

Please **do not** complete a registration for an Unemployment Insurance (UI) tax account until you have employed workers in Iowa and have paid wages **or** are seeking an Iowa Department of Labor contractor registration.

Iowa Workforce Development does not establish UI tax accounts until you have met one of the following liability requirements:

- Paid wages in any calendar quarter after December 31, 2018
- Domestic workers paid \$1,000.00 or more in a past or current quarter
- Agricultural laborers paid \$20,000.00 or more in any quarter or 10 or more workers in some portion of the day in 20 separate weeks
- Acquired an active, ongoing business in Iowa or one that had employment in Iowa

Note: Officers of a corporation are included as employees if they perform services. Refer to the [Employer Handbook](#) for additional information.

In order to register for a UI tax account, you will need to complete the on-line registration at www.mylowaUI.org. Registrations must be completed in their entirety in order for an account number to be assigned. You will need to have the following items available to complete the on-line registration:

- Federal Employer Identification Number (FEIN)
- Social Security numbers, name, title and address of owners, partners, corporate officers or members of your business (if the business is a Limited Liability Company (LLC), you will also need to provide percentage of ownership for each LLC member)
- Date employment began and first wages paid date (this should be a past date)
- Amount of wages paid to regular, agricultural, domestic employees or corporate officers during the current and preceding year
- Number of weeks employees worked for you in Iowa during the current or preceding year
- Address for where work is performed in Iowa
- Name and address of business you acquired, if applicable
- Physical address(es) and type of work performed in Iowa

Note: Legal entities based in Iowa, such as a corporation, limited liability company and limited liability partnership must be registered with the Secretary of State (SOS). The legal business name registered with IWD must exactly match SOS records.

Once your UI tax account has been established, you will be required to submit a quarterly report at www.mylowaUI.org even if there are no wages to report. Quarterly reports and payments are due the month after quarter end. For example, the 1st quarter report for wages paid January 1, XXXX through March 31, XXXX is due April 30, XXXX. If April 30, XXXX falls on a weekend or holiday, the report is due the following business day.

Note: An employer who fails to file on or before the due date, a contribution and wage report shall pay to the department for each such delinquent report, subject to waiver for good cause shown, a penalty as provided in Iowa Code section 96.14(2).

If you have additional questions, please contact the IWD UI Tax Bureau.

Phone: 888-848-7442

Email: iwduitax@iwd.iowa.gov.

UI Tax Bureau staff are available 8:30 am to noon and 1:00 p.m. to 4:00 p.m. Monday - Friday (excluding state holidays)