IAC Ch 51, p.1

11—51.4(8A) Personnel services contracts. Individuals providing services to the state pursuant to an authorized fee-for-services contract, including persons supplied by a temporary employment service, are not employees of the state. Persons providing services under this rule who are determined to have a common law employer-employee relationship with the state may, however, be subject to withholding for certain taxes, social security, Medicare, and federal unemployment taxes under the Federal Unemployment Tax Act.