

S- 5/2/95 State Govt (p. 1362)
S. 5/3/95 (Amend/Do Pass w/368)

FILED MAY 1 - 1995

SENATE FILE 487

BY HORN and RIFE

Passed Senate, Date ^(p. 1602) 5/3/95 Passed House, Date _____
Vote: Ayes 50 Nays 0 Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing for the garnishment, attachment, or execution of
2 certain benefits to police officers, fire fighters, and peace
3 officers for the purposes of enforcement of child, spousal, or
4 medical support obligations.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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S.F. 487

1 Section 1. Section 97A.12, Code 1995, is amended to read
2 as follows:

3 97A.12 EXEMPTION FROM EXECUTION AND OTHER PROCESS OR
4 ASSIGNMENT.

5 The right of any person to a pension, annuity, or
6 retirement allowance, to the return of contributions, the
7 pension, annuity, or retirement allowance itself, any optional
8 benefit or death benefit, any other right accrued or accruing
9 to any person under this chapter, and the moneys in the
10 various funds created under this chapter, are not subject to
11 execution, garnishment, attachment, or any other process
12 whatsoever, and are unassignable except for the purposes of
13 enforcing child, spousal, or medical support obligations and
14 except as in-this-chapter otherwise specifically provided in
15 this chapter. For the purposes of enforcing child, spousal,
16 or medical support obligations, the garnishment or attachment
17 of or the execution against compensation due a person under
18 this chapter shall not exceed the amount specified in 15
19 U.S.C. § 1673(b).

20 Sec. 2. Section 411.13, Code 1995, is amended to read as
21 follows:

22 411.13 EXEMPTION FROM EXECUTION AND OTHER PROCESS, OR
23 ASSIGNMENT.

24 The right of any person to a pension, annuity, or
25 retirement allowance, to the return of contributions, the
26 pension, annuity, or retirement allowance itself, any optional
27 benefit or death benefit, any other right accrued or accruing
28 to any person under this chapter, and the moneys in the fire
29 and police retirement fund created under this chapter, are not
30 subject to execution, garnishment, attachment, or any other
31 process whatsoever, and are unassignable except for the
32 purposes of enforcing child, spousal, or medical support
33 obligations and except as in-this-chapter otherwise
34 specifically provided in this chapter. For the purposes of
35 enforcing child, spousal, or medical support obligations, the

1 garnishment or attachment of or the execution against
2 compensation due a person under this chapter shall not exceed
3 the amount specified in 15 U.S.C. § 1673(b).

4 EXPLANATION

5 This bill provides that the rights of persons to whom the
6 public safety peace officers' retirement, accident, and
7 disability system under chapter 97A or to whom the retirement
8 system for police officers and fire fighters under chapter 411
9 is applicable are subject to execution, garnishment,
10 attachment and any other process for the purposes of enforcing
11 child, spousal, or medical support obligations. The
12 attachment or garnishment of or execution against compensation
13 provided under the applicable chapter is limited to the amount
14 specified in federal law.

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1 Section 1. Section 97A.12, Code 1995, is amended to read
2 as follows:

3 97A.12 EXEMPTION FROM EXECUTION AND OTHER PROCESS OR
4 ASSIGNMENT.

5 The right of any person to a pension, annuity, or
6 retirement allowance, to the return of contributions, the
7 pension, annuity, or retirement allowance itself, any optional
8 benefit or death benefit, any other right accrued or accruing
9 to any person under this chapter, and the moneys in the
10 various funds created under this chapter, are not subject to
11 execution, garnishment, attachment, or any other process
12 whatsoever, and are unassignable except for the purposes of
13 enforcing child support obligations, including spousal or
14 medical support obligations to the extent provided in the
15 child support order, and except as in-this-chapter otherwise
16 specifically provided in this chapter. For the purposes of
17 enforcing child support obligations, including spousal or
18 medical support obligations to the extent provided in the
19 child support order, the garnishment or attachment of or the
20 execution against compensation due a person under this chapter
21 shall not exceed the amount specified in 15 U.S.C. § 1673(b).

22 Sec. 2. Section 97B.73, unnumbered paragraph 1, Code 1995,
23 is amended to read as follows:

24 A vested or retired member who was in public employment
25 comparable to employment covered under this chapter in another
26 state or in the federal government, or who was a member of
27 another public retirement system in this state, including but
28 not limited to the teachers insurance annuity association-
29 college retirement equities fund, but who was not retired
30 under that system, upon submitting verification of membership
31 and service in the other public system to the department,
32 including proof that the member has no further claim upon a
33 retirement benefit from that other public system, may make
34 employer and employee contributions to the system either for
35 the entire period of service in the other public system, or

1 for partial service in the other public system in increments
2 of one or more years, as long as the increments represent full
3 years and not a portion of a year. The member may also make
4 one lump sum contribution to the system which represents the
5 entire period of service in the other public system, even if
6 the period of time exceeds one year or includes a portion of a
7 year. If the member wishes to transfer only a portion of the
8 service value of another public system to this system and the
9 other public system allows a partial withdrawal of a member's
10 system credits, the member shall receive credit for membership
11 service in this system equivalent to the number of years of
12 service transferred from the other public system. The
13 contribution payable shall be based upon the member's covered
14 wages for the most recent full calendar year at the applicable
15 rates in effect for that calendar year under sections 97B.11
16 and 97B.49 and multiplied by the member's years of service in
17 other public employment. If the member's most recent covered
18 wages were earned prior to the most recent calendar year, the
19 member's covered wages shall be adjusted by the department by
20 an inflation factor to reflect changes in the economy since
21 the covered wages were earned.

