

**871—22.16(96) Electronic transmittal of contribution payments.**

**22.16(1)** An employing unit or person acting on behalf of one or more employing units must transmit payment of contributions to the department electronically.

**22.16(2)** Once an employing unit transmits payment of contributions to the department electronically, the employing unit must submit all subsequent payments of contributions to the department electronically.

This rule is intended to implement Iowa Code sections 96.7(1) and 96.14(2).  
[ARC 3247C, IAB 8/2/17, effective 9/6/17]