
New Business Fact Sheet

Last Update: 09-2017

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:

- Already paid wages of \$1500 or more in a past or current quarter
- Paid one or more employees for any portion of 20 different calendar weeks
- Domestic workers paid \$1000 or more in a past or current quarter
- Agricultural laborers paid \$20,000 or more in any quarter or 10 or more workers in some portion of the day in 20 separate weeks
- Employers who are liable in another state for unemployment insurance tax and have now paid \$1 or more wages in Iowa
- Acquired an active, ongoing business in Iowa or one that had employment in Iowa

In order to register for an UI tax account, you will need to complete the online registration at [myIowaUI](#). Registrations will need to 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 online 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 standard, 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

Once your UI tax account has been established, you will be required to submit a quarterly report at [myIowaUI](#) 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 thru March 31, XXXX is due April 30, XXXX. If April 30, XXXX falls on a weekend, the report is due the following Monday.

If you have additional questions, please contact the myIowaUI Customer Service Team at 888-848-7442 or by e-mail at iwdui@iwd.iowa.gov.