

CHAPTER 90

UNEMPLOYMENT COMPENSATION OF MARITIME WORKERS

H. F. 220

AN ACT to amend section one thousand five hundred fifty-one and twenty-five hundredths (1551.25), as amended, subsection G, paragraph seven (7), (1551.25-G-7), code, 1939, to provide unemployment compensation for maritime workers.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That the law as it appears in section one thousand five
2 hundred fifty-one and twenty-five hundredths, subsection G, paragraph
3 seven (7) (1551.25-G-7), code, 1939, be and the same is hereby
4 amended by striking from paragraph seven (7) all of subparagraph
5 (f).

1 SEC. 2. The provisions of this act shall not be in operation until
2 July 1, 1945.*

1 SEC. 3. All acts, or parts of acts, in conflict herewith are hereby
2 repealed insofar as they are inconsistent with any of the provisions
3 of this act.

1 SEC. 4. This act being deemed of immediate importance shall be
2 in full force and effect* from and after its passage and publication in
3 the West Liberty Index, a newspaper published at West Liberty, Iowa,
4 and in the Waukon Republican and Standard, a newspaper published at
5 Waukon, Iowa.

*According to enrolled act.

Approved April 4, 1945.

I hereby certify that the foregoing act was published in the West Liberty Index, West Liberty, Iowa, April 12, 1945, and the Waukon Republican and Standard, Waukon, Iowa, April 11, 1945.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 91

PUBLIC EMPLOYEES RETIREMENT SYSTEM

S. F. 436

AN ACT to provide for the general welfare of public employees by establishing an old age and survivor insurance system; to provide for the administration of such system; to provide for deductions from pay of public employees and contributions from the state, political subdivisions and other instrumentalities of the state and all political subdivisions thereof including public school districts to raise funds for such retirement system, and to repeal conflicting laws.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. A retirement system is hereby created and established
2 to become effective January 1, 1946, and to be known as the "Old Age
3 and Survivor Insurance System", hereinafter called the "System".

1 SEC. 2. The purpose of this Act is to promote economy and efficiency
2 in the public service by providing an orderly means whereby em-
3 ployees who become superannuated may, without hardship or preju-

4 dice be replaced by more capable employees, and to that end provid-
5 ing a retirement system which will provide for the payment of an-
6 nuities to public employees or to their beneficiaries thereby enabling
7 the employees to care for themselves and their dependents, in old age
8 or death, and which by its provisions will improve public employment
9 within the state, reduce excessive personnel turnover and offer suit-
10 able attraction to high grade men and women to enter public service
11 in the state.

1 SEC. 3. The Iowa Employment Security Commission, hereinafter
2 called the "Commission," shall be vested with authority to administer
3 the Old Age and Survivors' Insurance System.

1 SEC. 4. The duties and powers of the Commission in respect to
2 the carrying out of the provisions of this Act shall be the same as
3 are set out in Sections one thousand five hundred fifty-one and fifteen
4 hundredths (1551.15), one thousand five hundred fifty-one and six-
5 teen hundredths (1551.16) and one thousand five hundred fifty-one
6 and seventeen hundredths (1551.17), Code, 1939, as amended, insofar
7 as they are consistent with the provisions of this Act.

1 SEC. 5. A. There is hereby created as a special fund, separate and
2 apart from all other public moneys or funds of this state, the 'Old
3 Age and Survivors' Insurance Trust Fund', hereafter called the 'Old
4 Age and Survivors' Fund'. This fund shall consist of all moneys
5 collected under this Act, together with all interest thereon, and shall
6 also include all securities and other assets acquired by and through
7 the use of the moneys belonging to this fund and any other moneys
8 that have been paid into this fund.

9 B. The Treasurer of the State of Iowa is hereby made the custodian
10 and trustee of this fund and shall administer the same in accordance
11 with the directions of the commission. It shall be the duty of the trustee,

12 1. To hold said trust funds.

13 2. Invest such portion of said trust funds as are not needed for
14 current payment of benefits under this Act in interest bearing bonds
15 issued by the United States, or by the State of Iowa, or those issued
16 by counties, school districts and/or general obligations or limited levy
17 bonds issued by municipal corporations in this state as authorized by
18 law. Also to sell and dispose of same when needed for the payment
19 of benefits under this Act.

20 3. Disburse such trust funds upon warrants drawn by the Comp-
21 troller pursuant to the order of the Commission.

22 C. All moneys which are paid or deposited into this fund are here-
23 by appropriated and made available to the Commission to be used
24 only for the purposes herein provided.

25 1. To be used by the Commission for the payment of claims for
26 benefits under this Act.

27 2. To be used by the Commission to pay refunds provided for in
28 section seven (7) of this Act.

1 SEC. 6. Taxes unpaid on the date on which they are due and pay-
2 able as prescribed by the Commission, shall bear interest at the rate
3 of one-half of one per centum per month from and after such date
4 until payment plus accrued interest is received by the Commission,
5 provided that the Commission may prescribe fair and reasonable regu-

6 lations pursuant to which such interest shall not accrue with respect
7 to taxes required. Interest collected pursuant to this section shall
8 be paid into the Old Age and Survivors' Fund.

9 A. If within thirty days after due notice, the employer defaults
10 in payment of taxes or interest thereon, the amount due shall be col-
11 lected by civil action in the name of the Commission and the employer
12 adjudged in default shall pay the costs of such action. Civil actions
13 brought under this section to collect taxes or interest thereon shall
14 be heard by the court at the earliest possible date and shall be entitled
15 to preference upon the calendar of the court over all other civil
16 actions.

