

**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 except as follows:

- a.* In the case of employees at the University of Northern Iowa, 50 or more.
- b.* In the case of employees at the Iowa School for the Deaf and the Iowa Braille and Sight Saving School, 25 or more participants.