

CHAPTER 43
EMPLOYEE PAYROLL DEDUCTIONS FOR CHARITABLE ORGANIZATIONS

[Prior to 12/17/86, Comptroller, State[270] Ch 3]

[Prior to 5/12/04, see 701—Ch 203]

11—43.1(70A) General provisions. The state of Iowa may extend to eligible charitable organizations the right to receive contribution deductions from state employees upon presentation of payroll deduction authorization cards signed by the state employees.

11—43.2(70A) Qualifications. To qualify to receive contributions an organization must:

43.2(1) Be eligible to receive contributions which may be deducted on the contributor's Iowa individual income tax return.

43.2(2) Have 100 or more eligible state officers and employees participating for any payroll system as set forth in rule 11—43.5(70A).

[ARC 4134C, IAB 11/21/18, effective 12/26/18]

11—43.3(70A) Enrollment period. The enrollment period shall be designated by the charitable organization.

43.3(1) Employees will be provided a list of qualified organizations at least semiannually.

43.3(2) Reserved.

11—43.4(70A) Certification. In order to qualify as a “charitable organization” under the terms of this program, each organization must file an annual certification with the administrator of the payroll system. The certification must show:

43.4(1) That the organization is eligible to receive contributions as defined in 11—43.1(70A).

43.4(2) That the organization has met the requirements for tax deduction and number of participants as defined in subrule 43.2(2).

11—43.5(70A) Payroll system. A payroll system for the purpose of this chapter is the following:

1. State of Iowa centralized.
2. Department of transportation.

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11—43.6(70A) Forms. The administration of payroll deductions for charitable organizations must be done on authorization forms approved by the department of administrative services, state accounting enterprise. The responsible official in charge of each payroll system may be designated by the department of administrative services, state accounting enterprise, as an authorized representative to approve authorized forms for that payroll system.

11—43.7(70A) Payee. When there is more than one unit within an eligible charitable organization, the designated payee is the organization that qualified under the provisions of 11—43.2(70A).

11—43.8(70A) Contribution limits. Contributions for payroll deductions must be a minimum of \$1 per deduction. The frequency of the deductions shall be compatible with the payroll system.

11—43.9(70A) Distribution of literature. The office of the department of administrative services, state accounting enterprise, will not distribute literature for charitable organizations with payroll materials.

11—43.10(70A) Number of contributions. Each payroll system shall provide for each employee to make contributions to four charitable organizations. The administrator of each payroll system may elect to provide for contributions to a maximum of nine charitable organizations for each employee.

11—43.11(70A) Cash contributions. No cash contributions will be accepted or administered through the payroll process or system.

11—43.12(70A) Terminations. Any employee wishing to terminate the deduction shall be required to give 30 days' notice in writing to the appointing authority of the department in which the employee works.

11—43.13(70A) Authorization forms. All organizations authorized under this chapter shall be required to issue an annual authorization form to all participating state employees. Annual authorization forms will be required from participating employees. The authorization forms are to be given to the appointing authority of the department in which the employee works, and are to be filed in the employee's individual file to substantiate the payroll deductions.

11—43.14(70A) State held harmless. Charitable organizations shall indemnify and save the state harmless against any and all claims, demands, suits, or other forms of liability which may arise out of any action taken or not taken by the state for the purpose of complying with the provisions of this chapter.

11—43.15(70A) Remittance. The administrator of the payroll system shall mail the monthly payment to each organization within ten working days after the last pay date of each calendar month. Support documentation shall be limited to a listing of employees and amount deducted.

These rules are intended to implement Iowa Code sections 70A.14 and 70A.15.

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