17 B. The employer shall pay its tax or contribution from funds avail-
18 able and is directed to pay same from tax money or from any other
19 income of the political subdivision.

20 C. The political subdivision, including public school districts, is
21 hereby authorized and directed to levy a tax sufficient to meet its
22 obligations under the provisions of this Act.

1 SEC. 7. In any case in which the Commission finds the employer
2 has paid taxes thereon, which have been erroneously paid, or have
3 filed an application for an adjustment thereof, the Commission shall
4 make such adjustment, compromise or settlement and make such
5 refund of such payments as it finds just and equitable in the premises.
6 Refunds so made shall be charged to the fund to which the erroneous
7 collections have been credited and shall be paid to the claimant with-
8 out interest. Any claim for such refund shall be made within three
9 years of date of payment and not thereafter. For like time and cause,
10 adjustments, compromises or refunds may be made by the Commis-
11 sion on its own initiative.

1 SEC. 8. A. In addition to all other taxes there is hereby levied
2 upon each employer (as defined in section twenty (20) of this Act)
3 and also upon each employee (as defined in section twenty (20) of
4 this Act) a tax equal to the following percentage of the wages paid
5 by the employer to the employee. With respect to such wages paid
6 during the calendar years 1946, 1947 and 1948, the tax shall equal one
7 per centum of such wages to be paid by each employer and each em-
8 ployee. For the calendar year 1949 and each calendar year there-
9 after the rate of tax shall be two per centum of such wages on both
10 employer and employee.

1 SEC. 9. (a) The tax imposed by this Act shall be collected by the
2 employer from the employee by deducting the amount of the tax from
3 the wages as and when paid.

4 (b) If more or less than the correct amount of tax imposed by this
5 Act is paid with respect both to the tax and the amount to be deducted,
6 adjustments shall be made without interest, in such manner and at
7 such times as may be prescribed by regulations made under this Act.

1 SEC. 10. For the purposes of the state income tax, the tax imposed
2 by this Act shall not be allowed as a deduction to the taxpayer in com-
3 puting his net income for the year in which such tax is deducted from
4 his wages.

1 SEC. 11. The employer shall furnish to all employees a written
2 statement in a form prescribed by the Commission suitable for reten-

tion by the employee, showing the wages paid to the employee after January 1, 1946. Each statement shall cover a calendar year, or one, two or three quarters, whether or not within the same calendar year, and shall show the name of the employee, the period covered by the statement, the total amount of wages paid within such period, and the amount of tax imposed by this Act with respect to such wages. Each statement shall be furnished to the employee not later than thirty days following the period covered by the statement, except that, if the employee leaves the employ of the employer, this final statement shall be furnished within thirty days after the last payment of wages is made to the employee. The employer may, at its option, furnish such a statement to any employee at the time of each payment of wages to the employee during any calendar quarter, in lieu of a statement covering each quarter, and, in such case, the statement may show the date of payment of wages in lieu of the period covered by the statement.

SEC. 12. (a) The taxes deducted from the wages of the employee by the employer shall be matched by the employer making the deduction and shall be forwarded to the Commission for recording and deposited with the state treasurer to the credit of the Old Age and Survivors' Fund.

(b) Method of Collection and Payment—Such taxes as deducted by the employer shall be paid in such manner, at such times and under such conditions, either by copies of payrolls or other methods necessary or helpful in securing proper identification of the taxpayer, as may be prescribed by the Commission.

SEC. 13. (a) Every individual, who (1) is a fully insured individual (as defined in section 20 (f) after December 31, 1945, (2) has attained the age of sixty-five, and (3) has filed application for primary insurance benefits, shall be entitled to receive a primary insurance benefit (as defined in section 20 (d) for each month, beginning with the month in which such individual becomes so entitled to such insurance benefits and ending with the month preceding the month in which he dies.

(b) (1) Every wife (as defined in section 20 (h) of an individual entitled to primary insurance benefits, if such wife (a) has attained the age of sixty-five, (b) has filed application for wife's insurance benefits, (c) was living with such individual at the time such application was filed, and (d) is not entitled to receive primary insurance benefits, or is entitled to receive primary insurance benefits, each of which is less than one-half of a primary insurance benefit of her husband, shall be entitled to receive a wife's insurance benefit for each month, beginning with the month in which she becomes so entitled to such insurance benefits, and ending with the month immediately preceding the first month in which any of the following occurs; she dies, her husband dies, they are divorced a vinculo matrimonii, or she becomes entitled to receive a primary insurance benefit equal to or exceeding one-half of a primary insurance benefit of her husband.

(2) Such wife's insurance benefit for each month shall be equal to one-half of a primary insurance benefit of her husband, except that, if she is entitled to receive a primary insurance benefit for any month,

27 such wife's insurance benefit for such month shall be reduced by an
28 amount equal to a primary insurance benefit of such wife.

29 (c) (1) Every child (as defined in section 20 (j) of an individual
30 entitled to primary insurance benefits, or of an individual who died
31 a fully or currently insured individual (as defined in section 20 (f)
32 and (g) after December 31, 1945, if such child (a) has filed appli-
33 cation for child's insurance benefits, (b) at the time such application
34 was filed was unmarried and had not attained the age of 18, and (c)
35 was dependent upon such individual at the time such application was
36 filed, or, if such individual has died, was dependent upon such indi-
37 vidual at the time of such individual's death, shall be entitled to receive
38 a child's insurance benefit for each month, beginning with the month
39 in which such child becomes so entitled to such insurance benefits,
40 and ending with the month immediately preceding the first month
41 in which any of the following occurs: such child dies, marries, is
42 adopted or attains the age of eighteen.

