

**97B.49C Sheriffs and deputy sheriffs.**

1. *Definitions.* For purposes of [this section](#):

a. “*Applicable percentage*” means the greater of the following percentages:

(1) Sixty percent.

(2) For each active or inactive vested member retiring on or after July 1, 1996, and before July 1, 1998, sixty percent plus, if applicable, an additional one-fourth of one percentage point for each additional calendar quarter of eligible service beyond twenty-two years of service, not to exceed a total of five additional percentage points.

(3) For each active or inactive vested member retiring on or after July 1, 1998, and before July 1, 2024, sixty percent plus, if applicable, an additional three-eighths of one percentage point for each additional calendar quarter of eligible service beyond twenty-two years of service, not to exceed a total of twelve additional percentage points.

(4) For each active or inactive vested member retiring on or after July 1, 2024, sixty percent plus, if applicable, an additional five-eighths of one percentage point for each additional calendar quarter of eligible service beyond twenty-two years of service, not to exceed a total of twenty additional percentage points.

b. “*Deputy sheriff*” means a deputy sheriff appointed pursuant to [section 341.1](#) prior to July 1, 1981, or [section 331.903](#) on or after July 1, 1981.

c. “*Eligible service*” means membership and prior service as a sheriff or deputy sheriff under [this section](#). In addition, eligible service includes membership and prior service as a member in a protection occupation as defined in [section 97B.49B](#).

d. “*Fraction of years of service*” means a number, not to exceed one, equal to the sum of the years of eligible service under [this section](#) divided by twenty-two years.

e. “*Sheriff*” means a county sheriff as described in [section 331.651](#).

2. *Calculation of monthly allowance.*

a. Notwithstanding other provisions of [this chapter](#), a member who retires from employment as a sheriff, deputy sheriff, or airport fire fighter on or after July 1, 1994, and before July 1, 2004, and at the time of retirement is at least fifty-five years of age may elect to receive, in lieu of the receipt of any benefits as calculated pursuant to [section 97B.49A](#) or [97B.49D](#), a monthly retirement allowance equal to one-twelfth of an amount equal to the applicable percentage of the three-year average covered wage as a member who has been employed in eligible service multiplied by a fraction of years of service, with benefits payable during the member’s lifetime.

b. Notwithstanding other provisions of [this chapter](#), a member who retires from employment as a sheriff or deputy sheriff on or after July 1, 2004, and at the time of retirement is either at least fifty-five years of age or is at least the applicable early retirement age with at least twenty-two years of eligible service may elect to receive, in lieu of the receipt of any benefits as calculated pursuant to [section 97B.49A](#) or [97B.49D](#), a monthly retirement allowance equal to one-twelfth of an amount equal to the applicable percentage of the three-year average covered wage as a member who has been employed in eligible service multiplied by a fraction of years of service, with benefits payable during the member’s lifetime.

c. For purposes of [this subsection](#), “*applicable early retirement age*” means the following:

(1) For each active or inactive vested member retiring on or after July 1, 2004, and before July 1, 2005, fifty-four years of age.

(2) For each active or inactive vested member retiring on or after July 1, 2005, and before July 1, 2006, fifty-three years of age.

(3) For each active or inactive vested member retiring on or after July 1, 2006, and before July 1, 2007, fifty-two years of age.

(4) For each active or inactive vested member retiring on or after July 1, 2007, and before July 1, 2008, fifty-one years of age.

(5) For each active or inactive vested member retiring on or after July 1, 2008, fifty years of age.

3. *Annual adjustment of allowance.* A member who retires from employment as a sheriff

or deputy sheriff on or after July 1, 2024, and who receives a monthly retirement allowance under [this section](#) shall have the monthly allowance adjusted as follows:

a. On each July 1, the monthly retirement allowance authorized in [this section](#) and payable to a member retired prior to that date, and to a beneficiary or contingent annuitant entitled to a monthly retirement allowance prior to that date, shall be adjusted by adding to the monthly retirement allowance payable on that date an amount equal to the sum of one and one-half percent of the monthly retirement allowance payable on that date.

b. A retired member, beneficiary, or contingent annuitant shall not be eligible for an annual readjustment of allowance provided in [this subsection](#) unless the member has twenty-two years of eligible service and attained the age of fifty years prior to the member's termination of employment.

c. A retired member, beneficiary, or contingent annuitant that receives an annual adjustment of allowance provided in [this subsection](#) shall not be eligible for the retirement dividends under [section 97B.49F](#).

4. *Additional contributions.* Annually, during each fiscal year commencing with the fiscal year beginning July 1, 1988, each county shall pay to the system the amount necessary to pay the employer share of the cost of the benefits provided to sheriffs and deputy sheriffs.

5. *Eligible combined wage.* Notwithstanding any provision of [this chapter](#) to the contrary, the three-year average covered wage for a member retiring under [this section](#) whose years of eligible service equals or exceeds twenty-two years of eligible service for that member shall be determined by calculating the member's eligible combined wage for each quarter year of eligible service. For purposes of [this subsection](#), "*eligible combined wage*" means the wages earned by the member for each quarter year period from eligible service and from covered employment that is not eligible service if at least seventy-five percent of the wages earned was from eligible service.

98 Acts, ch 1183, §37; 2001 Acts, ch 68, §21, 24; 2002 Acts, ch 1135, §22; 2003 Acts, ch 145, §286; 2004 Acts, ch 1103, §34 – 38; 2005 Acts, ch 19, §29; 2006 Acts, ch 1091, §6; 2006 Acts, ch 1092, §5; 2008 Acts, ch 1171, §33, 48, 49; 2016 Acts, ch 1073, §22; 2024 Acts, ch 1127, §1 – 3

Referred to in §97A.6, 97B.1A, 97B.11, 97B.46, 97B.48, 97B.48A, 97B.49B, 97B.49D, 97B.50, 97B.50A, 97B.51, 97B.52, 97B.53, 97B.80, 256.212, 321.178, 411.6, 422.7(19)(c), 602.11115, 602.11116