



## IOWA INDUSTRIAL NEW JOBS TRAINING (260E)

The Industrial New Jobs Training Program provides businesses, which are expanding their Iowa workforce, with new employee training. Administered by Iowa's 15 community colleges, the program is financed through bonds sold by the colleges. Depending on wages paid, the business then diverts 1.5 or 3 percent of the Iowa state withholding taxes generated by the new positions to the community college to retire the bonds. Because of this structure, the training is available at what is essentially no cost since the bonds are retired with dollars that otherwise would have been paid to the state as withholding taxes. In addition to increasing worker productivity and company profitability, businesses participating in the Iowa Industrial New Jobs Training Program may also be eligible for reimbursement up to 50 percent of the annual gross payroll costs expended for on-the-job training, as well as a corporate tax credit if Iowa employment is increased by at least 10 percent.

### **Business Eligibility Requirements:**

- Must be located in, or relocating to Iowa.
- Must be engaged in interstate or intrastate commerce for the purpose of manufacturing, processing, assembling products, warehousing, wholesaling, or conducting research and development.
- Service-providing businesses must have customers outside of Iowa.
- Cannot have closed or substantially reduced its employment base at any of its other business sites in Iowa in order to relocate substantially the same operation to another area of the state.

### **Employee Eligibility Requirements:**

To qualify for training services, employees:

- Must be in newly created positions.
- Must pay Iowa withholding tax.
- Must occupy job positions that did not exist during the six months prior to the date that the business and community college agree to pursue a training project.

### **To Learn More Contact:**

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## IOWA JOBS TRAINING PROGRAM (260F)

The Iowa Jobs Training Program provides job training services to current employees of eligible businesses that are located in Iowa. Eligible businesses can work with their local Iowa community college, which will assess training needs, determine the availability of funds and provide training. For participating businesses, the advantages include valuable employee training at a reduced—or no—cost.

### **Business Eligibility Requirements:**

- Must be located in Iowa.
- Must be engaged in interstate or intrastate commerce for the purpose of manufacturing, processing, assembling products, warehousing, wholesaling, or conducting research and development.
- Service-providing businesses must have customers outside of Iowa.
- Within the 36-month period prior to the date of applying for program services, a business cannot have closed or reduced its employment base by more than 20 percent at any of its other business sites in Iowa in order to relocate substantially the same operation to another area of the state.

### **Employee Eligibility Requirements:**

To qualify for training services, employees;

- Must be currently employed by the business.
- Must pay Iowa withholding tax.

### **To Learn More Contact:**

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