43 (2) Such child's insurance benefit for each month shall be equal to
44 one-half of a primary insurance benefit of the individual with respect
45 to whose wages the child is entitled to receive such benefit, except that,
46 when there is more than one such individual such benefit shall be
47 equal to one-half of whichever primary insurance benefit is greatest.

48 (3) A child shall be deemed dependent upon a father or adopting
49 father, or to have been dependent upon such individual at the time
50 of the death of such individual, unless, at the time of such death, or,
51 if such individual was living, at the time of such child's application
52 for child's insurance benefits was filed, such individual was not living
53 or contributing to the support of such child and—

54 (A) such child is neither the legitimate nor adopted child of such
55 individual, or

56 (B) such child had been adopted by some other individual, or

57 (C) such child, at the time of such individual's death, was living
58 with and supported by such child's stepfather.

59 (4) A child shall be deemed dependent upon a mother, adopting
60 mother, or stepparent, or to have been dependent upon such indi-
61 vidual at the time of the death of such individual, only if, at the time
62 of such death, or, if such individual was living, at the time such
63 child's application for child's insurance benefits was filed, no parent
64 other than such individual was contributing to the support of such
65 child and such child was not living with its father or adopting father.

66 (d) (1) Every widow (as defined in Section 20 (i) of an individual
67 who died a fully insured individual after December 31, 1945, if such
68 widow (a) has not remarried, (b) has attained the age of sixty-five,
69 (c) has filed application for widow's insurance benefits, (d) was living
70 with such individual at the time of his death, and (e) is not entitled
71 to receive primary insurance benefits, or is entitled to receive primary
72 insurance benefits each of which is less than three-fourths of a pri-
73 mary insurance benefit of her husband, shall be entitled to receive a
74 widow's insurance benefit for each month, beginning with the month
75 in which she becomes entitled to such insurance benefits and ending
76 with the month immediately preceding the first month in which any
77 of the following occurs; she remarries, dies, or becomes entitled to
78 receive a primary insurance benefit equal to or exceeding three-fourths
79 of a primary insurance benefit of her husband.

80 (2) Such widow's insurance benefit for each month shall be equal to
81 three-fourths of a primary insurance benefit of her deceased husband,
82 except that, if she is entitled to receive a primary insurance benefit for
83 any months, such widow's insurance benefit for such month shall be re-
84 duced by an amount equal to a primary insurance benefit of such widow.

85 (e) (1) Every widow (as defined in section 20 (i) of an individ-
86 ual who died a fully or currently insured individual after December
87 31, 1945, if such widow (a) has not remarried, (b) is not entitled to
88 receive a widow's insurance benefit, and is not entitled to receive pri-
89 mary insurance benefits, or is entitled to receive primary insurance
90 benefits each of which is less than three-fourths of a primary insur-
91 ance benefit of her husband, (c) was living with such individual at
92 the time of his death, (d) has filed application for widow's current
93 insurance benefits, and (e) at the time of filing such application has
94 in her care a child of such deceased individual entitled to receive a
95 child's insurance benefit, shall be entitled to receive a widow's current
96 insurance benefit for each month, beginning with the month in which
97 she became so entitled to such current insurance benefits and ending
98 with the month immediately preceding the first month in which any
99 of the following occurs; no child of such deceased individual is entitled
100 to receive a child's insurance benefit, she becomes entitled to receive a
101 primary insurance benefit equal to or exceeding three-fourths of a pri-
102 mary insurance benefit of her deceased husband, she becomes entitled
103 to receive a widow's insurance benefit, she remarries, she dies.

104 (2) Such widow's current insurance benefit for each month shall
105 be equal to three-fourths of a primary insurance benefit of her de-
106 ceased husband, except that, if she is entitled to receive a primary
107 insurance benefit for any month, such widow's current insurance
108 benefit for such month shall be reduced by an amount equal to a
109 primary insurance benefit of such widow.

110 (f) (1) Every parent (as defined in this subsection) of an indi-
111 vidual who died a fully insured individual after December 31, 1945,
112 leaving no widow and no unmarried surviving child under the age of
113 eighteen, if such parent (a) has attained the age of sixty-five, (b)
114 was wholly dependent upon and supported by such individual at the
115 time of such individual's death and filed proof of such dependency and
116 support within two years of such date of death, (c) has not married
117 since such individual's death, (d) is not entitled to receive any other
118 insurance benefits under this section, or is entitled to receive one or
119 more of such benefits for a month, but the total for such month is less
120 than one-half of a primary insurance benefit of such deceased individ-
121 ual, and (e) has filed application for parent's insurance benefits, shall
122 be entitled to receive a parent's insurance benefit for each month,
123 beginning with the month in which such parent becomes so entitled
124 to such parent's insurance benefits and ending with the month
125 immediately preceding the first month in which any of the following
126 occurs; such parent dies, marries, or becomes entitled to receive
127 for any month an insurance benefit or benefits (other than a benefit
128 under this subsection) in a total amount equal or exceeding one-half
129 of a primary insurance benefit of such deceased individual.

130 (2) Such parent's insurance benefit for each month shall be equal
131 to one-half of a primary insurance benefit of such deceased indi-
132 vidual, except that, if such parent is entitled to receive an insurance

133 benefit or benefits for any month (other than a benefit under this
 134 subsection), such parent's insurance benefit for such month shall
 135 be reduced by an amount equal to the total of such other benefit or
 136 benefits for such month. When there is more than one such indi-
 137 vidual with respect to whose wages the parent is entitled to receive
 138 a parent's insurance benefit for a month, such benefit shall be equal
 139 to one-half of whichever primary insurance benefit is greatest.

