# IOWA WORKFORCE DEVELOPMENT

**Tax Withholding Agreement**

60-0360 (08-2009)

Print Form

| Local Office Use | | |
|---|---|---|
| 380 Federal | 2 = Y | 1 = No |
| 381 State | 2 = Y | 1 = No |
| Station Desk | | |

| Administrative Use Only |
|---|
| O.C. Date |
| |

Social Security Number

First Name

MI

Last Name

**I hereby authorize** Iowa Workforce Development to start or change withholding the following income taxes from my unemployment benefits.

**FEDERAL** withholding equal to 10 percent of my gross weekly benefit payment.

☐ 1. No (Stop)

☐ 2. Yes (Start)

**IOWA** withholding equal to 5.0 percent of my gross weekly benefit payment.

☐ 1. No (Stop)

☐ 2. Yes (Start)

If you are paid $10.00 or more in unemployment insurance benefits, Iowa Workforce Development (IWD) will mail a form 1099-G listing the amount of benefits paid to your address of record by January 31. The 1099-G also will list the amount(s) of any federal and/or state taxes withheld the previous year.

Effective 2025, the state of Iowa has changed its tax withholding to 3.8%. Despite this change, IWD is required to continue withholding the standard 5% due to the section of Iowa code that governs the agency. Until that separate section of code is able to be amended, IWD will continue to withhold at the required rate of 5% when a claimant elects state tax withholding. Please watch our website, workforce.iowa.gov, for future updates.

Claimant Signature_____ Date Signed_____

Complete and make a copy for your files. Return original to: **Iowa Workforce Development Center**
**Unemployment Insurance Service Center**
**P.O. Box 10332**
**Des Moines, IA 50306-0332**

**Equal Opportunity Employer/Program**
**Auxiliary aids and services are available upon request to individuals with disabilities.**
**For deaf, and hard of hearing, use Relay 711**