

**261—103.9(82GA, HF829) Eligible employee.**

**103.9(1)** The employee for whom training is planned must be an information technology professional whose principal place of employment is in Iowa.

**103.9(2)** The employee for whom training is planned must hold a current position intended by the employer to exist on an ongoing basis with no planned termination date.

**103.9(3)** Training is available only to an employee who is hired by the business, is currently employed by the business, and for whom the business pays Iowa withholding tax.