140 (3) As used in this subsection, the term "parent" means the
 141 mother or father of an individual, a stepparent of an individual by
 142 a marriage contracted before such individual attained the age of
 143 sixteen, or an adopting parent by whom an individual was adopted
 144 before he attained the age of sixteen.

145 (g) Upon the death, after December 31, 1945, of an individual
 146 who died a fully or currently insured individual leaving no surviving
 147 widow, child or parent who would, on filing application in the month
 148 in which such individual died, be entitled to a benefit for such month
 149 under subsection (c), (d), (e) or (f) of this section, an amount
 150 equal to six times a primary insurance benefit of such individual
 151 shall be paid in a lump sum to the following person (or if more
 152 than one, shall be distributed among them) whose relationship to
 153 the deceased is determined by the Commission, and who is living on
 154 the date of such determination; to the widow or widower of the
 155 deceased; or, if no such widow or widower be then living, to any
 156 child or children of the deceased and to any other person or persons
 157 who are, under the intestacy law of the state where the deceased
 158 was domiciled, entitled to share as distributees with such children
 159 of the deceased, in such proportions as is provided by such law; or,
 160 if no widow or widower and no such child and no such other person
 161 be then living, to the parent or to the parents of the deceased, in
 162 equal shares. A person who is entitled to share as distributee with
 163 an above-named relative of the deceased shall not be precluded from
 164 receiving a payment under this subsection by reason of the fact that
 165 no such named relative survived the deceased or of the fact that no
 166 such named relative of the deceased was living on the date of such
 167 determination. If none of the persons described in this subsection
 168 be living on the date of such determination, such amount shall be
 169 paid to any person or persons, equitably entitled thereto, to the ex-
 170 tent and in the proportions that he or they shall have paid the ex-
 171 penses of burial of the deceased. No payment shall be made to any
 172 person under this subsection, unless application therefor shall have
 173 been filed, by or on behalf of any such person (whether or not legally
 174 competent), prior to the expiration of two years after the date of
 175 death of such individual.

176 (h) An individual who would have been entitled to a benefit un-
 177 der subsection (b), (c), (d), (e), or (f) for any month had he filed
 178 application therefor prior to the end of such month, shall be entitled
 179 to such benefit for such month if he files application therefor prior
 180 to the end of the third month immediately succeeding such month.

181 Reduction and Increase of Insurance Benefits

1 SEC. 14. (a) Whenever the total of benefits under section 13, pay-
 2 able for a month with respect to an individual's wages, is more than
 3 \$20 and exceeds (1) \$85, or (2) an amount equal to twice a primary
 4 insurance benefit of such individual, or (3) an amount equal to 80

5 per centum of his average monthly wage (as defined in section 20
6 (d), whichever of such three amounts is least, such total of benefits
7 shall, prior to any deductions under subsections (d), (e), or (h) be
8 reduced to such least amount or to \$20, whichever is greater.

9 (b) Whenever the benefit or total of benefits under Section 13,
10 payable for a month with respect to an individual's wages, is less
11 than \$10, such benefit or total of benefits shall, prior to any deduc-
12 tions under subsections (d), (e), or (h), be increased to \$10.

13 (c) Whenever a decrease or increase of the total of benefits for
14 a month is made under subsection (a) or (b) of this section, each
15 benefit, except the primary benefit, shall be proportionately decreased
16 or increased as the case may be.

17 (d) Deductions, in such amounts and at such time or times as the
18 Commission shall determine, shall be made from any payment or pay-
19 ments under this title to which an individual is entitled, until the
20 total of such deductions equals such individual's benefit or benefits
21 for any month in which such individual:

22 (1) rendered services for wages of not less than \$15; or

23 (2) if a child under eighteen and over sixteen years of age, failed
24 to attend school regularly and the Commission finds that attendance
25 was feasible; or

26 (3) if a widow entitled to a widow's current insurance benefit did
27 not have in her care a child of her deceased husband entitled to re-
28 ceive a child's insurance benefit.

29 (e) Deductions shall be made from any wife's or child's insur-
30 ance benefit to which a wife or child is entitled, until the total of
31 such deductions equals such wife's or child's insurance benefit or
32 benefits for any month in which the individual, with respect to whose
33 wages such benefit was payable, rendered services for wages of not
34 less than \$15.

35 (f) If more than one event occurs in any one month which would
36 occasion deductions equal to a benefit for such month, only an amount
37 equal to such benefit shall be deducted.

38 (g) Any individual in receipt of benefits subject to deduction
39 under subsection (d) or (e) (or who is in receipt of such benefits on
40 behalf of another individual), because of the occurrence of an event
41 enumerated therein, shall report such occurrence to the Commission
42 prior to the receipt and acceptance of an insurance benefit for the
43 second month following the month in which such event occurred.
44 Any such individual having knowledge thereof, who fails to report
45 any such occurrence, shall suffer an additional deduction equal to
46 that imposed under subsection (d) or (e).

1 SEC. 15. (a) Whenever an error has been made with respect to
2 payments to an individual under this act, proper adjustment shall
3 be made, under regulations prescribed by the Commission, by in-
4 creasing or decreasing subsequent payments to which such individual
5 is entitled. If such individual dies before such adjustment has been
6 completed, adjustment shall be made by increasing or decreasing
7 subsequent benefits payable with respect to the wages which were
8 the basis of benefits of such deceased individual.

