

**871—68.5(260G) Program job credits.**

**68.5(1) Eligibility.** To be eligible to receive program job credits, an employer will demonstrate it has met the following requirements:

*a.* The program agreement must provide for pledged program positions paying at least 200 percent of the federal poverty level for a family of two as calculated at the time of approval of the agreement or any renewal. If the wage designated is to become effective after a training or probationary period, the employer must document that there is a plan in place regarding time frames for transition to the permanent full-time wage, and the employer must provide documentation that these time frames are reasonable and that the employer has previously adhered to the time frames.

*b.* The program agreement must establish a 20 percent employer cash or in-kind match for program costs.

**68.5(2) Determination of job credit amounts.**

*a.* Program job credits will be based upon the program job positions identified in the program agreement. No costs incurred prior to the effective date of a program agreement may be reimbursed or eligible for program job credits.

*b.* Eligibility for program job credits will be based on certification of program job positions and program job wages by the employer at the time established in the agreement.

*c.* An amount up to 10 percent of the gross program job wages as certified by the employer in the agreement will be credited from the total payment made by an employer pursuant to Iowa Code section 422.16.

*d.* The employer will remit the amount of the credit quarterly, in the same manner as withholding payments are reported to the department of revenue, to the community college to be allocated to and, when collected, paid into a special fund of the community college to pay, in part, the program costs.

*e.* When the program costs have been paid, the employer credits are to cease. Any moneys received after the program costs have been paid will be remitted to the treasurer of state to be deposited in the general fund of the state.

**68.5(3) Certification to department of revenue.**

*a.* The employer will certify to the department of revenue that the program job credits are in accordance with the program agreement and will provide other information the department may require.

*b.* The department will certify to the department of revenue on behalf of the community colleges that the amount of the program job credits is in accordance with each program agreement and will provide other information the department of revenue may require.

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