

IOWA EMPLOYEE TRAINING PROGRAMS



Iowa Workforce
Development

260E

INDUSTRIAL NEW JOBS TRAINING (260E)

The Industrial New Jobs Training Program provides businesses expanding its Iowa workforce with new employee training funds. Administered by Iowa's 15 community colleges, the program is financed through bonds sold by the colleges. Businesses divert a portion of the payroll taxes paid by employees to the community college, and the college uses those funds to repay the bonds. Employees receive credit for having paid their payroll taxes, and the businesses receive money to train those employees in the skills they need to be successful in the new jobs. Participating businesses can also receive reimbursement for a portion of wages paid to employees for on-the-job training, as well as a corporate tax credit.

Employee Eligibility

To qualify for training services, employees

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

Business Eligibility

- Must be located in, or relocating to Iowa.
- Must be engaged in interstate or intrastate commerce for the purpose of manufacturing, processing, assembling products, or conducting research and development.
- Retail, healthcare, and professional services are not eligible to participate.
- 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.

New Jobs Tax Credit

The Iowa New Jobs Tax Credit is available to a company that entered into a New Jobs Training Agreement (260E) and expands its Iowa employment base by 10% or more.

Excess credits can be applied to additional tax years in some circumstances. The tax credit may be claimed on Form IA 133 found on the Iowa Department of Revenue website: tax.iowa.gov/forms



Iowa Workforce
Development

260F



IOWA JOBS TRAINING PROGRAM (260F)

The Iowa Jobs Training Program offers forgivable loans to eligible Iowa businesses to provide upskilling opportunities for their current employees. Iowa Workforce Development's Business Engagement Consultants, and their local Eligible businesses work with the Iowa Workforce Development's Business Engagement Consultants, and their local community college to assess training needs, determine available funding, and to arrange training.

Iowa Community College Map and Contacts

Contact your local Business Engagement Consultant to get started today!



Business Eligibility

- Must be located in Iowa.
- Manufacturing, processing, product assembly, and research and development businesses are eligible. Retail, healthcare, and professional services firms are not eligible to participate.
- 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% 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

- Must be currently employed by the business.
- Must pay Iowa withholding tax.
- Cannot have executive responsibilities or be a replacement worker hired as the result of a strike, lockout, or labor dispute.

**For questions or next steps on
260E or 260F programs, contact:**

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Iowa Workforce
Development

260G

ACCELERATED CAREER EDUCATION PROGRAM (260G)

The Accelerated Career Education (ACE) program is designed to provide businesses with an enhanced, skilled workforce. ACE assists Iowa's community colleges to either establish or expand programs that train individuals in the occupations most needed by Iowa businesses.

- Businesses enter into an agreement with a community college to sponsor a portion or all of the positions created by establishing a new or expanding a current educational program.
- By sponsoring an ACE program, the company agrees to interview program graduates and provide hiring preference for available or future full-time job openings.



- Businesses must assist with program design and provide a 20% match of the program costs, pro-rated by the percentage of positions sponsored.
- To offset program costs, Businesses receive a tax credit based on the number of sponsored positions.

Business Eligibility

Eligible businesses must be engaged in interstate or intrastate commerce for the purpose of:

- Manufacturing, processing or assembling products
- Construction
- Conducting research and development
- Providing services

**For questions or next steps on
the 260G Program, contact:**

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Equal opportunity employer/program. Accommodations are available upon request:
workforce.iowa.gov/accessibility