9 (b) There shall be no adjustment or recovery by the Commission
10 in any case where incorrect payment has been made to an individual
11 who is without fault, and where adjustment or recovery would de-

12 feat the purpose of this act or would be against equity and good
13 conscience.

14 (c) No certifying or disbursing officer shall be held liable for
15 any amount certified or paid by him to any person where the ad-
16 justment or recovery of such amount is waived under subsection
17 (b), or where adjustment under subsection (a) is not completed
18 prior to the death of all persons against whose benefits deductions
19 are authorized.

1 SEC. 16. (a) The Commission shall have full power and authority
2 to make rules and regulations and to establish procedures, not in-
3 consistent with the provisions of this act, which are necessary or
4 appropriate to carry out such provisions, and shall adopt reasonable
5 and proper rules and regulations to regulate and provide for the
6 nature and extent of the proofs and evidence and the method of tak-
7 ing and furnishing the same in order to establish the right to bene-
8 fits hereunder.

9 (b) The Commission is directed to make findings of fact, and
10 decisions as to the rights of any individual applying for a payment
11 under this act. Whenever requested by any such individual or
12 whenever requested by a wife, widow, child or parent who makes
13 a showing in writing that his or her rights may be prejudiced by
14 any decision the Commission has rendered, it shall give such appli-
15 cant and such other individual reasonable notice and opportunity
16 for a hearing with respect to such decision, and, if a hearing is held,
17 shall, on the basis of evidence adduced at the hearing, affirm, modify,
18 or reverse its findings of fact and such decision. The Commission
19 is further authorized, on its own motion, to hold such hearings and
20 to conduct such investigations and other proceedings as it may deem
21 necessary or proper for the administration of this act. In the course
22 of any hearing, investigation, or other proceedings, it may admin-
23 ister oaths and affirmations, examine witnesses, and receive evi-
24 dence. Evidence may be received at any hearing before the Commis-
25 sion even though inadmissible under rules of evidence applicable to
26 court procedure.

27 (c) (1) On the basis of information obtained by or submitted to
28 the Commission, and after such verification thereof as it deems
29 necessary, the Commission shall establish and maintain records of
30 the amounts of wages paid to each individual and of the periods in
31 which such wages were paid and, upon request, shall inform any
32 individual, or after his death shall inform the wife, child or parent
33 of such individual, of the amounts of wages of such individual and
34 the periods of payments shown by such records at the time of such
35 request. Such records shall be evidence, for the purpose of pro-
36 ceedings before the Commission or any court, of the amounts of
37 such wages and the periods in which they were paid, and the ab-
38 sence of an entry as to an individual's wages in such records for
39 any period shall be evidence that no wages were paid such individual
40 in such period.

41 (2) After the expiration of the fourth calendar year following
42 any year in which wages were paid or are alleged to have been paid
43 to an individual, the records of the Commission as to the wages of
44 such individual for such year and the periods of payment shall be
45 conclusive for the purpose of this act, except as hereafter provided.

46 (3) If, prior to the expiration of such fourth year, it is brought
47 to the attention of the Commission that any entry of such wages in
48 such records is erroneous, or that any item of such wages has been
49 omitted from the records, the Commission may correct such entry
50 or include such omitted item in its records, as the case may be. Writ-
51 ten notice of any revision of any such entry, which is adverse to the
52 interests of any individual, shall be given to such individual, in any
53 case where such individual has previously been notified by the Com-
54 mission of the amount of wages and of the period of payments, shown
55 by such entry. Upon request in writing made prior to the expiration
56 of such fourth year, or within sixty days thereafter, the Commission
57 shall afford any individual, or after his death shall afford the wife,
58 child, or parent of such individual, reasonable notice and opportunity
59 for hearing with respect to any entry or alleged omission of wages of
60 such individual in such records, or any revision of any such entry.
61 If a hearing is held, the Commission shall make findings of fact and a
62 decision based upon the evidence adduced at such hearing and shall
63 revise its records as may be required by such findings and decision.

64 (4) After the expiration of such fourth year, the Commission
65 may revise any entry or include in its records any omitted item of
66 wages to conform its records with tax returns or portions of tax
67 returns. Notice shall be given of such revision under such condi-
68 tions and to such individuals as is provided for revisions under
69 paragraph (3) of this subsection. Upon request, notice and oppor-
70 tunity for hearing with respect to any such entry, omission, or revi-
71 sion, shall be afforded under such conditions and to such individuals as
72 is provided in paragraph (3) hereof, but no evidence shall be intro-
73 duced at any such hearing except with respect to conformity of such
74 records with such tax returns.

75 (5) Decisions of the Commission under this subsection shall be
76 reviewable by commencing a civil action in the district court of the
77 state of Iowa as provided in subsection (g) hereof.

78 (d) For the purpose of any hearing, investigation, or other pro-
79 ceeding authorized or directed under this act, or relative to any
80 other matter within its jurisdiction hereunder, the Commission shall
81 have power to issue subpoenas requiring the attendance and testi-
82 mony of witnesses and the production of any evidence that relates
83 to any matter under investigation or in question before the Com-
84 mission. Such attendance of witnesses and production of evidence
85 at the designated place of such hearing, investigation, or other pro-
86 ceeding may be required from any political subdivision in the state.
87 Subpoenas of the Commission shall be served by anyone authorized
88 by it (1) by delivering a copy thereof to the individual named
89 therein, or (2) by registered mail addressed to such individual at
90 his last dwelling place or principal place of business. A verified
91 return by the individual so serving the subpoena setting forth the
92 manner of service, or, in the case of service by registered mail, the
93 return post-office receipt therefor signed by the individual so served,
94 shall be proof of service. Witnesses so subpoenaed shall be paid
95 the same fees and mileage as are paid witnesses in the district courts
96 of the state of Iowa.

