IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM[495]

	5151EM[475]
	CHAPTER 1
	ORGANIZATION
1.1(97B)	Organization
1.2(97B)	Definitions
1.3(97B)	Administration
	CHAPTER 2
	INVESTMENT BOARD
2.1(97B)	Investment board
,	
	CHAPTER 3 BENEFITS ADVISORY COMMITTEE
3.1(97B)	Benefits advisory committee
3.2(97B) 3.3	Membership organizations Reserved
3.4(97B)	Voting representatives Reserved
3.5	
3.6(97B)	Duties
3.7(97B)	Committee meetings
3.8(97B)	Expenses
	CHAPTER 4
	EMPLOYERS
4.1(97B)	Covered employers
4.2(97B)	Records to be kept by the employer
4.3(97B)	Wage reporting and payment of contributions by employers
4.4(97B)	Accrual of interest and application of employer payments
4.5	Reserved
4.6(97B)	Contribution rates
4.7(97B)	Employee information to be provided by covered employers
4.8(97B)	Additional employer contributions from employer-mandated reduction in hours or
	by the exercise of bumping rights to avoid a layoff
	CHAPTER 5
	EMPLOYEES
5.1(97B)	Identification of employees covered by the IPERS retirement law
5.2(97B)	Coverage treatment for specific employee classifications
5.3(97B)	Participation in IPERS and another retirement system
0.0(5/2)	1 W. 1. 2 1 1 1 2 1 1 1 2 1 1 1 2 1 1 1 2 1 1 1 2 1 1 1 2 1 1 1 2 1 1 1 2 1 1 1 2 1 1 1 1 2 1
	CHAPTER 6
	COVERED WAGES
6.1(97B)	IRS requirements
6.2(97B)	Definition of wages
6.3(97B)	IPERS coverage for various forms of compensation
6.4(97B)	Month for which wages are to be reported
(E(0.7D))	C

Covered wage treatment for employer contributions to IRC Section 125 plans

6.5(97B)

	CHADTED 7
	CHAPTER 7 SERVICE CREDIT AND VESTING STATUS
7.1(97B)	Service credit
7.2(97B)	Prior service
7.3(97B)	Vesting status
7.3(71 B)	vesting status
	CHAPTER 8
	SERVICE PURCHASES
8.1(97B)	Service eligible for purchase
8.2(97B)	Revocation of service purchase application and refund of amounts paid
8.3(97B)	IRC Section 415(n) compliance
8.4(97B)	Required quarters of wages on file
8.5(97B)	Additional information, procedures and limitations
	CHAPTER 9
	REFUNDS
9.1(97B)	Refunds for members with only one type of service credit
9.2(97B)	Refunds for members eligible for a hybrid refund
9.3	Reserved
9.4(97B)	General administrative provisions
9.5(97B)	Reinstatement following an employment dispute
9.6(97B)	Refund followed by commencement of disability benefits under Iowa Code section
	97B.50(2)
	CHAPTER 10
	INTEREST ON ACCUMULATED CONTRIBUTIONS
10.1(97B)	Interest on accumulated contributions of active and inactive members
10.2(97B)	Erroneous contributions
10.3(97B)	Interest on undistributed accumulated contributions after member's death
10.4(97B)	Interest on all undistributed accumulated contributions—effective January 1, 1998
	CHAPTER 11
A DDI 10 /	ATION FOR, MODIFICATION OF, AND TERMINATION OF BENEFITS
11.1(97B)	Application for benefits
11.1(97B) 11.2(97B)	Retirement benefits and the age reduction factor
11.3(97B)	First month of entitlement (FME)
11.4(97B)	Termination of monthly retirement allowance
11.5(97B)	Bona fide retirement and bona fide refund
11.6(97B)	Payment processing and administration
11.7(97B)	Overpayment of IPERS benefits
	CHAPTER 12
	CALCULATION OF MONTHLY RETIREMENT BENEFITS
12.1(97B)	General
12.2(97B)	Initial benefit determination
12.3(97B)	Minimum benefits
12.4(97B)	Hybrid formula for members with more than one type of service credit
12.5(97B)	Money purchase benefits
12.6(97B)	Recalculation for a member aged 70
12.7(97B)	Level payment choice for special service members
12.8(97B)	Reemployment of retired members
12.9(97B)	Actuarial equivalent (AE) payments
12.10(97B)	Conforming rules for lump-sum payments