22 Sec. 3. Section 97B.80, unnumbered paragraph 1, Code 1995,
23 is amended to read as follows:

24 Effective July 17, 1992, a A vested or retired member, who
25 at any time served on active duty in the armed forces of the
26 United States, upon submitting verification of the dates of
27 the active duty service, may make employer and employee
28 contributions to the system based upon the member's covered
29 wages for the most recent full calendar year in which the
30 member had reportable wages at the applicable rates in effect
31 for that year under sections 97B.11 and 97B.49, for the period
32 of time of the active duty service, in increments of no
33 greater than one year and not less than one calendar quarter,
34 and receive credit for membership service and prior service
35 for the period of time for which the contributions are made.

1 ~~However, the member may not make contributions in an increment~~
2 ~~of less than one year more than once.~~ The member may also
3 make one lump sum contribution to the system which represents
4 the period of time of the active duty service, ~~even if the~~
5 ~~period of time exceeds one year~~ or a portion of the service.
6 If the member's most recent covered wages were earned prior to
7 the most recent calendar year, the member's covered wages
8 shall be adjusted by the department by an inflation factor to
9 reflect changes in the economy. The department shall adjust
10 benefits for a six-month period prior to the date the member
11 pays contributions under this section if the member is
12 receiving a retirement allowance at the time the contribution
13 payment is made. Verification of active duty service and
14 payment of contributions shall be made to the department.
15 However, a member is not eligible to make contributions under
16 this section if the member is receiving, is eligible to
17 receive, or may in the future be eligible to receive
18 retirement pay from the United States government for active
19 duty in the armed forces, except for retirement pay granted by
20 the United States government under retired pay for nonregular
21 service (10 U.S.C. § 1331, et seq.). A member receiving
22 retired pay for nonregular service who makes contributions
23 under this section shall provide information required by the
24 department documenting time periods covered under retired pay
25 for nonregular service.

26 Sec. 4. Section 411.13, Code 1995, is amended to read as
27 follows:

28 411.13 EXEMPTION FROM EXECUTION AND OTHER PROCESS, OR
29 ASSIGNMENT.

30 The right of any person to a pension, annuity, or
31 retirement allowance, to the return of contributions, the
32 pension, annuity, or retirement allowance itself, any optional
33 benefit or death benefit, any other right accrued or accruing
34 to any person under this chapter, and the moneys in the fire
35 and police retirement fund created under this chapter, are not

1 subject to execution, garnishment, attachment, or any other
2 process whatsoever, and are unassignable except for the
3 purposes of enforcing child support obligations, including
4 spousal or medical support obligations to the extent provided
5 in the child support order, and except as in-this-chapter
6 otherwise specifically provided in this chapter. For the
7 purposes of enforcing child support obligations, including
8 spousal or medical support obligations to the extent provided
9 in the child support order, the garnishment or attachment of
10 or the execution against compensation due a person under this
11 chapter shall not exceed the amount specified in 15 U.S.C. §
12 1673(b).

13 Sec. 5. Section 411.36, subsection 1, unnumbered paragraph
14 1, Code 1995, as amended by 1995 Iowa Acts, Senate File 45,
15 section 5, is amended to read as follows:

16 A board of trustees for the statewide fire and police
17 retirement system is created. The board shall consist of
18 thirteen fourteen members, including nine voting members and
19 four five nonvoting members. Section 69.16A applies to the
20 appointment of the voting members of the board. The voting
21 members of the board shall be as follows:

22 Sec. 6. Section 411.36, subsection 1, unnumbered paragraph
23 2, Code 1995, as amended by 1995 Iowa Acts, Senate File 45,
24 section 5, is amended to read as follows:

25 The treasurer of state, or the treasurer's designee, shall
26 serve as an ex officio, nonvoting member. The other nonvoting
27 members of the board shall be two state representatives, one
28 appointed by the speaker of the house of representatives and
29 one by the minority leader of the house, and two state
30 senators, one appointed by the majority leader of the senate
31 and one by the minority leader of the senate.

32 Sec. 7. Section 411.36, subsection 2, Code 1995, is
33 amended to read as follows:

34 2. ~~Except as otherwise provided for the initial~~
35 appointments, the The voting members shall be appointed for

1 four-year terms, and the nonvoting members who are members of
2 the senate and the house of representatives shall be appointed
3 for two-year terms. Terms begin on May 1 in the year of
4 appointment and expire on April 30 in the year of expiration.

5 Sec. 8. Section 411.36, subsection 5, paragraph a, Code
6 1995, is amended to read as follows:

7 a. Members of the board, except the treasurer of state or
8 the treasurer's designee, shall be paid their actual and
9 necessary expenses incurred in the performance of their duties
10 and shall receive a per diem as specified in section 7E.6 for
11 each day of service. Per diem and expenses shall be paid to
12 voting members from the fire and police retirement fund
13 created in section 411.8.