97 (e) In case of contumacy by, or refusal to obey a subpoena duly
98 served upon, any person, any district court of the state of Iowa for

99 the district in which said person charged with contumacy or refusal
100 to obey is found or resides or transacts business, upon application
101 by the Commission, shall have jurisdiction to issue an order requir-
102 ing such person to appear and give testimony, or to appear and pro-
103 duce evidence, or both; any failure to obey such order of the court
104 may be punished by said court as contempt thereof.

105 (f) No person so subpoenaed or ordered shall be excused from
106 attending and testifying or from producing books, records, corre-
107 spondence, documents, or other evidence on the ground that the testi-
108 mony or evidence required of him may tend to incriminate him or
109 subject him to a penalty or forfeiture; but no person shall be prose-
110 cuted or subjected to any penalty or forfeiture for, or on account
111 of, any transaction, matter, or thing concerning which he is com-
112 pelled, after having claimed his privilege against self-incrimination,
113 to testify or produce evidence, except that such person so testify-
114 ing shall not be exempt from prosecution and punishment for per-
115 jury committed in so testifying.

116 (g) Any individual, after any final decision of the Commission
117 made after a hearing to which he was a party, irrespective of the
118 amount in controversy, may obtain a review of such decision by a
119 civil action commenced within sixty days after the mailing to him
120 of notice of such decision or within such further time as the Com-
121 mission may allow. Such action shall be brought in the district court
122 of the state of Iowa for the district in which the plaintiff resides,
123 or has his principal place of business. As part of its answer the
124 Commission shall file a certified copy of the transcript of the record
125 including the evidence upon which the findings and decision com-
126 plained of are based. The court shall have power to enter, upon the
127 pleadings and transcript of the record, a judgment affirming, modi-
128 fying, or reversing the decision of the Commission with or without
129 remanding the cause for a rehearing. The findings of the Commission
130 as to any fact, if supported by substantial evidence, shall be conclu-
131 sive, and where a claim has been denied by the Commission or a
132 decision is rendered under subsection (b) hereof which is adverse
133 to an individual who was a party to the hearing before the Com-
134 mission, because of failure of the claimant or such individual to
135 submit proof in conformity with any regulation prescribed under
136 subsection (a) hereof, the court shall review only the question of
137 conformity with such regulations and the validity of such regula-
138 tions. The court shall, on motion of the Commission made before it
139 files its answer, remand the case to the Commission for further action
140 by the Commission, and may, at any time, on good cause shown,
141 order additional evidence to be taken before the Commission, and
142 the Commission shall, after the case is remanded, and after hear-
143 ing such additional evidence if so ordered, modify or affirm its find-
144 ings of fact or its decision, or both, and shall file with the court
145 any such additional and modified findings of fact and decision, and
146 a transcript of the additional record and testimony upon which its
147 action in modifying or affirming was based. Such additional or
148 modified findings of fact and decision shall be reviewable only to the
149 extent provided for review of the original findings of fact and
150 decision. The judgment of the court shall be final except that it
151 shall be subject to review in the same manner as a judgment in
152 other civil actions.

153 (h) The findings and decision of the Commission after a hearing
154 shall be binding upon all individuals who were parties to such hear-
155 ing. No findings of fact or decision of the Commission shall be re-
156 viewed by any person, tribunal, or governmental agency except as
157 herein provided.

158 (i) Upon final decision of the Commission, or upon final judg-
159 ment of any court of competent jurisdiction, that any person is
160 entitled to any payment or payments under this act, the Commis-
161 sion shall certify to the state comptroller the name and address of
162 the person so entitled to receive such payment or payments, the
163 amount of such payment or payments, and the time at which such
164 payment or payments should be made, and the Commission, through
165 the state comptroller, shall make payment in accordance with the
166 certification of the Commission; Provided, That where a review of
167 the Commission's decision is or may be sought under subsection (g)
168 the Commission may withhold certification of payment pending
169 such review. The state comptroller shall not be held personally
170 liable for any payment or payments made in accordance with a cer-
171 tification by the Commission.

172 (j) When it appears to the Commission that the interest of an
173 applicant entitled to a payment would be served thereby, certifica-
174 tion of payment may be made, regardless of the legal competency
175 or incompetency of the individual entitled thereto, either for direct
176 payment to such applicant, or for his use and benefit to a relative
177 or some other person.

178 (k) Any payment made after December 31, 1945, under condi-
179 tions set forth in subsection (j), to, or on behalf of, a legally in-
180 competent individual, and any payment made after December 31,
181 1945, to a legally incompetent individual without knowledge by the
182 Commission of incompetency prior to certification of payment, if
183 otherwise valid under this act, shall be a complete settlement and
184 satisfaction of any claim, right, or interest in and to such payment.

185 (l) The Commission is authorized to delegate to any member,
186 officer, or employee of the Commission designated by it any of the
187 powers conferred upon it by this section, and is authorized to be
188 represented by its own attorneys in any court in any case or pro-
189 ceeding arising under the provisions of subsection (e).

190 (m) No application for any benefit under this act filed prior to
191 three months before the first month for which the applicant becomes
192 entitled to receive such benefit shall be accepted as an application
193 for the purposes of this act.

