

**701—26.2(421) Minimum setoff amount.** If the balance of a qualifying debt, according to the records of the department, reaches an amount that is less than \$50, the debt will be removed from the setoff program. The minimum amount is the total of all qualifying debt(s) owed to one public agency by one obligor.

This rule is intended to implement Iowa Code section 421.65.

[ARC 7080C, IAB 10/4/23, effective 11/13/23]