IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM[495]

	CHAPTER 1	
	ORGANIZATION	
1.1(97B)	Organization	
1.2(97B)	Definitions	
1.3(97B)	Administration	
	CHAPTER 2	
	INVESTMENT BOARD	
2.1(97B)	Investment board	
2.2(97B)	Group trusts	
2.2()1B)	Group trusts	
CHAPTER 3		
	BENEFITS ADVISORY COMMITTEE	
3.1(97B)	Benefits advisory committee	
3.2(97B)	Membership organizations	
3.3	Reserved	
3.4(97B)	Voting representatives	
3.5	Reserved	
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	
	CHAPTER (
	CHAPTER 6	
(1(07D)	COVERED WAGES	
6.1(97B)	IRS requirements	
6.2(97B)	Definition of wages	
6.3(97B)	IPERS coverage for various forms of compensation Month for which wages are to be reported	
6.4(97B) 6.5(97B)	Covered wage treatment for employer contributions to IRC Section 125 plans	
U.J(7/D)	Covered wage treatment for employer contributions to IRC Section 123 plans	

CHAPTER 7		
7 1 (OFD)	SERVICE CREDIT AND VESTING STATUS	
7.1(97B)	Service credit	
7.2(97B)	Prior service	
7.3(97B)	Vesting status	
	CHAPTER 8	
9.1(07D)	SERVICE PURCHASES	
8.1(97B)	Service eligible for purchase	
8.2(97B) 8.3(97B)	Revocation of service purchase application and refund of amounts paid IRC Section 415(n) compliance	
8.4(97B)	Required quarters of wages on file	
8.5(97B)	Additional information, procedures and limitations	
8.6(97B)	Adjustments	
,		
	CHAPTER 9	
0.1(07D)	REFUNDS	
9.1(97B)	Refunds for members with only one type of service credit	
9.2(97B) 9.3	Refunds for members eligible for a hybrid refund Reserved	
9.3 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	
7.0(77В)	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	
APPLICA	ATION FOR, MODIFICATION OF, AND TERMINATION OF BENEFITS	
11.1(97B)	Application for benefits	
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	
12 1/07P\	CALCULATION OF MONTHLY RETIREMENT BENEFITS	
12.1(97B)	General	
12.2(97B)	Initial benefit determination	
12.3(97B)	Minimum benefits Hybrid formula for members with more than one type of service gradit	
12.4(97B)	Hybrid formula for members with more than one type of service credit	
12.5(97B) 12.6(97B)	Money purchase benefits Recalculation for a member aged 70	
12.7(97B)	Level payment choice for special service members	
12.7(97B) 12.8(97B)	Reemployment of retired members	
12.0(7/12)	recompley ment of retired members	

12.9(97B)	Actuarial equivalent (AE) payments
12.10(97B)	Conforming rules for lump-sum payments
	CVI A DETERMINA
	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
	DEATH BENEFITS AND BENEFICIARIES
14 1(07D)	Internal Revenue Code limitations
14.1(97B)	Survival into first month of entitlement
14.2(97B)	
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
1.4.15(07D)	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
	CHAPTER 15
	DIVIDENDS
15.1(97B)	Dividend payments for beneficiaries of members retiring prior to July 1, 1990, who
, ,	chose joint and survivor annuity options
15.2(97B)	Favorable experience dividend (FED) under Iowa Code section 97B.49F(2)
,	
	CHAPTER 16
464(0=0)	DOMESTIC RELATIONS ORDERS AND OTHER ASSIGNMENTS
16.1(97B)	Garnishments and income withholding orders
16.2(97B)	Domestic relations orders
	CHAPTER 17
	PUBLIC RECORDS AND FAIR INFORMATION PRACTICES
17.1(17A,22)	Definitions
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
17.5(171,22)	from examination
17.6(17A,22)	Procedure by which a person who is the subject of a record may have additions,
17.0(1711,22)	dissents, or objections entered into certain records
17.7(17A,22)	Consent to disclosure by the subject of a confidential record
11.1(1111,22)	consent to discressive of the subject of a confidencial record

17.8(17A,22) 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)	Notice to suppliers of information 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
	CHAPTER 19
	DECLARATORY ORDERS
19.1(17A)	Petition for declaratory order
19.2(17A)	Notice of petition
19.3(17A)	Intervention
19.4(17A)	Briefs
19.5(17A)	Inquiries
19.6(17A)	Service and filing of petitions and other papers
19.7(17A)	Informal meeting
19.8(17A)	Action on petition
19.9(17A)	Refusal to issue order
19.10(17A)	Contents of declaratory order—effective date
19.11(17A)	Copies of orders
19.12(17A)	Effect of a declaratory order
15.12(1711)	Enough of a declaration of the second of the
	CHAPTER 20
	RECOGNITION OF AGENTS
20.1(97B)	Recognition of agents
20.2(97B)	Agreements by agents
	CHAPTER 21
	MERGERS
21.1(97B)	Procedures for merger of qualified pension plans with IPERS
21.2(97B)	Mandatory merger criteria
	CHAPTER 22
22.1(07C)	FEDERAL SOCIAL SECURITY General
22.1(97C)	
22.2(97C)	Pre-January 1, 1987, duties
22.3(97C)	Post-January 1, 1987, duties
22.4(97C)	Reports
22.5(97C)	Conflict of laws
	CHAPTERS 23 to 25
	Reserved
	CILL PERD AC
06.1/17.1.077	CHAPTER 26 APPEALS AND CONTESTED CASES—PROCEEDINGS
26.1(17A,97B)	Scope and applicability
26.2(17A,97B)	Definitions

26.3(17A,97B)	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)	Consolidation—severance
26.12(17A,97B)	Pleadings
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 Default
26.23(17A,97B)	
26.24(17A,97B) 26.25(17A,97B)	Ex parte communication Recording costs
26.26(17A,97B) 26.26(17A,97B)	Interlocutory appeals
26.27(17A,97B) 26.27(17A,97B)	Hearing decision
26.28(17A,97B)	Appeal of the hearing decision
26.29(17A,97B) 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
20.02(1711,972)	
	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
` /	1 01

31.11(17A) 31.12(17A) 31.13(17A) 31.14(17A) 31.15(17A) 31.16(17A)	Concise statement of reasons Contents, style, and form of rules Agency rule-making record Filing of rules Effectiveness of rules prior to publication General statements of policy	
31.17(17A)	Review by agency of rules	
32.1(97B)	CHAPTER 32 QUALIFIED BENEFITS ARRANGEMENT Qualified benefits arrangement	
	CHAPTER 33 UNIFORM RULES FOR WAIVERS	
33.1(17A,97B,ExecOrd11) 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) Notices		
33.6(17A,97B,ExecOrd11) Intervenors		
33.7(17A,97B,ExecOrd11) Hearing, ruling and timing		
33.8(17A,97B,ExecOrd11) Defense 33.9(17A,97B,ExecOrd11) Public availability		
33.10(17A,97B,ExecOrd11) Fublic availability 33.10(17A,97B,ExecOrd11) Rules from which the agency shall not grant waivers		
33.11(17A,97B,ExecOrd11) Voiding or cancellation		
33.12(17A,97B,ExecOrd11) Violations of conditions		
	ecOrd11) Appeals	