	CHAPTER 13
	DISABILITY FOR REGULAR AND SPECIAL SERVICE MEMBERS
13.1(97B)	Disability for persons retiring under Iowa Code section 97B.50(2)
13.2(97B)	Disability claim process for special service members
, ,	• •
	CHAPTER 14
1.4.1(07D)	DEATH BENEFITS AND BENEFICIARIES
14.1(97B)	Internal Revenue Code limitations
14.2(97B)	Survival into first month of entitlement
14.3(97B)	Designation of beneficiaries
14.4(97B)	Applications for death benefits
14.5(97B)	Commuted lump sums
14.6(97B)	Payment of the death benefit when no designation of beneficiary or an invalid
1.4.7(07D)	designation of beneficiary form is on file
14.7(97B)	Waiver of beneficiary rights
14.8(97B)	Beneficiaries under the age of 18
14.9(97B)	Simultaneous deaths
14.10(97B)	Felonious deaths
14.11(97B)	No interest on postretirement death benefits
14.12(97B)	Preretirement death benefits
14.13(97B)	Payment procedures for heirs that cannot be located
14.14(97B)	Procedures for deaths of certain voluntary emergency services personnel occurring in the line of duty
14.15(97B)	Rollovers by nonspouse beneficiaries
14.16(97B)	Required minimum distribution (RMD) basic calculation
14.17(97B)	Beneficiary revocation pursuant to Iowa Code section 598.20B, dissolution of marriage
14.18(97B)	Special rules for tax treatment of distributions to same gender spouse and same gender former spouse alternate payees
	CHARTER 15
	CHAPTER 15
15 1(07D)	DIVIDENDS Dividend necessaria for herefeitning of members retiring prior to July 1, 1000 who
15.1(97B)	Dividend payments for beneficiaries of members retiring prior to July 1, 1990, who
15 2(07D)	chose joint and survivor annuity options Favorable experience dividend (FED) under Iowa Code section 97B.49F(2)
15.2(97B)	Favorable experience dividend (FED) under Iowa Code section 97B.49F(2)
	CHAPTER 16
	DOMESTIC RELATIONS ORDERS AND OTHER ASSIGNMENTS
16.1(97B)	Garnishments and income withholding orders
16.2(97B)	Domestic relations orders
	CHARTER 17
	CHAPTER 17
17 1/17 4 22)	PUBLIC RECORDS AND FAIR INFORMATION PRACTICES
17.1(17A,22)	Definitions Statement of policy numbers and scare
17.2(17A,22)	Statement of policy, purpose and scope
17.3(17A,22)	Requests for access to records
17.4(17A,22)	Access to confidential records
17.5(17A,22)	Requests for treatment of a record as a confidential record and its withholding from examination
17.6(17A,22)	Procedure by which a person who is the subject of a record may have additions,
	dissents, or objections entered into certain records
17.7(17A,22)	Consent to disclosure by the subject of a confidential record
17.8(17A,22)	Notice to suppliers of information

17.9(17A,22) 17.10(17A,22) 17.11(17A,22) 17.12(17A,22) 17.13(17A,22) 17.14(17A,22) 17.15(17A,22) 17.16(17A,22) 17.17(17A,22)	Disclosures without the consent of the subject Routine use Consensual disclosure of confidential records Release to subject Availability of records Personally identifiable information Other groups of records routinely available for public inspection Comparison of data processing systems Applicability
	CHAPTER 18 Reserved
19.1(17A) 19.2(17A) 19.3(17A) 19.4(17A) 19.5(17A) 19.6(17A) 19.7(17A) 19.8(17A) 19.9(17A) 19.10(17A) 19.11(17A)	CHAPTER 19 DECLARATORY ORDERS Petition for declaratory order Notice of petition Intervention Briefs Inquiries Service and filing of petitions and other papers Informal meeting Action on petition Refusal to issue order Contents of declaratory order—effective date Copies of orders
19.12(17A)	Effect of a declaratory order
	CHAPTER 20 RECOGNITION OF AGENTS
20.1(97B) 20.2(97B)	Recognition of agents Agreements by agents
21.1(97B) 21.2(97B)	CHAPTER 21 MERGERS Procedures for merger of qualified pension plans with IPERS Mandatory merger criteria
	CHAPTER 22
22.1(97C) 22.2(97C) 22.3(97C) 22.4(97C) 22.5(97C)	FEDERAL SOCIAL SECURITY General Pre-January 1, 1987, duties Post-January 1, 1987, duties Reports Conflict of laws
	CHAPTERS 23 to 25 Reserved
26.1(17A,97B) 26.2(17A,97B) 26.3(17A,97B)	CHAPTER 26 APPEALS AND CONTESTED CASES—PROCEEDINGS Scope and applicability Definitions Appeals

