

# 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

## 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 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
- 6.5(97B) Covered wage treatment for employer contributions to IRC Section 125 plans

CHAPTER 7  
SERVICE CREDIT AND VESTING STATUS

- 7.1(97B) Service credit
- 7.2(97B) Prior service
- 7.3(97B) 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  
APPLICATION 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  
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

## 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 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

## 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

## 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 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) Disclosures without the consent of the subject
- 17.10(17A,22) Routine use

17.11(17A,22)	Consensual disclosure of confidential records
17.12(17A,22)	Release to subject
17.13(17A,22)	Availability of records
17.14(17A,22)	Personally identifiable information
17.15(17A,22)	Other groups of records routinely available for public inspection
17.16(17A,22)	Comparison of data processing systems
17.17(17A,22)	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

#### 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

##### FEDERAL SOCIAL SECURITY

22.1(97C)	General
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

#### 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
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)	Contents, style, and form of rules
31.13(17A)	Agency rule-making record

- 31.14(17A) Filing of rules
- 31.15(17A) Effectiveness of rules prior to publication
- 31.16(17A) General statements of policy
- 31.17(17A) Review by agency of rules

#### CHAPTER 32

##### QUALIFIED BENEFITS ARRANGEMENT

- 32.1(97B) 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) 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
- 33.13(17A,97B,ExecOrd11) Appeals