

## **Contractor Registration Requirements**

Under Iowa Code Section 91C.2, a “contractor” doing business in Iowa is required to register with the labor commissioner. A “contractor” is defined under Iowa Code Section 91C.1 as a person who engages in the business of “construction,” as the term is defined in Iowa Admin. Code Section 345-3.82, for the purposes of the Iowa employment security law.

A “contractor” may be exempted from registration if he or she: 1) earns less than \$2,000 per year or works on his or her own property, or 2) is self employed and does not pay more than \$2,000 annually to employ other contractors in the same phases of construction. (Iowa Code Section 91C.1)

As a condition of registration, the contractor must meet the following requirements: 1) be in compliance with Iowa law relating to workers’ compensation insurance, and 2) the contractor shall possess an employer account number or a special contractor number issued by the division of job service of the department of employment services pursuant to the Iowa employment security law. (Iowa Code Section 91C.2)