26.4(17A,97B)	Contested case procedures
26.5(17A,97B)	Requests for contested case proceeding
26.6(17A,97B)	Notice of hearing
26.7(17A,97B)	Presiding officer
26.8(17A,97B)	Waiver of procedures
26.9(17A,97B)	Telephone proceedings
26.10(17A,97B)	Disqualification
26.11(17A,97B) 26.11(17A,97B)	Consolidation—severance
26.12(17A,97B) 26.12(17A,97B)	Pleadings
26.12(17A,97B) 26.13(17A,97B)	Service and filing of pleadings and other papers
26.14(17A,97B)	Discovery
26.15(17A,97B)	Subpoenas
26.16(17A,97B)	Motions
26.17(17A,97B)	Prehearing conference
26.18(17A,97B)	Continuances
26.19(17A,97B)	Withdrawals
26.20(17A,97B)	Intervention
26.21(17A,97B)	Hearing procedures
26.22(17A,97B)	Evidence
26.23(17A,97B)	Default
26.24(17A,97B)	Ex parte communication
26.25(17A,97B)	Recording costs
26.26(17A,97B)	Interlocutory appeals
26.27(17A,97B)	Hearing decision
26.28(17A,97B)	Appeal of the hearing decision
26.29(17A,97B)	Applications for rehearing
26.30(17A,97B)	Stays of agency actions
26.31(17A,97B)	No factual dispute contested cases
26.32(17A,97B)	Emergency adjudicative proceedings
	CHAPTERS 27 to 29
	Reserved
	CHAPTER 30
	PETITIONS FOR RULE MAKING
30.1(17A)	Petition for rule making
30.2(17A)	Briefs
30.3(17A)	Inquiries
30.4(17A)	Agency consideration
	CHAPTER 31
	AGENCY PROCEDURE FOR RULE MAKING
31.1(17A)	Applicability
31.2(17A)	Advice on possible rules before notice of proposed rule adoption
31.3(17A)	Public rule-making docket
31.4(17A)	Notice of proposed rule making
31.5(17A)	Public participation
31.6(17A)	Regulatory analysis
31.7(17A,25B)	Fiscal impact statement
31.8(17A)	Time and manner of rule adoption
31.9(17A)	Variance between adopted rule and published notice of proposed rule adoption
31.10(17A)	Exemptions from public rule-making procedures
31.11(17A)	Concise statement of reasons

31.12(17A) 31.13(17A) 31.14(17A) 31.15(17A) 31.16(17A) 31.17(17A)	Contents, style, and form of rules Agency rule-making record Filing of rules Effectiveness of rules prior to publication General statements of policy Review by agency of rules		
32.1(97B)	CHAPTER 32 QUALIFIED BENEFITS ARRANGEMENT Qualified benefits arrangement		
22.1/15.1.050.5	CHAPTER 33 UNIFORM RULES FOR WAIVERS		
	cord11) Applicability		
33.2(17A,97B,ExecOrd11) Criteria for waiver			
33.3(17A,97B,ExecOrd11) Process for filing a petition 33.4(17A,97B,ExecOrd11) Additional information			
33.5(17A,97B,ExecOrd11) Additional information 33.5(17A,97B,ExecOrd11) Notices			
. , ,	coordil) Intervenors		
33.7(17A,97B,ExecOrd11) Hearing, ruling and timing			
33.8(17A,97B,ExecOrd11) Defense			
	eCord11) Public availability		
	ecOrd11) Rules from which the agency shall not grant waivers		
	ecOrd11) Voiding or cancellation		
	secOrd11) Violations of conditions		
33.13(1/A,9/B,Ex	ecOrd11) Appeals		