



This page explains the numbered items on your Notice of Tax Rate and how to appeal.

- 1. Average Annual Taxable Wages is an average of taxable wages you paid employees. It is based on the length of time you've been required to submit reports.
2. This is the Total Tax you paid.
3. This is the Total Benefit Charges for unemployment benefits paid to your former employees.
4. Reserve Balance is the difference between total taxes paid and total charges (items 2 - 3).
5. Percent of Excess Contributions is your reserve balance (item 4) divided by your average annual taxable payroll (item 1).
6. Percent of Excess Rank is how your Percent of Excess Contributions (item 5) compares to all other governmental contributory employers.
7. Base Rate is calculated annually. The base rate is the sum of the benefits charged to all governmental contributory employers in the previous calendar year divided by the total taxable wages reported for that same year.

Table with 6 columns: Rank, From, To, Rate, and two unlabeled columns. It lists 7 ranks from 1 (Highest) to 7 (Lowest) with corresponding percentage ranges and rate adjustments.

Note: You are not assigned a rate less than 0.100% unless your percent of excess contributions (item 5) is greater than 5.0000%. If you are a new governmental contributory employer, your rate for 2025 is 0.100%.

Appeals Must:

- 1. Be in writing
2. Be filed within 30 days of the rate notice date
3. State that it is an appeal
4. Give the grounds for the appeal. Grounds include: an error in the taxable wages, tax paid and/or benefit charges; a favorable claims decision issued (or expect to be issued) since the rate computation date. Grounds do not include "fairness" or "financial hardship".
5. Include your Iowa UI Account Number
6. Be mailed to: Iowa Workforce Development, Unemployment Insurance Tax Bureau, 1000 E Grand Ave, Des Moines, IA 50319-0209