495—4.2(97B) Records to be kept by the employer.

4.2(1) *General.* Each employer shall maintain records to show the information hereinafter indicated. Records shall be kept in the form and manner prescribed by IPERS. Records shall be open to inspection and may be copied by IPERS and its authorized representatives at any reasonable time.

4.2(2) *Required information.* Records shall show with respect to each employee:

a. Employee's name, address, gender, and social security account number, and other demographic information that may be required;

b. Each date the employee was paid wages or other wage equivalent (e.g., room, board);

c. Total amount of wages paid on each date including noncash wage equivalents;

d. Total amount of wages including wage equivalents on which IPERS contributions are payable;

e. Amount withheld from wages or wage equivalents for the employee's share of IPERS contributions; and

f. Effective January 1, 1995, records will show, with respect to each employee, member contributions picked up by the employer.

4.2(3) *Reports.*

a. Each employer shall make reports as IPERS may require and shall comply with the instructions provided by IPERS for the reports.

b. Effective July 1, 2021, employers shall report the termination date and date of final paycheck for all terminating employees to IPERS with the final wage report for such employee. This report shall contain the employee's last-known mailing address and such other information as IPERS might require.

c. The Iowa department of administrative services and the Iowa department of corrections shall notify IPERS prior to adding additional job classifications to the protection occupation class. The notification shall include the effective date, names and social security numbers of the employees involved.

4.2(4) *Fees.* IPERS may assess to the employer a fee for administrative costs as described in subrule 4.3(6).

[**ARC 8601B**, IAB 3/10/10, effective 4/14/10; **ARC 2981C**, IAB 3/15/17, effective 4/19/17; **ARC 5489C**, IAB 3/10/21, effective 4/14/21]