



LEGISLATIVE
SERVICES AGENCY

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Fiscal Services Division

ADMINISTRATIVE RULES — FISCAL IMPACT SUMMARIES

August 10, 2026

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.

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**).

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Iowa Public Employees' Retirement System

ARC 0440D (NOIA) & ARC 0441D (AFE)

Rule Summary Makes changes to contribution rates for Iowa Public Employees' Retirement System (IPERS) Protection Occupation class members. Pursuant to Iowa Code, contribution rates must be published and made effective by July 1 of each fiscal year, which requires emergency rulemaking in this instance.

State or Federal Law Implemented: Iowa Code sections 97B.11 and 97B.49B and 2026 Iowa Acts, House File 1023 (IPERS Protection Occupations, Credit and Annual Adjustments Act).

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

LSA Response: The LSA concurs in part. The rulemaking has no fiscal impact beyond that of the legislation it is intended to implement.

For the IPERS Protection Occupation membership group, HF 1023 decreases the applicable employer percentage from 9.185% in FY 2026 to 7.635% in FY 2027 and increases the applicable employee percentage from 6.335% in FY 2026 to 7.885% in FY 2027. The **Fiscal Note** for HF 1023 estimates a decrease in contributions of \$8.5 million for the employer group and an increase in contributions of \$8.5 million for the employee group.

LSA Staff Contact: Xavier Leonard (515.725.0509) xavier.leonard@legis.iowa.gov