14 Sec. 9. 1994 Iowa Acts, chapter 1183, section 51, is
15 amended to read as follows:

16 SEC. 51. Section 97B.66, unnumbered paragraphs 1 and 2,
17 Code Supplement 1993, are amended to read as follows:

18 A vested or retired member who was a member of the teachers
19 insurance and annuity association-college retirement equity
20 fund at any time between July 1, 1967 and June 30, 1971 and
21 who became a member of the system on July 1, 1971, upon
22 submitting verification of service and wages earned during the
23 applicable period of service under the teachers insurance and
24 annuity association-college retirement equity fund, may make
25 employer and employee contributions to the system based upon
26 the covered wages of the member and the covered wages and the
27 contribution rates in effect for all or a portion of that
28 period of service and receive credit for membership service
29 under this system equivalent to the applicable period of
30 membership service in the teachers insurance and annuity
31 association-college retirement equity fund for which the
32 contributions have been made. In addition, a member making
33 employer and employee contributions because of membership in
34 the teachers insurance and annuity association-college
35 retirement equity fund under this section who was a member of

1 the system on June 30, 1967 and withdrew the member's
2 accumulated contributions because of membership on July 1,
3 1967 in the teachers insurance and annuity association-college
4 retirement equity fund, may make employee contributions to the
5 system for all or a portion of the period of service under the
6 system prior to July 1, 1967. A member making contributions
7 pursuant to this section may make the contributions either for
8 the entire applicable period of service, or, effective upon
9 the date that the department determines that the amendments to
10 this paragraph and unnumbered paragraph 2 contained in this
11 Act shall be implemented, for portions of the period of
12 service, and if contributions are made for portions of the
13 period of service, the contributions shall be in increments of
14 one or more years, as long as the increments represent full
15 years and not a portion of a year. However, the department
16 shall not implement the amendments to this paragraph or
17 unnumbered paragraph 2, as enacted in this Act, unless and
18 until the department determines that the most recent annual
19 actuarial valuation of the retirement system indicates that
20 the employer and employee contribution rates in effect under
21 section 97B.11 can absorb the amendments to this paragraph and
22 unnumbered paragraph 2 and to section 97B.72, unnumbered
23 paragraphs 1 and 2, section 97B.72A, subsection 1, unnumbered
24 paragraph 1, section 97B.73A, unnumbered paragraph 1, and
25 section 97B.74, unnumbered paragraphs 1 and 2, contained in
26 this Act, after meeting the other established priority of the
27 system. Until the amendments are implemented, the department
28 shall continue to implement the provisions of section 97B.66,
29 unnumbered paragraphs 1 and 2, Code Supplement 1993. As used
30 in this section, unless the context otherwise requires, "other
31 established priority of the system" means that commencing
32 January 1 following the most recent annual actuarial valuation
33 of the system, the department has increased the covered wage
34 limitation from the previous year by three thousand dollars,
35 in accordance with section 97B.41, subsection 20, paragraph

1 "b", subparagraph (11).

2 The contributions paid by the vested or retired member
3 shall be equal to the accumulated contributions as defined in
4 section 97B.41, subsection 2, by the member for the applicable
5 period of service, and the employer contribution for the
6 applicable period of service under the teachers insurance and
7 annuity association-college retirement equity fund, that would
8 have been or had been contributed by the vested or retired
9 member and the employer, if applicable, plus interest on the
10 contributions that would have accrued for the applicable
11 period from the date the previous applicable period of service
12 commenced under this system or from the date the service of
13 the member in the teachers insurance and annuity association-
14 college retirement equity fund commenced to the date of
15 payment of the contributions by the member equal to two
16 percent plus the interest dividend rate applicable for each
17 year.

18 Sec. 10. 1994 Iowa Acts, Chapter 1183, section 53, is
19 amended to read as follows:

20 SEC. 53. Section 97B.72, unnumbered paragraphs 1 and 2,
21 Code Supplement 1993, are amended to read as follows:

22 Persons who are members of the Seventy-first General
23 Assembly or a succeeding general assembly who submit proof to
24 the department of membership in the general assembly during
25 any period beginning July 4, 1953, may make contributions to
26 the system for all or a portion of the period of service in
27 the general assembly, and receive credit for the applicable
28 period for which contributions are made. The contributions
29 made by the member shall be equal to the accumulated
30 contributions as defined in section 97B.41, subsection 2,
31 which would have been made if the member of the general
32 assembly had been a member of the system during the applicable
33 period. The proof of membership in the general assembly and
34 payment of accumulated contributions shall be transmitted to
35 the department. A member making contributions pursuant to

1 this section may make the contributions either for the entire
2 applicable period of service, or, effective upon the date that
3 the department determines that the amendments to this
4 paragraph and unnumbered paragraph 2 contained in this Act
5 shall be implemented, for portions of the period of service,
6 and-if-contributions-are-made-for-portions-of-the-period-of
7 service,-the-contributions-shall-be-in-increments-of-one-or
8 more-years,-as-long-as-the-increments-represent-full-years-and
9 not-a-portion-of-a-year. However, the department shall not
10 implement the amendments to this paragraph or unnumbered
11 paragraph 2, as enacted in this Act, unless and until the
12 department determines that the most recent annual actuarial
13 valuation of the retirement system indicates that the employer
14 and employee contribution rates in effect under section 97B.11
15 can absorb the amendments to this paragraph and unnumbered
16 paragraph 2 and to section 97B.66, unnumbered paragraphs 1 and
17 2, section 97B.72A, subsection 1, unnumbered paragraph 1,
18 section 97B.73A, unnumbered paragraph 1, and section 97B.74,
19 unnumbered paragraphs 1 and 2, contained in this Act, after
20 meeting the other established priority of the system, as
21 defined in section 97B.66. Until the amendments are
22 implemented, the department shall continue to implement the
23 provisions of section 97B.72, unnumbered paragraphs 1 and 2,
24 Code Supplement 1993.

25 There is appropriated from moneys available to the general
26 assembly under section 2.12 an amount sufficient to pay the
27 contributions of the employer based on the period of service
28 for which the members have paid accumulated contributions in
29 an amount equal to the contributions which would have been
30 made if the members of the general assembly who made employee
31 contributions had been members of the system during the
32 applicable period of service in the general assembly plus two
33 percent interest plus interest dividends for all completed
34 calendar years and for any completed calendar year for which
35 the interest dividend has not been declared and for completed

1 months of partially completed calendar years at two percent
2 interest plus the interest dividend rate calculated for the
3 previous year, compounded annually, from the end of the
4 calendar year in which contribution was made to the first day
5 of the month of such date.

