

House File 2182 - Introduced

HOUSE FILE 2182
BY COLLINS

A BILL FOR

1 An Act relating to retirement benefits of retired members
2 reemployed as school resource officers under the Iowa public
3 employees' retirement system and the municipal fire and police
4 retirement system.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 97B.42A, Code 2026, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 6. A retired member who is a certified law
4 enforcement officer and is reemployed by a law enforcement agency
5 as a school resource officer may elect out of coverage by filing
6 an election with the system within sixty days of reemployment. A
7 decision to elect out of coverage pursuant to this subsection is
8 irrevocable upon approval from the system. If a person elects
9 out of coverage pursuant to this subsection, the period of time
10 from the date on which the person was newly hired until the date
11 the person's election out of coverage is effective shall not
12 constitute service for purposes of coverage under this chapter.
13 In addition, a wage adjustment shall be processed for the person
14 based on any contributions collected pursuant to this chapter
15 during that period of time and shall be credited pursuant to
16 section 97B.10.

17 Sec. 2. Section 97B.48A, subsection 1, Code 2026, is amended
18 by adding the following new paragraph:

19 NEW PARAGRAPH. d. Beginning July 1, 2026, the reduction in
20 a member's retirement allowance under this subsection shall not
21 apply to a member who is a certified law enforcement officer and
22 is reemployed by a law enforcement agency as a school resource
23 officer.

24 Sec. 3. Section 97B.52A, subsection 1, paragraph c,
25 subparagraph (2), Code 2026, is amended by adding the following
26 new subparagraph division:

27 NEW SUBPARAGRAPH DIVISION. (e) For a member who is a
28 certified law enforcement officer and whose first month of
29 entitlement is July 2026 or later, any employment with a covered
30 employer or covered employment does not include employment by a
31 law enforcement agency as a school resource officer.

32 Sec. 4. Section 411.3, Code 2026, is amended by adding the
33 following new subsection:

34 NEW SUBSECTION. 4. A retired member who is reemployed by a
35 law enforcement agency as a school resource officer may continue

1 to receive a service retirement allowance during the period of
2 reemployment. The retirement allowance shall not be recalculated
3 based upon the person's reemployment.

4 EXPLANATION

5 The inclusion of this explanation does not constitute agreement with
6 the explanation's substance by the members of the general assembly.

7 This bill relates to retirement benefits of a member of the
8 Iowa public employees' retirement system (IPERS) or the municipal
9 fire and police retirement system who is reemployed by a law
10 enforcement agency as a school resource officer.

11 The bill provides that a retired member who is a certified
12 law enforcement officer and is reemployed by a law enforcement
13 agency as a school resource officer may elect out of IPERS
14 coverage by filing an election with the system within 60 days of
15 reemployment. This election is irrevocable.

16 Code section 97B.48A provides that the retirement allowance
17 of a retired member under IPERS who has not reached age 65
18 shall be reduced by 50 cents for every \$1 the retiree earns
19 over \$50,000 in full-time employment covered by IPERS. The bill
20 exempts a certified law enforcement officer who is reemployed by
21 a law enforcement agency as a school resource officer from this
22 reduction.

23 Current law provides that a member has a bona fide retirement
24 for purposes of IPERS when the member does not return to any
25 employment with a covered employer until the member has qualified
26 for at least one calendar month of retirement benefits and
27 the member does not return to covered employment until the
28 member has qualified for no fewer than four calendar months of
29 retirement benefits. The bill provides that, for purposes of
30 this provision, neither any employment with a covered employer
31 nor covered employment includes employment of a certified law
32 enforcement officer by a law enforcement agency as a school
33 resource officer.

34 Under current law, a member who ceases to be employed as a
35 police officer or fire fighter by a city ceases to be a member

1 of the municipal fire and police retirement system. A person
2 who is reemployed is not eligible to receive a service retirement
3 allowance for the period of reemployment. The bill provides that
4 a retired member who is reemployed by a law enforcement agency
5 as a school resource officer may continue to receive a service
6 retirement allowance during the period of reemployment.

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