

**261—67.7(15) Job counting.**

**67.7(1) Overview.** The authority will count created jobs using a base employment analysis comparing the base employment level to employment at another date. The business's base employment level will be established at the time of application for the program. The number of qualified jobs the business has pledged to create shall be in addition to the base employment level.

**67.7(2) Base employment level.**

*a.* Base employment level will include the number of full-time equivalent positions employed at the project location. If the project occurs at more than one physical location, the business's base employment level will include the total number of full-time equivalent positions working at the identified locations. Base employment level may include the business's full-time equivalent positions as identified by the authority who are employed in this state but are not employed at the project location.

*b.* The authority will collect payroll documents to calculate and verify base employment level used in each award. Payroll documents must include a name or employee identification number and the hourly rate of pay for all full-time equivalent positions.

**67.7(3) Verification.** At the project completion date, during the maintenance period, and following the maintenance period completion date, payroll documents will be used to calculate and verify compliance with job obligations. The person who submits the documents must, under penalty of perjury, verify that the information contained in the documents is true and correct.

**67.7(4) Full-time equivalent positions.** Only a full-time equivalent position filled by an individual will be considered an employee of the business for the purpose of establishing the base employment level or created jobs. The authority will not consider "job sharing" or any other means of aggregation or combination of hours worked by more than one natural person in counting jobs. The authority will verify that full-time equivalent positions constitute the employment of one person for:

*a.* Eight hours per day for a five-day, 40-hour workweek for 52 weeks per year, including paid holidays, vacations and other paid leave; or

*b.* The number of hours or days per week, including paid holidays, vacations and other paid leave, currently established by schedule, custom, or otherwise, as constituting a week of full-time work for the kind of service an individual performs for an employing unit, provided that the number of hours per week is at least 32 hours per week for 52 weeks per year, including paid holidays, vacations, and other paid leave.

If employees at the facility do not typically work 40 hours per week, the business will be required to provide documentation outlining what the business considers a full-time workweek and how the business's interpretation fits within the norms of its industry standards. Whether to accept this interpretation is within the sole discretion of the authority.

**67.7(5) Contract employees.** A business's leased or contract employee may be included in the base employment level or as a created job only if the following requirements are met:

*a.* The business receiving the program benefits has a legally binding contract with a third-party provider to provide the leased or contract employee.

*b.* The contract between the third-party provider and the business specifically requires the third-party provider to pay the wages and benefits at the levels required and for the time period required by the authority as conditions of the award to the business.

*c.* The contract between the third-party provider and the business specifically requires the third-party provider to submit payroll records to the authority, in form and content and as frequently as required by the authority, for purposes of verifying that the business's created job and benefit requirements are being met.

*d.* The contract between the third-party provider and the business specifically authorizes the authority, or its authorized representatives, to access the third-party provider's records related to the funded project.

*e.* The business receiving the program benefits agrees to be contractually liable to the authority for the performance or nonperformance of the third-party provider.

**67.7(6) Displaced employees.** Pursuant to Iowa Code section 15.492(2) "a"(2) as enacted by 2024 Iowa Acts, Senate File 574, section 4, the authority shall reduce a business's job projections by the

number of jobs displaced from competing businesses based on a good-faith estimate of such number of such displaced jobs when it determines the proposed number of created jobs applicable to a project. The authority shall have sole discretion to determine whether a job is displaced from a competing business.  
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