6 Sec. 11, 1994 Iowa Acts, Chapter 1183, section 54, is
7 amended to read as follows:

8 SEC. 54. Section 97B.72A, subsection 1, unnumbered
9 paragraph 1, Code Supplement 1993, is amended to read as
10 follows:

11 An active or vested member of the system who was a member
12 of the general assembly prior to July 1, 1988, may make
13 contributions to the system for all or a portion of the period
14 of service in the general assembly. The contributions made by
15 the member shall be equal to the accumulated contributions as
16 defined in section 97B.41, subsection 2, which would have been
17 made if the member of the general assembly had been a member
18 of the system during the applicable period of service in the
19 general assembly. A member making contributions pursuant to
20 this section may make the contributions either for the entire
21 applicable period of service, or for portions of the period of
22 service, and effective upon the date that the department
23 determines that the amendments to this paragraph contained in
24 this Act shall be implemented, if contributions are made for
25 portions of the period of service, the contributions shall be
26 in increments of one or more years, as long as the increments
27 represent full years and not a portion of a year. The member
28 of the system shall submit proof to the department of
29 membership in the general assembly. The department shall
30 credit the member with the period of membership service for
31 which contributions are made. However, the department shall
32 not implement the amendments to this paragraph, as enacted in
33 this Act, unless and until the department determines that the
34 most recent annual actuarial valuation of the retirement
35 system indicates that the employer and employee contribution

1 rates in effect under section 97B.11 can absorb the amendments
2 to this paragraph and to section 97B.66, unnumbered paragraphs
3 1 and 2, section 97B.72, unnumbered paragraphs 1 and 2,
4 section 97B.73A, unnumbered paragraph 1, and section 97B.74,
5 unnumbered paragraphs 1 and 2, contained in this Act, after
6 meeting the other established priority of the system, as
7 defined in section 97B.66. Until the amendments are
8 implemented, the department shall continue to implement the
9 provisions of section 97B.72A, subsection 1, unnumbered
10 paragraph 1, Code Supplement 1993.

11 Sec. 12. 1994 Iowa Acts, Chapter 1183, section 57, is
12 amended to read as follows:

13 SEC. 57. Section 97B.73A, unnumbered paragraph 1, Code
14 Supplement 1993, is amended to read as follows:

15 A part-time county attorney may elect in writing to the
16 department to make employee contributions to the system for
17 the county attorney's previous service as a county attorney
18 and receive credit for membership service in the system for
19 the applicable period of service as a part-time county
20 attorney for which employee contributions are made. The
21 contributions paid by the member shall be equal to the
22 accumulated contributions, as defined in section 97B.41,
23 subsection 2, for the applicable period of membership service.
24 A member making contributions pursuant to this section may
25 make the contributions either for the entire applicable period
26 of service, or, effective upon the date that the department
27 determines that the amendments to this paragraph contained in
28 this Act shall be implemented, for portions of the period of
29 service, and if contributions are made for portions of the
30 period of service, the contributions shall be in increments of
31 one or more years, as long as the increments represent full
32 years and not a portion of a year. A member who elects to
33 make contributions under this section shall notify the county
34 board of supervisors of the member's election, and the county
35 board of supervisors shall pay to the department the employer

1 contributions that would have been contributed by the employer
2 under section 97B.11 plus interest on the contributions that
3 would have accrued if the county attorney had been a member of
4 the system for the applicable period of service. However, the
5 department shall not implement the amendments to this
6 paragraph, as enacted in this Act, unless and until the
7 department determines that the most recent annual actuarial
8 valuation of the retirement system indicates that the employer
9 and employee contribution rates in effect under section 97B.11
10 can absorb the amendments to this paragraph and to section
11 97B.66, unnumbered paragraphs 1 and 2, section 97B.72,
12 unnumbered paragraphs 1 and 2, section 97B.72A, subsection 1,
13 unnumbered paragraph 1, and section 97B.74, unnumbered
14 paragraphs 1 and 2, contained in this Act, after meeting the
15 other established priority of the system, as defined in
16 section 97B.66. Until the amendments are implemented, the
17 department shall continue to implement the provisions of
18 section 97B.73A, unnumbered paragraph 1, Code Supplement 1993.

19 Sec. 13. 1994 Iowa Acts, Chapter 1183, section 58, is
20 amended to read as follows:

21 SEC. 58. Section 97B.74, unnumbered paragraphs 1 and 2,
22 Code Supplement 1993, are amended to read as follows:

23 An active, vested, or retired member who was a member of
24 the system at any time on or after July 4, 1953, and who
25 received a refund of the member's contributions for that
26 period of membership service, may elect in writing to the
27 department to make contributions to the system for all or a
28 portion of the period of membership service for which a refund
29 of contributions was made, and receive credit for the period
30 of membership service for which contributions are made. The
31 contributions repaid by the member for such service shall be
32 equal to the accumulated contributions, as defined in section
33 97B.41, subsection 2, received by the member for the
34 applicable period of membership service plus interest on the
35 accumulated contributions for the applicable period from the

1 date of receipt by the member to the date of repayment equal
2 to two percent plus the interest dividend rate applicable for
3 each year compounded annually.

