Department hereby amends Chapter 23, "Employer's Contribution and Charges," Iowa Administrative Code.

*Legal Authority for Rulemaking*

This rulemaking is adopted under the authority provided in Iowa Code section 17A and 96.

*State or Federal Law Implemented*

This rulemaking implements, in whole or in part, Iowa Code section 17A and 96.

*Purpose and Summary*

This proposed rulemaking removes the requirement that the department include a full Social Security number when mailing statements to reimbursable employers.

*Reason for Adoption of Rulemaking Without*

*Prior Notice and Opportunity for Public*

*Participation*

Pursuant to Iowa Code section 17A.4(3), the Department finds that notice and public participation are unnecessary or impractical because emergency adoption was approved by the Administrative Rules Review Committee.

In compliance with Iowa Code section 17A.4(3)"a," the Administrative Rules Review Committee at its February 9, 2026, meeting reviewed this rulemaking and approved the emergency adoption.

## **WORKFORCE DEVELOPMENT DEPARTMENT[871]**

### *Reason for Waiver of Normal Effective Date*

Pursuant to Iowa Code section 17A.5(2)“b”(1)(b) the Department also finds that the normal effective date of this rulemaking, 35 days after publication, should be waived and the rulemaking made effective on February \_\_\_, 2026.

This rulemaking will confer a benefit on the public in that removal of the full Social Security Numbers from these statements should decrease the potential for identity theft should these statements be lost or stolen when sent through the mail.

### *Adoption of Rulemaking*

This rulemaking was adopted by the Department on February \_\_\_, 2026.

### *Concurrent Publication of Notice of Intended Action*

In addition to its adoption on an emergency basis, this rulemaking has been initiated through the normal rulemaking process and is published herein under Notice of Intended Action as **ARC** \_\_\_\_ to allow for public comment.

### *Fiscal Impact*

This rulemaking has no fiscal impact to the State of Iowa.

### *Jobs Impact*

After analysis and review of this rulemaking, no impact on jobs has been found.

### *Waivers*

Any person who believes that the application of the discretionary provisions of this rulemaking would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any.

## WORKFORCE DEVELOPMENT DEPARTMENT[871]

### *Review by Administrative Rules Review Committee*

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its [regular monthly meeting](#) or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

### *Effective Date*

This rulemaking will become effective on February \_\_\_\_, 2026, at which time the Adopted and Filed Emergency rulemaking is hereby rescinded.

The following rulemaking action is adopted:

ITEM 1. Amend 871 — 23.10(2) as follows:

**23.10(2)** At the end of each calendar quarter, the department shall bill each reimbursable employer via a statement sent within 30 days of the quarter for which the benefits are charged. The statement will include the last four digits of the social security number, name of claimant and amount of benefits charged to the employer for each claimant as well as the amount of any previous amounts due. Payment for each quarter's charges is due within 30 days of the issuance of the statement. If the employer fails to reimburse the department within the period prescribed by these rules, the department may attempt collection of the amount due including any of the following methods:

- a. Issuance of Notice of Jeopardy Assessment and Demand for Payment.
- b. Issuance of Notice of Lien.

**WORKFORCE DEVELOPMENT DEPARTMENT[871]**

c. Any other actions as prescribed by the law or these rules, including collection by distress warrant. Interest on delinquent reimbursable benefits is charged at the rate of 1 percent per month or 1/30 of 1 percent per day from the date payment was due until the date of payment.

This rule is intended to implement Iowa Code section 96.7(8).