

CHAPTER 4  
EMPLOYEE BENEFITS

[Prior to 11/30/88, see City Finance Committee[230] Ch 4]

Chapter rescission date pursuant to Iowa Code section 17A.7: 1/1/28

**545—4.1(384) Definition.** Employee benefits are defined as and limited to the following:

1. Employer's share of FICA (Federal Insurance Contribution Act).
2. Employer's share of IPERS (Iowa Public Employees' Retirement System).
3. Employer's share of police and fire retirement systems.
4. Employer's share of medical payments under Iowa Code chapters 410 and 411.
5. Retiree hospital/medical/prescription benefits pursuant to Iowa Code section 364.25.
6. Workers' compensation costs or insurance premiums.
7. Unemployment benefits.
8. Employer's share of employee benefit plan costs for employees and their dependents which would include only:

Hospital/medical/prescription benefits;  
Dental benefits;  
Disability insurance benefits;  
Life insurance benefits;  
Long-term insurance benefits;  
Vision benefits.

9. Deferred compensation programs for city managers, fire chiefs, and police chiefs who do not participate in either IPERS or the Municipal Fire and Police Retirement System of Iowa (MFPRSI).

10. Employee wellness programs that are a part of, or are included with, a hospital/medical/prescription benefit program or a health and fitness program for employees that is adopted by city council motion, resolution, ordinance or included in a document approved by the city council.

11. Employee assistance program providing free counseling for employees and their dependents.

12. Occupational Safety and Health Administration (OSHA) required tests (e.g., pulmonary and heart tests).

13. Regularly scheduled, city-required, postemployment physicals for employees, police reserves and volunteer firefighters.

**545—4.2(384) Mandatory procedures.** These employee benefits must be budgeted in the city general fund up to the tax rate limit of that fund with the excess being budgeted in the trust and agency fund for those employees being paid from the city general fund:

1. Employer's share of FICA under Iowa Code section 97C.10.
2. Employer's share of IPERS under Iowa Code section 97B.9.

**545—4.3(384) Optional procedures.** These employee benefits may be budgeted in either the city general or city trust and agency fund for those employees being paid from the city general fund.

1. Employer's share of police and fire pension and retirement systems under Iowa Code chapters 410 and 411.

2. Employer's share of medical payments under Iowa Code sections 410.18 and 411.15.

3. Retiree hospital/medical/prescription benefits pursuant to Iowa Code section 364.25.

4. Workers' compensation costs or insurance premiums.

5. Unemployment benefits.

6. Employer's share of employee benefit plan costs for employees and their dependents which would include only:

Hospital/medical/prescription benefits;  
Dental benefits;  
Disability insurance benefits;

Life insurance benefits;  
Long-term care insurance benefits;  
Vision benefits.

7. Deferred compensation programs for city managers, fire chiefs, and police chiefs who do not participate in either IPERS or the Municipal Fire and Police Retirement System of Iowa (MFPRSI).

8. Employee wellness programs that are a part of, or are included with, a hospital/medical/prescription benefit program or a health and fitness program for employees that is adopted by city council motion, resolution, ordinance or included in a document approved by the city council.

9. Employee assistance program providing free counseling for employees and their dependents.

10. Occupational Safety and Health Administration (OSHA) required tests (e.g., pulmonary and heart tests).

11. Regularly scheduled, city-required postemployment physicals for employees, police reserves and volunteer firefighters.

**545—4.4(384) Budgeting—other than general fund and road use tax fund.** The revenues and appropriations for employee benefits for those employees being paid from any fund other than the city general fund and the road use tax fund shall be budgeted in and paid from the fund from which the employee is being paid.

This rule is intended to implement Iowa Code section 384.15.

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<sup>1</sup> Effective date of 11/8/78 delayed 70 days by the Administrative Rules Review Committee.  
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