4 An active member must have at least one quarter's
5 reportable wages on file and have membership service,
6 including that period of membership service for which a refund
7 of contributions was made, sufficient to give the member
8 vested status. A member making contributions pursuant to this
9 section may make the contributions either for the entire
10 applicable period of service, or, effective upon the date that
11 the department determines that the amendments to this
12 paragraph and unnumbered paragraph 1 contained in this Act
13 shall be implemented, for portions of the period of service,
14 ~~and if contributions are made for portions of the period of~~
15 ~~service, the contributions shall be in increments of one or~~
16 ~~more years, as long as the increments represent full years and~~
17 ~~not a portion of a year.~~ However, the department shall not
18 implement the amendments to this paragraph or unnumbered
19 paragraph 1, as enacted in this Act, unless and until the
20 department determines that the most recent annual actuarial
21 valuation of the retirement system indicates that the employer
22 and employee contribution rates in effect under section 97B.11
23 can absorb the amendments to this paragraph and to unnumbered
24 paragraph 1 and to section 97B.66, unnumbered paragraphs 1 and
25 2, section 97B.72, unnumbered paragraphs 1 and 2, section
26 97B.72A, subsection 1, unnumbered paragraph 1, and section
27 97B.73A, unnumbered paragraph 1, contained in this Act, after
28 meeting the other established priority of the system, as
29 defined in section 97B.66. Until the amendments are
30 implemented, the department shall continue to implement the
31 provisions of section 97B.74, unnumbered paragraphs 1 and 2,
32 Code Supplement 1993.

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SENATE FILE 487

S-3681

1 Amend Senate File 487 as follows:

2 1. Page 1, by striking line 13 and inserting the
3 following: "enforcing child support obligations,
4 including spousal or medical support obligations to
5 the extent provided in the child support order, and".

6 2. Page 1, lines 15 and 16, by striking the words
7 ", spousal, or medical support obligations" and
8 inserting the following: "support obligations,
9 including spousal or medical support obligations to
10 the extent provided in the child support order".

11 3. Page 1, by inserting after line 19 the
12 following:

13 "Sec. 100. Section 97B.73, unnumbered paragraph 1,
14 Code 1995, is amended to read as follows:

15 A vested or retired member who was in public
16 employment comparable to employment covered under this
17 chapter in another state or in the federal government,
18 or who was a member of another public retirement
19 system in this state, including but not limited to the
20 teachers insurance annuity association-college
21 retirement equities fund, but who was not retired
22 under that system, upon submitting verification of
23 membership and service in the other public system to
24 the department, including proof that the member has no
25 further claim upon a retirement benefit from that
26 other public system, may make employer and employee
27 contributions to the system either for the entire
28 period of service in the other public system, or for
29 partial service in the other public system in
30 ~~increments of one or more years, as long as the~~
31 ~~increments represent full years and not a portion of a~~
32 ~~year. The member may also make one lump sum~~
33 ~~contribution to the system which represents the entire~~
34 ~~period of service in the other public system, even if~~
35 ~~the period of time exceeds one year or includes a~~
36 ~~portion of a year.~~ If the member wishes to transfer
37 only a portion of the service value of another public
38 system to this system and the other public system
39 allows a partial withdrawal of a member's system
40 credits, the member shall receive credit for
41 membership service in this system equivalent to the
42 number of years of service transferred from the other
43 public system. The contribution payable shall be
44 based upon the member's covered wages for the most
45 recent full calendar year at the applicable rates in
46 effect for that calendar year under sections 97B.11
47 and 97B.49 and multiplied by the member's years of
48 service in other public employment. If the member's
49 most recent covered wages were earned prior to the
50 most recent calendar year, the member's covered wages

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1 shall be adjusted by the department by an inflation
2 factor to reflect changes in the economy since the
3 covered wages were earned.

4 Sec. 101. Section 97B.80, unnumbered paragraph 1,
5 Code 1995, is amended to read as follows:

6 ~~Effective July 17, 1992, a~~ A vested or retired
7 member, who at any time served on active duty in the
8 armed forces of the United States, upon submitting
9 verification of the dates of the active duty service,
10 may make employer and employee contributions to the
11 system based upon the member's covered wages for the
12 most recent full calendar year in which the member had
13 reportable wages at the applicable rates in effect for
14 that year under sections 97B.11 and 97B.49, for the
15 period of time of the active duty service, ~~in~~
16 ~~increments of no greater than one year and not less~~
17 ~~than one calendar quarter, and receive credit for~~
18 ~~membership service and prior service for the period of~~
19 ~~time for which the contributions are made. However,~~
20 ~~the member may not make contributions in an increment~~
21 ~~of less than one year more than once.~~ The member may
22 also make one lump sum contribution to the system
23 which represents the period of time of the active duty
24 service, ~~even if the period of time exceeds one year~~
25 or a portion of the service. If the member's most
26 recent covered wages were earned prior to the most
27 recent calendar year, the member's covered wages shall
28 be adjusted by the department by an inflation factor
29 to reflect changes in the economy. The department
30 shall adjust benefits for a six-month period prior to
31 the date the member pays contributions under this
32 section if the member is receiving a retirement
33 allowance at the time the contribution payment is
34 made. Verification of active duty service and payment
35 of contributions shall be made to the department.
36 However, a member is not eligible to make
37 contributions under this section if the member is
38 receiving, is eligible to receive, or may in the
39 future be eligible to receive retirement pay from the
40 United States government for active duty in the armed
41 forces, except for retirement pay granted by the
42 United States government under retired pay for
43 nonregular service (10 U.S.C. § 1331, et seq.). A
44 member receiving retired pay for nonregular service
45 who makes contributions under this section shall
46 provide information required by the department
47 documenting time periods covered under retired pay for
48 nonregular service."

