

11—9.12(17A,8A) Rules from which the department shall not grant waivers. The department shall not grant waivers from the following rules:

1. Rules regarding the taxability of pension, tax-sheltered annuity, deferred compensation, or health and dependent care benefits under the Internal Revenue Code or the Iowa Code and rules adopted thereunder.

2. Rules governing separations, disciplinary actions and reductions in force under 11—Chapter 60 and grievances and appeals under 11—Chapter 61 (except as permitted by statute and applicable department rules).