

495—22.3(97C) Post-January 1, 1987, duties.

22.3(1) The agency's responsibilities under the Section 218 Agreement are to administer and maintain the Section 218 Agreement by:

a. Maintaining physical custody of the master Section 218 Agreement, modifications, dissolutions, consolidations and intrastate and interstate coverage agreements.

b. Preparing Section 218 Agreement modifications to include additional covered employers, following the employer's submission of an IPERS Status Report form indicating the employer should be covered under the Iowa Public Employees' Retirement System.

c. Preparing Section 218 Agreement modifications to include additional coverage groups of employees when appropriate.

d. Preparing Section 218 Agreement modifications to remove covered employers, coverage groups, and to correct errors in prior modifications.

e. Providing advice on Section 218 Agreement optional exclusions applicable to Iowa employers and employees and advice on Iowa Code chapter 97C.

f. Providing the Social Security Administration with notice and supporting evidence of the legal dissolution or consolidation of covered entities.

g. Assisting with referenda for Social Security and Medicare coverage as set forth in Iowa Code chapter 97C.

h. Assisting in the resolution of coverage and taxation questions associated with the Section 218 Agreement and modifications.

i. Negotiating with the Social Security Administration to resolve contribution payment and wage reporting issues concerning wages paid before January 1, 1987.

j. Advising covered employers on Social Security and Medicare tax and withholding issues.

k. Serving as a bridge between covered employers and the Social Security Administration and the IRS by obtaining clarifications of laws, regulations and other appropriate information from other State Social Security administrators, the Social Security Administration, and the Internal Revenue Service.

22.3(2) IPERS shall have no responsibility for Social Security and Medicare matters involving non-Section 218 Agreement employers and employees.