49 4. Page 1, lines 32 and 33, by striking the words
50 "spousal, or medical support obligations" and

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1 inserting the following: "support obligations,
2 including spousal or medical support obligations to
3 the extent provided in the child support order,".

4 5. Page 1, by striking line 35 and inserting the
5 following: "enforcing child support obligations,
6 including spousal or medical support obligations to
7 the extent provided in the child support order, the".

8 6. Page 2, by inserting after line 3 the
9 following:

10 "Sec. ____ . Section 411.36, subsection 1,
11 unnumbered paragraph 1, Code 1995, as amended by 1995
12 Iowa Acts, Senate File 45, section 5, is amended to
13 read as follows:

14 A board of trustees for the statewide fire and
15 police retirement system is created. The board shall
16 consist of ~~thirteen~~ fourteen members, including nine
17 voting members and ~~four~~ five nonvoting members.
18 Section 69.16A applies to the appointment of the
19 voting members of the board. The voting members of
20 the board shall be as follows:

21 Sec. ____ . Section 411.36, subsection 1, unnumbered
22 paragraph 2, Code 1995, as amended by 1995 Iowa Acts,
23 Senate File 45, section 5, is amended to read as
24 follows:

25 The treasurer of state, or the treasurer's
26 designee, shall serve as an ex officio, nonvoting
27 member. The other nonvoting members of the board
28 shall be two state representatives, one appointed by
29 the speaker of the house of representatives and one by
30 the minority leader of the house, and two state
31 senators, one appointed by the majority leader of the
32 senate and one by the minority leader of the senate.

33 Sec. ____ . Section 411.36, subsection 2, Code 1995,
34 is amended to read as follows:

35 ~~2. Except as otherwise provided for the initial~~
36 ~~appointments, the~~ The voting members shall be
37 appointed for four-year terms, and the nonvoting
38 members who are members of the senate and the house of
39 representatives shall be appointed for two-year terms.
40 Terms begin on May 1 in the year of appointment and
41 expire on April 30 in the year of expiration.

42 Sec. ____ . Section 411.36, subsection 5, paragraph
43 a, Code 1995, is amended to read as follows:

44 a. Members of the board, except the treasurer of
45 state or the treasurer's designee, shall be paid their
46 actual and necessary expenses incurred in the
47 performance of their duties and shall receive a per
48 diem as specified in section 7E.6 for each day of
49 service. Per diem and expenses shall be paid to
50 voting members from the fire and police retirement

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1 fund created in section 411.8."

2 7. Page 2, by inserting after line 3 the
3 following:

4 "Sec. 102. 1994 Iowa Acts, chapter 1183, section
5 51, is amended to read as follows:

6 SEC. 51. Section 97B.66, unnumbered paragraphs 1
7 and 2, Code Supplement 1993, are amended to read as
8 follows:

9 A vested or retired member who was a member of the
10 teachers insurance and annuity association-college
11 retirement equity fund at any time between July 1,
12 1967 and June 30, 1971 and who became a member of the
13 system on July 1, 1971, upon submitting verification
14 of service and wages earned during the applicable
15 period of service under the teachers insurance and
16 annuity association-college retirement equity fund,
17 may make employer and employee contributions to the
18 system based upon the covered wages of the member and
19 the covered wages and the contribution rates in effect
20 for all or a portion of that period of service and
21 receive credit for membership service under this
22 system equivalent to the applicable period of
23 membership service in the teachers insurance and
24 annuity association-college retirement equity fund for
25 which the contributions have been made. In addition,
26 a member making employer and employee contributions
27 because of membership in the teachers insurance and
28 annuity association-college retirement equity fund
29 under this section who was a member of the system on
30 June 30, 1967 and withdrew the member's accumulated
31 contributions because of membership on July 1, 1967 in
32 the teachers insurance and annuity association-college
33 retirement equity fund, may make employee
34 contributions to the system for all or a portion of
35 the period of service under the system prior to July
36 1, 1967. A member making contributions pursuant to
37 this section may make the contributions either for the
38 entire applicable period of service, or, effective
39 upon the date that the department determines that the
40 amendments to this paragraph and unnumbered paragraph
41 2 contained in this Act shall be implemented, for
42 portions of the period of service, ~~and if~~
43 ~~contributions are made for portions of the period of~~
44 ~~service, the contributions shall be in increments of~~
45 ~~one or more years, as long as the increments represent~~
46 ~~full years and not a portion of a year.~~ However, the
47 department shall not implement the amendments to this
48 paragraph or unnumbered paragraph 2, as enacted in
49 this Act, unless and until the department determines
50 that the most recent annual actuarial valuation of the

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1 retirement system indicates that the employer and
2 employee contribution rates in effect under section
3 97B.11 can absorb the amendments to this paragraph and
4 unnumbered paragraph 2 and to section 97B.72,
5 unnumbered paragraphs 1 and 2, section 97B.72A,
6 subsection 1, unnumbered paragraph 1, section 97B.73A,
7 unnumbered paragraph 1, and section 97B.74, unnumbered
8 paragraphs 1 and 2, contained in this Act, after
9 meeting the other established priority of the system.
10 Until the amendments are implemented, the department
11 shall continue to implement the provisions of section
12 97B.66, unnumbered paragraphs 1 and 2, Code Supplement
13 1993. As used in this section, unless the context
14 otherwise requires, "other established priority of the
15 system" means that commencing January 1 following the
16 most recent annual actuarial valuation of the system,
17 the department has increased the covered wage
18 limitation from the previous year by three thousand
19 dollars, in accordance with section 97B.41, subsection
20 20, paragraph "b", subparagraph (11).

