

**11—45.10(70A) Remittance.**

**45.10(1)** The officer in charge of the payroll system must send the monthly payment for the benefit of the employee's account to each eligible qualified tuition program no later than 30 days following the payroll deduction from the wages of the employee.

**45.10(2)** The deduction may be made even though the compensation paid to an employee is reduced to an amount below the minimum prescribed by law. Payment to an employee of compensation less the deduction shall constitute a full discharge of claims and demands for services rendered by the employee during the period covered by the payment.

**45.10(3)** Support documentation is limited to a listing of employees and the amount deducted for each such employee.

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