

**97C.2 Definitions.**

For the purposes of [this chapter](#):

1. The term “*employee*” includes elective and appointive officials of the state or any political subdivision thereof, except elective officials in positions, the compensation for which is on a fee basis, elective officials of school districts, elective officials of townships, and elective officials of other political subdivisions who are in part-time positions. However, a member of a county board of supervisors or a county attorney shall not be deemed to be an elective official in a part-time position, but every member of a county board of supervisors and every county attorney shall be deemed to be an employee under [this chapter](#) and is eligible to receive the benefits provided by [this chapter](#) to which the member may be entitled as an employee.

2. The term “*employer*” means the state of Iowa and all of its political subdivisions which employ persons eligible to coverage under an agreement entered into by this state and the federal security administrator under the provisions of the Social Security Act, Tit. II, of the Congress of the United States as amended.

3. The term “*employment*” means any service performed by an employee in the employ of the state, or any political subdivision thereof, for such employer, except service which in the absence of an agreement entered into under [this chapter](#) would constitute “*employment*” as defined in the Social Security Act; or service which under the Social Security Act may not be included in an agreement between the state and the federal security administrator entered into under [this chapter](#).

4. The term “*federal Insurance Contributions Act*” means subchapter “A” of chapter nine of the federal Internal Revenue Code as such code has been and may from time to time be amended.

5. The term “*federal security administrator*” means the administrator of the federal security agency or the administrator’s successor in function, and includes any individual to whom the federal security administrator has delegated any of the administrator’s functions under the Social Security Act, Tit. II, with respect to coverage under such Act of employees of states and their political subdivisions.

6. The term “*political subdivision*” includes an instrumentality of the state of Iowa, of one or more of its political subdivisions, or of the state and one or more of its political subdivisions, but only if such instrumentality is a juristic entity which is legally separate and distinct from the state or subdivision and only if its employees are not by virtue of their relation to such juristic entity employees of the state or subdivisions.

7. The term “*Social Security Act*” means the Act of Congress approved August 14, 1935, Chapter 531, 49 Stat. 620, officially cited as the “Social Security Act,” Tit. II, including regulations and requirements issued pursuant thereto, as such Act has been and may from time to time be amended.

8. The term “*state agency*” means the Iowa public employees’ retirement system created in [section 97B.1](#).

9. The term “*wages*” means all remuneration for employment as defined herein, including the cash value of all remuneration paid in any medium other than cash, except that such term shall not include that part of such remuneration which, even if it were for “*employment*” within the meaning of the federal Insurance Contribution Act, would not constitute “*wages*” within the meaning of that Act.

[C46, 50, §97.45; C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §97C.2]

[86 Acts, ch 1245, §258; 87 Acts, ch 227, §22; 2003 Acts, ch 145, §181; 2005 Acts, ch 3, §23; 2010 Acts, ch 1061, §180; 2011 Acts, ch 25, §12; 2015 Acts, ch 29, §15](#)

Referred to in [§281.1](#), [§97C.3](#), [§97C.10](#), [§97C.21](#)