21 The contributions paid by the vested or retired
22 member shall be equal to the accumulated contributions
23 as defined in section 97B.41, subsection 2, by the
24 member for the applicable period of service, and the
25 employer contribution for the applicable period of
26 service under the teachers insurance and annuity
27 association-college retirement equity fund, that would
28 have been or had been contributed by the vested or
29 retired member and the employer, if applicable, plus
30 interest on the contributions that would have accrued
31 for the applicable period from the date the previous
32 applicable period of service commenced under this
33 system or from the date the service of the member in
34 the teachers insurance and annuity association-college
35 retirement equity fund commenced to the date of
36 payment of the contributions by the member equal to
37 two percent plus the interest dividend rate applicable
38 for each year.

39 Sec. 103. 1994 Iowa Acts, Chapter 1183, section
40 53, is amended to read as follows:

41 SEC. 53. Section 97B.72, unnumbered paragraphs 1
42 and 2, Code Supplement 1993, are amended to read as
43 follows:

44 Persons who are members of the Seventy-first
45 General Assembly or a succeeding general assembly who
46 submit proof to the department of membership in the
47 general assembly during any period beginning July 4,
48 1953, may make contributions to the system for all or
49 a portion of the period of service in the general
50 assembly, and receive credit for the applicable period

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1 for which contributions are made. The contributions
2 made by the member shall be equal to the accumulated
3 contributions as defined in section 97B.41, subsection
4 2, which would have been made if the member of the
5 general assembly had been a member of the system
6 during the applicable period. The proof of membership
7 in the general assembly and payment of accumulated
8 contributions shall be transmitted to the department.
9 A member making contributions pursuant to this section
10 may make the contributions either for the entire
11 applicable period of service, or, effective upon the
12 date that the department determines that the
13 amendments to this paragraph and unnumbered paragraph
14 2 contained in this Act shall be implemented, for
15 portions of the period of service, ~~and if~~
16 ~~contributions are made for portions of the period of~~
17 ~~service, the contributions shall be in increments of~~
18 ~~one or more years, as long as the increments represent~~
19 ~~full years and not a portion of a year.~~ However, the
20 department shall not implement the amendments to this
21 paragraph or unnumbered paragraph 2, as enacted in
22 this Act, unless and until the department determines
23 that the most recent annual actuarial valuation of the
24 retirement system indicates that the employer and
25 employee contribution rates in effect under section
26 97B.11 can absorb the amendments to this paragraph and
27 unnumbered paragraph 2 and to section 97B.66,
28 unnumbered paragraphs 1 and 2, section 97B.72A,
29 subsection 1, unnumbered paragraph 1, section 97B.73A,
30 unnumbered paragraph 1, and section 97B.74, unnumbered
31 paragraphs 1 and 2, contained in this Act, after
32 meeting the other established priority of the system,
33 as defined in section 97B.66. Until the amendments
34 are implemented, the department shall continue to
35 implement the provisions of section 97B.72, unnumbered
36 paragraphs 1 and 2, Code Supplement 1993.

37 There is appropriated from moneys available to the
38 general assembly under section 2.12 an amount
39 sufficient to pay the contributions of the employer
40 based on the period of service for which the members
41 have paid accumulated contributions in an amount equal
42 to the contributions which would have been made if the
43 members of the general assembly who made employee
44 contributions had been members of the system during
45 the applicable period of service in the general
46 assembly plus two percent interest plus interest
47 dividends for all completed calendar years and for any
48 completed calendar year for which the interest
49 dividend has not been declared and for completed
50 months of partially completed calendar years at two

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1 percent interest plus the interest dividend rate
2 calculated for the previous year, compounded annually,
3 from the end of the calendar year in which
4 contribution was made to the first day of the month of
5 such date.

6 Sec. 104. 1994 Iowa Acts, Chapter 1183, section
7 54, is amended to read as follows:

8 SEC. 54. Section 97B.72A, subsection 1, unnumbered
9 paragraph 1, Code Supplement 1993, is amended to read
10 as follows:

11 An active or vested member of the system who was a
12 member of the general assembly prior to July 1, 1988,
13 may make contributions to the system for all or a
14 portion of the period of service in the general
15 assembly. The contributions made by the member shall
16 be equal to the accumulated contributions as defined
17 in section 97B.41, subsection 2, which would have been
18 made if the member of the general assembly had been a
19 member of the system during the applicable period of
20 service in the general assembly. A member making
21 contributions pursuant to this section may make the
22 contributions either for the entire applicable period
23 of service, or for portions of the period of service,
24 ~~and, effective upon the date that the department~~
25 ~~determines that the amendments to this paragraph~~
26 ~~contained in this Act shall be implemented, if~~
27 ~~contributions are made for portions of the period of~~
28 ~~service, the contributions shall be in increments of~~
29 ~~one or more years, as long as the increments represent~~
30 ~~full years and not a portion of a year.~~ The member of
31 the system shall submit proof to the department of
32 membership in the general assembly. The department
33 shall credit the member with the period of membership
34 service for which contributions are made. However,
35 the department shall not implement the amendments to
36 this paragraph, as enacted in this Act, unless and
37 until the department determines that the most recent
38 annual actuarial valuation of the retirement system
39 indicates that the employer and employee contribution
40 rates in effect under section 97B.11 can absorb the
41 amendments to this paragraph and to section 97B.66,
42 unnumbered paragraphs 1 and 2, section 97B.72,
43 unnumbered paragraphs 1 and 2, section 97B.73A,
44 unnumbered paragraph 1, and section 97B.74, unnumbered
45 paragraphs 1 and 2, contained in this Act, after
46 meeting the other established priority of the system,
47 as defined in section 97B.66. Until the amendments
48 are implemented, the department shall continue to
49 implement the provisions of section 97B.72A,
50 subsection 1, unnumbered paragraph 1, Code Supplement

