

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

1. Employer's share of Federal Insurance Contribution Act (FICA).
2. Employer's share of Iowa Public Employees' Retirement System (IPERS).
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.

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