

**871—75.5(84A,85GA,ch1132,86GA,SF510) Eligible employers.** Eligible employers may apply to the department for assistance under the program. The program is available to employers that meet all of the following criteria:

**75.5(1)** The employer is either:

*a.* An Iowa-based business, or

*b.* A business that is not based in Iowa that has a significant portion of its employees located within the state of Iowa.

**75.5(2)** The employer employs students who have either declared a major in a STEM field or who are enrolled in a STEM-related academic or degree program at a community college. The students are employed as interns at a location in Iowa.

**75.5(3)** The employer offers the internship to students of Iowa community colleges, private colleges, or institutions of higher learning under the control of the state board of regents or to students who graduated from high school in Iowa but attend an institution of higher learning outside the state of Iowa.

**75.5(4)** The employer offers either summer- or semester-based internships. The summer internships have a minimum duration of 8 weeks (a minimum of 240 hours per internship), and the semester internships have a minimum duration of 14 weeks (a minimum of 140 hours per internship).

[ARC 9569C, IAB 9/17/25, effective 10/22/25; ARC 0033D, IAB 2/4/26, effective 1/12/26]