



Iowa Workforce
Development

Unemployment Insurance Tax Bureau
1000 E Grand Avenue
Des Moines, Iowa 50319

UI Tax Account Reactivation Guidance

Last updated: 12-2025

Phone: 888-848-7442 | Email: iwdui tax@iwd.iowa.gov
www.workforce.iowa.gov

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Reactivating or Registering a UI Tax Account in Iowa

If your business previously had an Iowa Unemployment Insurance (UI) tax account and has resumed employment in Iowa, you may be eligible to reactivate your existing account. However, depending on how long the account has been inactive, a new registration may be required.

Account Status Definitions

Automatic Inactivation

Accounts with eight consecutive quarters (two years) of no wage reporting or zero wages are automatically placed into an inactive status.

- If 10 or more quarters have passed since the last wages were reported, the account may be too old to reactivate.
- In such cases, a new UI tax registration must be submitted.

Manual Inactivation

Accounts may also be inactivated manually:

- By request from the employer or their agent
- By Iowa Workforce Development staff upon receiving a formal request

The same reactivation rules apply as with automatic inactivation (see page 3 for Reactivation Timeline Chart)

What You Need to Reactivate

Refer to the Reactivation Timeline Chart on page 3 to determine if the account can be reactivated.

- If your account can be reactivated, contact Iowa Workforce Development with the following information:
 - Previous UI account number or Federal Employer Identification Number (FEIN)
 - Date employment resumed in Iowa
 - Date paid wages resumed in Iowa
 - Any outstanding quarterly wage reports
- If the account is not eligible to reactivate, please register for a new account a www.myiowauui.org.

Contact Information

Phone: 888-848-7442, Select Option 2, Account Information or Changes

Email: iwduiatax@iwd.iowa.gov

You will be routed to a Liability Specialist who will assess your eligibility for reactivation or advise if a new registration is necessary.

Simplified Reactivation Timeline

The chart below summarizes eligibility for reactivation based on the year of last wage reporting:

Find the last quarter and year wages > = \$1.00 were reported

If wages reported by

NEW REG.
WAGES
ON/AFTER

Follow rows to the right to determine if eligible based on when the wages resumed and on pay date

		NO WAGE/NO REPORT							AUTO INACTV			REACTIVATE	JAN 1, 20XX
LAST PAYROLL		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	5th Qtr	6th Qtr	7th Qtr	8th Qtr	9th Qtr	10th Qtr	W-IN YEAR	NEEDS NEW REG.
1	2019	2/19	3/19	4/19	1/20	2/20	3/20	4/20	1/21	2/21	3/21	2021	2022
2	2019	3/19	4/19	1/20	2/20	3/20	4/20	1/21	2/21	3/21	4/21	2021	2022
3	2019	4/19	1/20	2/20	3/20	4/20	1/21	2/21	3/21	4/21	1/22	2022	2023
4	2019	1/20	2/20	3/20	4/20	1/21	2/21	3/21	4/21	1/22	2/22	2022	2023
1	2020	2/20	3/20	4/20	1/21	2/21	3/21	4/21	1/22	2/22	3/22	2022	2023
2	2020	3/20	4/20	1/21	2/21	3/21	4/21	1/22	2/22	3/22	4/22	2022	2023
3	2020	4/20	1/21	2/21	3/21	4/21	1/22	2/22	3/22	4/22	1/23	2023	2024
4	2020	1/21	2/21	3/21	4/21	1/22	2/22	3/22	4/22	1/23	2/23	2023	2024
1	2021	2/21	3/21	4/21	1/22	2/22	3/22	4/22	1/23	2/23	3/23	2023	2024
2	2021	3/21	4/21	1/22	2/22	3/22	4/22	1/23	2/23	3/23	4/23	2023	2024
3	2021	4/21	1/22	2/22	3/22	4/22	1/23	2/23	3/23	4/23	1/24	2024	2025
4	2021	1/22	2/22	3/22	4/22	1/23	2/23	3/23	4/23	1/24	2/24	2024	2025
1	2022	2/22	3/22	4/22	1/23	2/23	3/23	4/23	1/24	2/24	3/24	2024	2025
2	2022	3/22	4/22	1/23	2/23	3/23	4/23	1/24	2/24	3/24	4/24	2024	2025
3	2022	4/22	1/23	2/23	3/23	4/23	1/24	2/24	3/24	4/24	1/25	2025	2026
4	2022	1/23	2/23	3/23	4/23	1/24	2/24	3/24	4/24	1/25	2/25	2025	2026
1	2023	2/23	3/23	4/23	1/24	2/24	3/24	4/24	1/25	2/25	3/25	2025	2026
2	2023	3/23	4/23	1/24	2/24	3/24	4/24	1/25	2/25	3/25	4/25	2025	2026
3	2023	4/23	1/24	2/24	3/24	4/24	1/25	2/25	3/25	4/25	1/26	2026	2027
4	2023	1/24	2/24	3/24	4/24	1/25	2/25	3/25	4/25	1/26	2/26	2026	2027
1	2024	2/24	3/24	4/24	1/25	2/25	3/25	4/25	1/26	2/26	3/26	2026	2027
2	2024	3/24	4/24	1/25	2/25	3/25	4/25	1/26	2/26	3/26	4/26	2026	2027
3	2024	4/24	1/25	2/25	3/25	4/25	1/26	2/26	3/26	4/26	1/27	2027	2028
4	2024	1/25	2/25	3/25	4/25	1/26	2/26	3/26	4/26	1/27	2/27	2027	2028
1	2025	2/25	3/25	4/25	1/26	2/26	3/26	4/26	1/27	2/27	3/27	2027	2028
2	2025	3/25	4/25	1/26	2/26	3/26	4/26	1/27	2/27	3/27	4/27	2027	2028
3	2025	4/25	1/26	2/26	3/26	4/26	1/27	2/27	3/27	4/27	1/28	2028	2029
4	2025	1/26	2/26	3/26	4/26	1/27	2/27	3/27	4/27	1/28	2/28	2028	2029

Example: Last quarter wages were reported is 1/21. The 10th quarter with no wage's lands in 3/23, so 2023.

If wages resume anytime on or before 12/31/2023, the account will be Reactivated.

If wages resume on or after 1/1/2024, the account will not be Reactivated, and a new Registration is required.