

**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)** Records shall show with respect to each employee:

- a.* Employee's name, address and social security account number;
- 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, 1991, employers must report all terminating employees to IPERS within seven working days following the employee's termination date. This report shall contain the employee's last-known mailing address and such other information as IPERS might require.

*c.* Effective December 31, 2004, and annually thereafter, employers whose job classes include correctional officers, correctional supervisors, and others whose primary purpose is, through ongoing direct inmate contact, to enforce and maintain discipline, safety and security within a correctional facility shall submit to IPERS each calendar year a list of jobs that qualify for protection occupation class coverage. This report shall also contain any changes in the designation of jobs as qualifying or not qualifying for protection occupation class coverage and effective dates of changes. IPERS' sole responsibility with respect to protection occupation status determinations is to ascertain whether IPERS' records correctly reflect service credit and contributions that are in accordance with the employer's designation of a position as being within a protection occupation class.

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