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1 1993.
2 Sec. 105. 1994 Iowa Acts, Chapter 1183, section
3 57, is amended to read as follows:
4 SEC. 57. Section 97B.73A, unnumbered paragraph 1,
5 Code Supplement 1993, is amended to read as follows:
6 A part-time county attorney may elect in writing to
7 the department to make employee contributions to the
8 system for the county attorney's previous service as a
9 county attorney and receive credit for membership
10 service in the system for the applicable period of
11 service as a part-time county attorney for which
12 employee contributions are made. The contributions
13 paid by the member shall be equal to the accumulated
14 contributions, as defined in section 97B.41,
15 subsection 2, for the applicable period of membership
16 service. A member making contributions pursuant to
17 this section may make the contributions either for the
18 entire applicable period of service, or, effective
19 upon the date that the department determines that the
20 amendments to this paragraph contained in this Act
21 shall be implemented, for portions of the period of
22 service, ~~and if contributions are made for portions of~~
23 ~~the period of service, the contributions shall be in~~
24 ~~increments of one or more years, as long as the~~
25 ~~increments represent full years and not a portion of a~~
26 year. A member who elects to make contributions under
27 this section shall notify the county board of
28 supervisors of the member's election, and the county
29 board of supervisors shall pay to the department the
30 employer contributions that would have been
31 contributed by the employer under section 97B.11 plus
32 interest on the contributions that would have accrued
33 if the county attorney had been a member of the system
34 for the applicable period of service. However, the
35 department shall not implement the amendments to this
36 paragraph, as enacted in this Act, unless and until
37 the department determines that the most recent annual
38 actuarial valuation of the retirement system indicates
39 that the employer and employee contribution rates in
40 effect under section 97B.11 can absorb the amendments
41 to this paragraph and to section 97B.66, unnumbered
42 paragraphs 1 and 2, section 97B.72, unnumbered
43 paragraphs 1 and 2, section 97B.72A, subsection 1,
44 unnumbered paragraph 1, and section 97B.74, unnumbered
45 paragraphs 1 and 2, contained in this Act, after
46 meeting the other established priority of the system,
47 as defined in section 97B.66. Until the amendments
48 are implemented, the department shall continue to
49 implement the provisions of section 97B.73A,
50 unnumbered paragraph 1, Code Supplement 1993.

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1 Sec. 106. 1994 Iowa Acts, Chapter 1183, section
2 58, is amended to read as follows:

3 SEC. 58. Section 97B.74, unnumbered paragraphs 1
4 and 2, Code Supplement 1993, are amended to read as
5 follows:

6 An active, vested, or retired member who was a
7 member of the system at any time on or after July 4,
8 1953, and who received a refund of the member's
9 contributions for that period of membership service,
10 may elect in writing to the department to make
11 contributions to the system for all or a portion of
12 the period of membership service for which a refund of
13 contributions was made, and receive credit for the
14 period of membership service for which contributions
15 are made. The contributions repaid by the member for
16 such service shall be equal to the accumulated
17 contributions, as defined in section 97B.41,
18 subsection 2, received by the member for the
19 applicable period of membership service plus interest
20 on the accumulated contributions for the applicable
21 period from the date of receipt by the member to the
22 date of repayment equal to two percent plus the
23 interest dividend rate applicable for each year
24 compounded annually.

25 An active member must have at least one quarter's
26 reportable wages on file and have membership service,
27 including that period of membership service for which
28 a refund of contributions was made, sufficient to give
29 the member vested status. A member making
30 contributions pursuant to this section may make the
31 contributions either for the entire applicable period
32 of service, or, effective upon the date that the
33 department determines that the amendments to this
34 paragraph and unnumbered paragraph 1 contained in this
35 Act shall be implemented, for portions of the period
36 of service, ~~and if contributions are made for portions~~
37 ~~of the period of service, the contributions shall be~~
38 ~~in increments of one or more years, as long as the~~
39 ~~increments represent full years and not a portion of a~~
40 year. However, the department shall not implement the
41 amendments to this paragraph or unnumbered paragraph
42 1, as enacted in this Act, unless and until the
43 department determines that the most recent annual
44 actuarial valuation of the retirement system indicates
45 that the employer and employee contribution rates in
46 effect under section 97B.11 can absorb the amendments
47 to this paragraph and to unnumbered paragraph 1 and to
48 section 97B.66, unnumbered paragraphs 1 and 2, section
49 97B.72, unnumbered paragraphs 1 and 2, section
50 97B.72A, subsection 1, unnumbered paragraph 1, and

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1 section 97B.73A, unnumbered paragraph 1, contained in
2 this Act, after meeting the other established priority
3 of the system, as defined in section 97B.66. Until
4 the amendments are implemented, the department shall
5 continue to implement the provisions of section
6 97B.74, unnumbered paragraphs 1 and 2, Code Supplement
7 1993."

8 8. Title page, line 1, by inserting after the
9 word "Act" the following: "relating to public
10 employee benefits and".

11 9. Title page, line 3, by striking the words "
12 spousal, or" and inserting the following: "support
13 obligations including to the extent provided in the
14 child support order any spousal or".

15 10. By renumbering and correcting internal
16 references as necessary.

By COMMITTEE ON STATE GOVERNMENT
MICHAEL E. GRONSTAL, Chairperson

S-3681 FILED MAY 3, 1995

ADOPTED (P. 1601)