

**871—22.12(96) Reporting units.** Any employer having two or more separate establishments will file those establishments as separate reporting units. Additionally at the employer's discretion, the employer may establish reporting units to report according to function within the business. When filing employer's contribution and payroll, all reporting units will be submitted together. The individual reporting units may be filed separately by the reporting units when authorized, but the complete account report is not submitted until all reporting units are completed. Maintaining current status for the reporting units will be the employer's responsibility. If any reporting units are deleted or added, the department shall be notified within ten working days from the date of change.

This rule is intended to implement Iowa Code sections 96.7(2) "a" and 96.19(6).  
[ARC 8711B, IAB 5/5/10, effective 6/9/10; ARC 3303C, IAB 8/30/17, effective 10/4/17]