

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 and representatives
- 3.3(97B) Voting representatives
- 3.4(97B) Duties
- 3.5(97B) Meetings

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

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
- 6.6(97B) Corrections of overpayments and underpayments of contributions and benefits caused by misreporting of covered wages

CHAPTER 7 SERVICE CREDIT AND VESTING STATUS

- 7.1(97B) Service credit
- 7.2(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 Reserved
- 8.5(97B) Additional information, procedures and limitations
- 8.6(97B) Adjustments

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) Termination of employment—refund option
- 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

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) Hybrid formula for members with more than one type of service credit
- 12.4(97B) Money purchase benefits
- 12.5(97B) Recalculation for a member aged 70
- 12.6(97B) Level payment choice for special service members
- 12.7(97B) Reemployment of retired members
- 12.8(97B) Actuarial equivalent (AE) payments
- 12.9(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) Procedures for deaths of certain voluntary emergency services personnel occurring in the line of duty
- 14.14(97B) Rollovers by nonspouse beneficiaries
- 14.15(97B) Required minimum distribution (RMD) basic calculation
- 14.16(97B) Beneficiary revocation pursuant to Iowa Code section 598.20B, dissolution of marriage
- 14.17(97B) Procedures for final distribution to heirs who have filed claims

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 to 17.13 Reserved
- 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

CHAPTERS 18 and 19

Reserved

CHAPTER 20

RECOGNITION OF AGENTS

- 20.1(97B) Recognition of 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 31

Reserved

CHAPTER 32

QUALIFIED BENEFITS ARRANGEMENT

- 32.1(97B) Qualified benefits arrangement

CHAPTERS 33 to 2502

Reserved

CHAPTER 2503

DECLARATORY ORDERS

2503.8(17A) Refusal to issue order

CHAPTER 2504
RULE WAIVERS

2504.6(17A) Rules from which the agency shall not grant waivers

CHAPTER 2505
Reserved

CHAPTER 2506
CONTESTED CASES

2506.1(17A) Scope and applicability

2506.2(17A) Definitions

2506.6(17A) Presiding officer

2506.14(17A) Subpoenas

2506.26(17A) Final decisions

2506.27(17A) Appeals and review