194 (n) The Commission may certify, in its discretion, that any two
195 or more individuals of the same family for joint payment of the
196 total benefits payable to such individuals.

197 Representation of Claimants Before the Commission.

1 SEC. 17. The Commission may prescribe rules and regulations
2 governing the recognition of agents or other persons, other than
3 attorneys as hereinafter provided, representing claimants before
4 the Commission, and may require of such agents or other persons,
5 before being recognized as representatives of claimants that they
6 shall show that they are of good character and in good repute, pos-
7 sessed of the necessary qualifications to enable them to render such
8 claimants valuable service, and otherwise competent to advise and

9 assist such claimants in the presentation of their cases. An attorney in good standing who is admitted to practice before the district
10 or supreme court of the state, shall be entitled to represent claimants before the Commission upon filing with the Commission a certificate of his right to so practice from the presiding judge or clerk
11 of any such court.

12 The Commission may, by rule and regulation, prescribe the maximum fees which may be charged for services performed in connection with any claim before the Commission under this act, and any agreement in violation of such rules and regulations shall be void.
13 Any person who shall, with intent to defraud, in any manner willfully and knowingly deceive, mislead, or threaten any claimant or prospective claimant or beneficiary under this act by word, circular, letter or advertisement, or who shall knowingly charge or collect
14 directly or indirectly any fee in excess of the maximum fee, or make any agreement directly or indirectly to charge or collect any fee in excess of the maximum fee, prescribed by the Commission shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall
15 for each offense be punished by a fine not exceeding \$500 or by imprisonment not exceeding one year, or both.

16 SEC. 18. The right of any person to any future payment under this act shall not be transferable or assignable, at law or in equity, and none of the moneys paid or payable or rights existing under this act shall be subject to execution, levy, attachment, garnishment, or other legal process, or to the operation of any bankruptcy or insolvency law.

17 SEC. 19. Whoever, for the purpose of causing an increase in any payment authorized to be made under this act, or for the purpose of causing any payment to be made where no payment is authorized under this act, shall make or cause to be made any false statement or representation as to the amount of any wages paid or received or the period during which earned or paid, or whoever makes or causes to be made any false statement of a material fact in any application for any payment under this act, or whoever makes or causes to be made any false statement, representation, affidavit, or document in connection with such an application, shall be guilty of a misdemeanor and upon conviction thereof shall be fined not more than \$1,000 or imprisoned for not more than one year, or both.

18 SEC. 20. When used in this act—

19 (a) The term "wages" means all remuneration for employment, including the cash value of all remuneration paid in any medium other than cash; except that such term shall not include—

20 (1) That part of the remuneration which, after remuneration equal to \$3,000 has been paid to an individual with respect to employment during any calendar year after 1945, is paid to such individual with respect to employment during such calendar year.

21 (b) The term "employment" means any service performed after December 31, 1945, under an employer employee relationship, under the provisions of this Act, except:

22 (1) Any service performed in the employ of any employer which has of the effective date of this Act its own retirement plan.

14 (2) Any service performed in any calendar quarter in which the
15 remuneration for such services does not exceed the sum of fifty
16 dollars (\$50.00), unless there are other calendar year quarters in
17 which such remuneration does exceed the sum of fifty dollars (\$50.00).

18 (c) (1) The term "employer" means the State of Iowa, the coun-
19 ties, municipalities and public school districts therein and all of the
20 political subdivisions thereof and all of their departments and in-
21 strumentalities, all hereinafter called political sub-divisions excepting
22 only those whose employees are now covered by a retirement plan in
23 which such political subdivision participates in financing. Provided,
24 that such excepted political subdivision may by election come under
25 the provisions of this Act in accordance with the regulations pre-
26 scribed by the Commission.

27 (2) The term "employee" means any individual who is in employ-
28 ment as defined in this Act.

29 (d) The term "primary insurance benefit" means an amount equal
30 to the sum of the following—

31 (1) (A) 40 per centum of the amount of an individual's average
32 monthly wage if such average monthly wage does not exceed \$50,
33 or (B) if such average monthly wage exceeds \$50, 40 per centum
34 of \$50, plus 10 per centum of the amount by which such average
35 monthly wage exceeds \$50 and does not exceed \$250, and

36 (2) an amount equal to 1 per centum of the amount computed under
37 paragraph (1) multiplied by the number of years in which \$200 or
38 more of wages were paid to such individual. Where the primary insur-
39 ance benefit thus computed is less than \$10, such benefit shall be \$10.

40 (e) The term "average monthly wage" means the quotient ob-
41 tained by dividing the total wages paid an individual before the quar-
42 ter in which he died or became entitled to receive primary insurance
43 benefits, whichever first occurred by three times the number of quar-
44 ters elapsing after January 1, 1946 in which he was covered under
45 this act, and in which he earned more than Fifty Dollars (\$50.00)
46 and before such quarter in which he died or became so entitled.

47 (f) The term "fully insured individual" means any individual
48 with respect to whom it appears to the satisfaction of the Commis-
49 sion that:

50 (1) He had not less than one quarter of coverage for each two
51 of the quarters elapsing after 1945 and after he was first covered
52 under this act, or after the quarter in which he attained the age of
53 twenty-one, whichever quarter is later, and up to but excluding the
54 quarter in which he retired after he had attained the age of sixty-
55 five, or died, whichever first occurred, and in no case less than six
56 quarters of coverage, excepting that no employee who has passed
57 his sixtieth birthday prior to January 1, 1946, shall be paid any
58 benefits until he would have been covered for ten full quarters im-
59 mediately preceding his retirement or death; or

60 (2) He had at least forty quarters of coverage.

