

IOWA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM[495]

Adopted and Filed

Rulemaking related to contribution rates

The Iowa Public Employees’ Retirement System (IPERS) hereby amends Chapter 4, “Employers,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 97 and sections 97B.4 and 97B.15.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 97B.

Purpose and Summary

The purpose of this rulemaking is to update and implement contribution rate changes for all member classes, as required annually by the Iowa Code.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on April 1, 2026, as **ARC 0188D**. A public hearing was held on the following date(s):

- April 21, 2026

No one attended the public hearing. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Acting Chief Executive Officer, Elizabeth Hennessey, on May 6, 2026.

Fiscal Impact

IPERS’ enabling legislation requires that employer and employee contribution rates for each member class be updated every fiscal year.

Jobs Impact

After analysis and review of this rulemaking, no impact on jobs has been found.

Waivers

Any person who believes that the application of the discretionary provisions of this rulemaking would result in hardship or injustice to that person may petition IPERS for a waiver of the discretionary provisions, if any.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its [regular monthly meeting](#) or at a special meeting. The Committee’s meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking will become effective on July 1, 2026.

The following rulemaking action is adopted:

ITEM 1. Amend subrules 4.6(1) to 4.6(3) as follows:

4.6(1) Contribution rates for regular class members.

a. The following contribution rates were established by the Iowa legislature for all regular class members for the indicated periods:

	Effective July 1, 2007	Effective July 1, 2008	Effective July 1, 2009	Effective July 1, 2010	Effective July 1, 2011
Combined rate	9.95%	10.45%	10.95%	11.45%	13.45%
Employer	6.05%	6.35%	6.65%	6.95%	8.07%
Employee	3.90%	4.10%	4.30%	4.50%	5.38%

b. Effective July 1, 2012, and every year thereafter, the contribution rates for regular members shall be publicly declared by IPERS staff no later than the preceding December as determined by the annual valuation of the preceding fiscal year. The public declaration of contribution rates will be followed by rulemaking that will include a notice and comment period and that will become effective July 1 of the next fiscal year. Contribution rates for regular members are as follows.

	Effective July 1, 2021	Effective July 1, 2022	Effective July 1, 2023	Effective July 1, 2024	Effective July 1, 2025	Effective July 1, 2026
Combined rate	15.73%	15.73%	15.73%	15.73%	15.73%	<u>15.73%</u>
Employer	9.44%	9.44%	9.44%	9.44%	9.44%	<u>9.44%</u>
Employee	6.29%	6.29%	6.29%	6.29%	6.29%	<u>6.29%</u>

4.6(2) Contribution rates for sheriffs and deputy sheriffs are as follows.

	Effective July 1, 2021	Effective July 1, 2022	Effective July 1, 2023	Effective July 1, 2024	Effective July 1, 2025	Effective July 1, 2026
Combined rate	18.02%	17.52%	17.02%	17.02%	24.18%	<u>24.42%</u>
Employer	9.01%	8.76%	8.51%	8.51%	11.965%	<u>12.085%</u>
Employee	9.01%	8.76%	8.51%	8.51%	12.215%	<u>12.335%</u>

4.6(3) Contribution rates for protection occupations are as follows.

	Effective July 1, 2021	Effective July 1, 2022	Effective July 1, 2023	Effective July 1, 2024	Effective July 1, 2025	Effective July 1, 2026
Combined rate	15.52%	15.52%	15.52%	15.52%	15.52%	<u>15.52%</u>
Employer	9.31%	9.31%	9.31%	9.31%	9.185%	<u>9.185%</u>
Employee	6.21%	6.21%	6.21%	6.21%	6.335%	<u>6.335%</u>

[Filed 5/6/26, effective 7/1/26]

[Published 5/27/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 5/27/26.