



## Fiscal Services Division

### ADMINISTRATIVE RULES — FISCAL IMPACT SUMMARIES

August 11, 2025

Iowa Code section 17A.4(4) requires the Legislative Services Agency (LSA) to analyze the fiscal impact of all administrative rules with an impact of \$100,000 or more and provide a summary of the impact to the Administrative Rules Review Committee (ARRC). Fiscal Impact Statements filed by State agencies can be found on our website at [www.legis.iowa.gov/publications/fiscal/adminRulesFiscalImpact](http://www.legis.iowa.gov/publications/fiscal/adminRulesFiscalImpact).

With each rule summary, the rulemaking type is indicated in parentheses following the ARC number. The acronyms have the following meanings: Notice of Intended Action (**NOIA**), Amended Notice of Intended Action (**ANOIA**), Notice of Termination (**NOT**), Adopted and Filed Emergency (**AFE**), Filed Emergency After Notice (**FEAN**), and Adopted and Filed (**AF**).

Table of Contents	
Agency	Page
Iowa Public Employees' Retirement System	1

#### Iowa Public Employees' Retirement System

#### **ARC 9414C (NOIA) & ARC 9417C (AFE)**

**Rule Summary** Updates retirement contributions of and benefits associated with cancer diagnoses of members of certain public retirement systems.

**State or Federal Law Implemented:** Iowa Code sections 97B.11 and 97B.15 and 2025 Iowa Acts, House File 969 (411 Retirement System, Cancer Presumptions Act).

**Fiscal Impact** **Agency Response:** No fiscal impact.

**LSA Response:** The LSA concurs in part. The rulemaking has no fiscal impact aside from the legislation it is intended to implement.

For the Sheriffs and Deputy Sheriffs membership group in FY 2026, HF 969 decreases the applicable employer percentage from 12.090% to 11.965% and increases the applicable employee percentage from 12.090% to 12.215%. For the Protection Occupation membership group in FY 2026, HF 969 decreases the applicable employer percentage from 9.310% to 9.185% and increases the applicable employee percentage from 6.210% to 6.335%.

For the Sheriffs and Deputy Sheriffs membership group, the **Fiscal Note** for HF 969 estimates a decrease in contributions of \$207,000 for the employer group and an increase in contributions of \$207,000 for the employee group. For the Protection Occupation membership group, the **Fiscal Note** estimates a decrease in contributions of \$642,000 for the employer group and an increase in contributions of \$642,000 for the employee group.

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