

**IOWA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM[495]**

**Notice of Intended Action**

**Proposing rulemaking related to employers  
and providing an opportunity for public comment**

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

*Legal Authority for Rulemaking*

This rulemaking is proposed under the authority provided in Iowa Code chapter 97B.

*State or Federal Law Implemented*

This rulemaking implements, in whole or in part, Iowa Code chapter 97B and 2026 Iowa Acts, House File 1023.

*Purpose and Summary*

This proposed rulemaking is intended to implement the relevant provisions of recently enacted 2026 Iowa Acts, House File 1023, “an Act relating to benefits and contributions for members of the Iowa public employees’ retirement system who are employed in a protection occupation.” The Act enhances benefits for such members and outlines a new contribution rate split between employers and members, outlines an increase in the multiplier maximum to 80 percent with 30 years of service and makes class retirees meeting specific criteria eligible for a 1.5 percent annual compounding cost-of-living adjustment. Pursuant to the Iowa Code, contribution rates must be published and made effective by July 1 of each fiscal year, which requires emergency rulemaking in this instance.

*Fiscal Impact*

This rulemaking has no fiscal impact to the State of Iowa.

*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, pursuant to 495—Chapter 2504.

*Public Comment*

Any interested person may submit written or oral comments concerning this proposed rulemaking, which must be received by IPERS no later than 4:30 p.m. on July 29, 2026. Comments should be directed to:

Cheryl Vander Hart  
Iowa Public Employees’ Retirement System  
7401 Register Drive  
Des Moines, Iowa 50321  
Phone: 515.281.7623  
Email: [cheryl.vanderhart@ipers.org](mailto:cheryl.vanderhart@ipers.org)

### *Public Hearing*

A public hearing, also accessible online, at which persons may present their views orally or in writing will be held as follows:

July 29, 2026            IPERS  
10:30 to 11 a.m.        7401 Register Drive  
                                 Des Moines, Iowa  
                                 And via videoconference call:  
                                 [teams.microsoft.com/meet/245160178553740?p=P12CzweO88XukDsnui](https://teams.microsoft.com/meet/245160178553740?p=P12CzweO88XukDsnui)  
                                 Meeting ID: 245 160 178 553 740  
                                 Passcode: mX6dD2xc

Persons who wish to make oral comments at the public hearing may be asked to state their names for the record and to confine their remarks to the subject of this proposed rulemaking.

Any persons who intend to attend the public hearing and have special requirements, such as those related to hearing or mobility impairments, should contact IPERS and advise of specific needs.

#### *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).

#### *Emergency Rulemaking Adopted by Reference*

This proposed rulemaking is also published herein as an Adopted and Filed Emergency rulemaking (see **ARC 0441D**, IAB 7/8/26). The purpose of this Notice of Intended Action is to solicit public comment on that emergency rulemaking, whose subject matter is hereby adopted by reference.