

261—11.4(15) Payroll expenditure refund.

11.4(1) *Eligible Iowa payroll expenditure refund.* An Iowa employer who employs a participant in a certified school to career program may claim a refund of 20 percent of the employer's payroll expenditures for each participant in the certified program or 20 percent of the employer's expenditures for nonpaid participant experience expenses provided for in the certified program agreement which may include instructor expenses, instructional materials, up to \$150,000 of training facility costs per program, and project coordination. The refund is limited to the first 400 hours of payroll or nonpaid participant experience expenditures per participant for each calendar year the participant is in the certified program, not to exceed three years per participant. In order to receive the refund, an employer must submit a claim to the department by July 1 of the following calendar year. After July 1 the department will review claims for compliance and make a payment determination. Payment may be prorated based upon availability of funds.

11.4(2) *Claim submittal process.* To receive a refund under subrule 11.4(1) for a calendar year, the employer shall file the claim by July 1 of the following calendar year. Claims that are not received by July 1 of the calendar year following the payroll expenditure shall not receive a refund. The claim shall be filed on forms provided by the department of economic development and the employer shall provide such information regarding the employer's participation in a certified school to career program as the department may require. If the amount appropriated to the certified school to career program in any given fiscal year is insufficient to pay all of the refund claims for the applicable calendar year, each claimant shall receive a proportion of the claimant's refund equal to the ratio of the amount appropriated to the total amount of refund claims. Any unpaid portion of a claim shall not be paid from a subsequent fiscal year appropriation. The participant's social security number will be required for purposes of program evaluation.