

495—2504.6(17A) Rules from which the agency shall not grant waivers. The agency shall not grant waivers from the following rules, except as otherwise indicated in the following list.

1. Rules that implement state or federal law, if the waiver could affect the taxability of pension benefits under the Internal Revenue Code and regulations thereunder or the Iowa Code and rules adopted thereunder.

2. Rules that set forth the formulas used to calculate IPERS' monthly retirement benefits, actuarial equivalents, dividends, amounts to be credited to supplemental accounts of active members, refunds, death benefits, and service purchase costs.

3. Rules that implement contribution rates and actuarial assumptions set by IPERS.

[ARC 0442D, IAB 7/8/26, effective 6/30/26]