

## 15I.1 Definitions.

For purposes of this chapter, unless the context otherwise requires:

1. *"Average county wage"* means the annualized, average hourly wage based on wage information compiled by the department of workforce development.

2. *"Benefits"* means all of the following:

a. Medical and dental insurance plans. If an employer offers medical insurance under both single and family coverage plans, the employer shall be given credit for providing medical insurance under family coverage plans to all new employees.

b. Pension and profit sharing plans.

c. Child care services.

d. Life insurance coverage.

e. Other benefits identified by rule of the department.

3. *"Department"* means the department of revenue.

4. a. *"Qualified new job"* means a job that meets all of the following:

(1) Is a new full-time job that has not existed in the business within the previous twelve months in the state.

(2) Is filled by a new employee for at least twelve months.

(3) Is filled by a resident of the state.

(4) Is not created as a result of a change in ownership.

b. *"Qualified new job"* does not include any of the following:

(1) A job previously filled by the same employee in the state.

(2) A job that was relocated from another location in the state.

(3) A job that is created as a result of a consolidation, merger, or restructuring of a business entity if the job does not represent a new job in the state.

5. *"Retained qualified new job"* means the continued employment for another twelve months of the same employee in a qualified new job.

2005 Acts, ch 150, §55, 69; 2006 Acts, ch 1179, §39