

261—103.9(15) 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.