

Senate File 387 - Introduced

SENATE FILE _____
BY DANIELSON

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act excluding certain volunteer fire fighter service payments
2 from wages or compensation for purposes of the Iowa public
3 employees' retirement system and the statewide fire and police
4 retirement system.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
6 TLSB 1922SS 82
7 ec/es/88

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1 1 Section 1. Section 97B.1A, subsection 26, paragraph a,
1 2 subparagraph (2), Code 2007, is amended by adding the
1 3 following new subparagraph subdivision:
1 4 NEW SUBPARAGRAPH SUBDIVISION. (n) Payments made by the
1 5 employer of a member for service by the member as a volunteer
1 6 fire fighter.
1 7 Sec. 2. Section 411.1, subsection 8, Code 2007, is amended
1 8 to read as follows:
1 9 8. "Earnable compensation" or "compensation earnable"
1 10 shall mean the annual compensation which a member receives for
1 11 services rendered as a police officer or fire fighter in the
1 12 course of employment with a participating city. However, the
1 13 term "earnable compensation" or "compensation earnable" shall
1 14 not include amounts received for service as a volunteer fire
1 15 fighter, or for overtime compensation, meal or travel
1 16 expenses, uniform allowances, fringe benefits, severance pay,
1 17 or any amount received upon termination or retirement in
1 18 payment for accumulated sick leave or vacation. Contributions
1 19 made by a member from the member's earnable compensation to a
1 20 plan of deferred compensation shall be included in earnable
1 21 compensation. Other contributions made to a plan of deferred
1 22 compensation shall not be included except to the extent
1 23 provided in rules adopted by the board of trustees pursuant to
1 24 section 411.5, subsection 3.

EXPLANATION

1 26 This bill concerns what is considered wages or earnable
1 27 compensation for purposes of determining a retirement benefit
1 28 under the Iowa public employees' retirement system (IPERS) and
1 29 the statewide fire and police retirement system created under
1 30 Code chapter 411.

1 31 The bill provides that wages, for purposes of IPERS, does
1 32 not include payments made by the employer of a member of IPERS
1 33 for service as a volunteer fire fighter.

1 34 The bill also provides that earnable compensation, for
1 35 purposes of the retirement system in Code chapter 411, does
2 1 not include amounts received for service as a volunteer fire
2 2 fighter.

2 3 LSB 1922SS 82
2 4 ec:rj/es/88