61 As used in this subsection, and in subsection (g) of this section,
62 the term "quarter" and the term "calendar quarter" mean a period
63 of three calendar months ending on March 31, June 30, September
64 30, or December 31; and the term "quarter of coverage" means a
65 calendar quarter in which the individual has been paid not less than
66 \$50 in wages. When the number of quarters specified in paragraph

67 (1) of this subsection is an odd number, for purposes of such para-
68 graph such number shall be reduced by one. In any case where an
69 individual has been paid in a calendar year \$3,000 or more in wages,
70 each quarter of such year following his first quarter of coverage
71 shall be deemed a quarter of coverage, excepting any quarter in
72 such year in which such individual dies or becomes entitled to a
73 primary insurance benefit and any quarter succeeding such quarter
74 in which he died or becomes so entitled.

75 (g) The term "currently insured individual" means any indi-
76 vidual with respect to whom it appears to the satisfaction of the
77 Commission that he has been paid wages of not less than \$50 for each
78 of not less than six of the twelve calendar quarters, immediately
79 preceding the quarter in which he died.

80 (h) The term "wife" means the wife of an individual who either
81 (1) is the mother of such individual's son or daughter, or (2) was
82 married to him prior to January 1, 1946, or if later, prior to the
83 date upon which he attained the age of sixty.

84 (i) The term "widow" (except when used in section 13 (g) means the
85 surviving wife of an individual who either (1) is the mother of such
86 individual's son or daughter, or (2) was married to him prior to the
87 beginning of the twelfth month before the month in which he died.

88 (j) The term "child" (except when used in section 13 (g) means
89 the child of an individual, and the stepchild of an individual by a
90 marriage contracted prior to the date upon which he attained the
91 age of sixty and prior to the beginning of the twelfth month before
92 the month in which he died, and a child legally adopted by an indi-
93 vidual prior to the date upon which he attained the age of sixty and
94 prior to the beginning of the twelfth month before the month in
95 which he died.

96 (k) In determining whether an applicant is the wife, widow,
97 child, or parent of a fully insured or currently insured individual
98 for purposes of this Act, the Commission shall apply such law as
99 would be applied in determining the devolution of intestate personal
100 property under the laws of the state of Iowa. Applicants who ac-
101 cording to such law would have the same status relative to taking
102 intestate personal property as a wife, widow, child or parent shall
103 be deemed such.

104 (l) A wife shall be deemed to be living with her husband if they
105 are both members of the same household, or she is receiving regular
106 contributions from him toward her support, or he has been ordered
107 by any court to contribute to her support; and a widow shall be
108 deemed to have been living with her husband at the time of his death
109 if they were both members of the same household at the date of his
110 death, or she was receiving regular contributions from him toward
111 her support on such date, or he had been ordered by any court to
112 contribute to her support.

113 (m) Exclusions from Benefits: Members of the state legislature,
114 officials of the state, city, town and counties and their governmental
115 instrumentalities elected by the vote of the people; employees who
116 are members of any other retirement system in the state which is
117 maintained in whole or in part by public contributions unless such
118 political subdivision or its instrumentalities as a whole elects to
119 adopt this system.

120 (n) The masculine form of expression shall be deemed to include
121 the feminine.

122 (o) The term "taxes" as used in this Act shall mean the amount
123 or amounts of money contributed to the fund of the system by the
124 employer and the employee.

125 (p) Wherever the words "political subdivision" appear in this
126 Act they shall include "public school districts, municipal corpora-
127 tions, counties, and townships."

1 SEC. 21. Any political subdivision or the instrumentalities thereof
2 not covered by this Act may become subject hereto by application
3 to the Commission for such coverage on all or that part of its em-
4 ployees that are not covered by this Act and by complying with the
5 regulation prescribed by the Commission.

1 SEC. 22. None of the laws of this state regulating insurance or
2 insurance companies shall apply to the Commission, or the Old Age
3 and Survivors' Insurance System or any of its funds.

1 SEC. 23. The provisions of this Act shall apply to and be applic-
2 able to special charter cities in the state.

1 SEC. 24. There is hereby annually appropriated out of the funds
2 in the State Treasury otherwise not appropriated, the sum of fifty
3 thousand dollars (\$50,000.00) for each year of the biennium to
4 pay the costs of the administration.

1 SEC. 25. The commission is authorized to enter into arrangements
2 with the Social Security Board whereby services performed by the
3 commission and its employees both under this act and under the Iowa
4 Employment Security Act shall be equitably apportioned between
5 the funds provided for the administration of said acts. That money
6 spent for rentals, supplies and equipment used by both agencies
7 shall be equitably apportioned and charged against said funds.

1 SEC. 26. Each member of the Iowa Employment Security Com-
2 mission shall be paid for his services, in addition to his compensation
3 now provided in section one thousand five hundred fifty-one and six-
4 teen hundredths (1551.16), Code, 1939, the sum of five hundred
5 dollars (\$500.00) per year, payable monthly, to be paid from the
6 funds hereby appropriated for the administration of this Act.

Approved April 17, 1945.

CHAPTER 92

FIRE PROTECTION IN PARKS AND FORESTS

H. F. 183

AN ACT to amend section one thousand seven hundred three and fifty hundredths (1703.50), code, 1939, to authorize the state conservation commission to provide fire protection for state parks, forest and wildlife lands.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section one thousand seven hundred three and fifty
2 hundredths (1703.50), code, 1939, is hereby amended by adding a