

**97D.1 Guiding goals for future changes in public retirement systems — social security — portability.**

1. The general assembly declares that legislative proposals for changes in specific public retirement systems should be considered within the context of all public retirement systems within the state, with emphasis on equity and equality among the systems. The following list of guiding goals shall apply to the consideration of proposed changes:

a. Select those benefit enhancement options which most successfully deliver the greatest good to the greatest number of employees.

b. Choose those options which best correct existing inequities between and among the various retirement groups in the state.

c. Determine those options which most ably serve the twin objectives of attracting and retaining quality employees.

d. Avoid enacting further incentives toward earlier retirement with full benefits.

e. Avoid further splintering of benefits by disproportionate enhancement of benefits for one group beyond those available to another.

f. Avoid enacting further benefit enhancements that fail to preserve or enhance intergenerational equity amongst all employees covered by the retirement system.

2. The public retirement systems committee established by [section 97D.4](#) shall periodically weigh the advantages and disadvantages of establishing participation in the federal social security system for the members of public retirement systems operating under [chapters 97A](#) and [411](#) and the impact of such a change on total contributions and benefits.

3. The public retirement systems committee established by [section 97D.4](#) shall consider proposals to achieve greater portability of pension benefits between the various public retirement systems in the state. Special attention should be given to the actuarial cost of transfers of value from one system to another.

[90 Acts, ch 1240, §43](#); [98 Acts, ch 1183, §108](#)