

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM [495]

Adopted and Filed Emergency

Rulemaking related to modifications of the uniform rules on Agency Procedure

The Iowa Public Employees' Retirement System hereby adopts new Chapter 2503, "Declaratory Orders," Chapter 2504, "Rule Waivers," and Chapter 2506, "Contested Cases," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 17A.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 17A.

Purpose and Summary

This amendment modifies the Uniform Rules on Agency Procedure related to declaratory orders (7—Chapter 2503), rule waivers (7—Chapter 2504), and contested cases (7—Chapter 2506) to exempt certain topics from which IPERS will not issue a declaratory order, add issues upon which IPERS will not grant waivers, and ensure that claims governed by Iowa Code chapter 97B are governed by the administrative procedures of chapter 97B and not certain contested case provisions of 7—Chapter 2506.

Exemptions from declaratory orders (7—Chapter 2503) are necessary to preserve the integrity of IPERS's administration of the retirement system. Adoption of this rulemaking will allow IPERS to ensure questions brought before the system are answered based on current law and within the bounds of chapter 97B.

IPERS is a qualified governmental plan and must administer the retirement system according to its plan document. Adding issues upon which IPERS will not grant waivers (7—Chapter 2504) will allow IPERS to ensure it remains a qualified plan.

The new Uniform Rules on Agency Procedure create an inconsistency between certain contested case provisions and the appeals procedure established under chapter 97B. Adoption of this rulemaking will allow IPERS to ensure that any appeal arising under chapter 97B has clear direction as to the appropriate procedural requirements.

Reason for Adoption of Rulemaking Without Prior Notice and Opportunity for Public Participation

Pursuant to Iowa Code section 17A.4(3), IPERS finds that notice and public participation are unnecessary or impractical because statute so provides. 2026 Iowa Acts, Senate File 2463, section 5, authorizes emergency rulemaking to provide for additions, exceptions, or amendments to the Uniform Rules on Agency Procedure.

Reason for Waiver of Normal Effective Date

Pursuant to Iowa Code section 17A.5(2)"b"(1)(a), IPERS also finds that the normal effective date of this rulemaking, 35 days after publication, should be waived and the rulemaking made effective June 30, 2026, because 2026 Iowa Acts, Senate File 2463, section 5, authorizes emergency rulemaking for the purpose stated above.

Adoption of Rulemaking

This rulemaking was adopted by IPERS Acting Chief Executive Officer on June 15, 2026.

Concurrent Publication of Notice of Intended Action

In addition to its adoption on an emergency basis, this rulemaking has been initiated through the normal rulemaking process and is published herein under Notice of Intended Action as **ARC xxxxxx** to allow for public comment.

Fiscal Impact

This rulemaking has no fiscal impact on the State of Iowa.

Jobs Impact

After analysis and review of this rulemaking, no impact on jobs has been found.

Waivers

Any person who believes that the application of the discretionary provisions of this rulemaking would result in hardship or injustice to that person may petition IPERS for a waiver of the discretionary provisions, if any, pursuant to 7—2504.

Review by Administrative Rules Review Committee

The ARRC, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its [regular monthly meeting](#) or at a special meeting. The ARRC's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking becomes effective on June 30, 2026.

The following rulemaking action is adopted:

ITEM 1. Adopt the following **new** 495—Chapter 2503:

CHAPTER 2503

DECLARATORY ORDERS

The Uniform Rules on Agency Procedure, 7—Chapters 2500 through 2506, are rules generally applicable to agencies pursuant to Iowa Code section 17A.24. Additions, exceptions, or amendments to the corresponding chapter are below.

495—2503.8(17A) Refusal to issue order.

2503.8(4) The agency will not issue declaratory orders on the following:

- a. The present value of IPERS retirement monthly benefits.

- b. Actuarial assumptions used or proposed to be used by the agency.
- c. The impact of proposed legislation.
- d. Issues which require the disclosure of confidential information.
- e. Any matter under appeal or in litigation.

ITEM 2. Adopt the following **new** 495—Chapter 2504:

CHAPTER 2504

RULE WAIVERS

The Uniform Rules on Agency Procedure, 7—Chapters 2500 through 2506, are rules generally applicable to agencies pursuant to Iowa Code section 17A.24. Additions, exceptions, or amendments to the corresponding chapter are below.

495—2504.6(17A) Rules from which the agency shall not grant waivers. The agency shall not grant waivers from the following rules, except as otherwise indicated in the following list.

1. Rules which implement state or federal law, if the waiver could affect the taxability of pension benefits under the Internal Revenue Code and regulations thereunder or the Iowa Code and rules adopted thereunder.
2. Rules which set forth the formulas used to calculate IPERS's monthly retirement benefits, actuarial equivalents, dividends, amounts to be credited to supplemental accounts of active members, refunds, death benefits, and service purchase costs.
3. Rules which implement contribution rates and actuarial assumptions set by IPERS.

ITEM 3. Adopt the following **new** 495—Chapter 2506:

CHAPTER 2506

CONTESTED CASES

The Uniform Rules on Agency Procedure, 7—Chapters 2500 through 2506, are rules generally applicable to agencies pursuant to Iowa Code section 17A.24. Additions, exceptions, or amendments to the corresponding chapter are below.

495—2506.1(17A) Scope and applicability. 495—Chapter 2506 applies to contested case proceedings conducted by the agency, including vendor appeals. However, 495—Chapter 2506 does not apply to the extent that a claim being addressed by the agency is governed by Iowa Code chapter 97B or if the competitive solicitation will be paid for with investment management expenses charged to the investment income of the retirement fund as set forth in Iowa Code section 97B.7(3) “d”.

495—2506.2(17A) Definitions.

“*Presiding officer*” means the administrative law judge designated pursuant to Iowa Code section 97B.20B.

495—2506.6(17A) Presiding officer. ~~Reserved.~~

[This rule is not adopted.](#)

495—2506.14(17A) Subpoenas.

~~2506.14(1)(a) Reserved.~~

495—2506.26(17A) Final decisions.

~~7—subrule 2506.26(1) Reserved is not adopted.~~

495—2506.27(17A) Appeals and review.

2506.27(1) Appeal by party. Any adversely affected party may appeal a proposed decision to the employment appeal board as provided in Iowa Code section 97B.27.

2506.27(3) Notice of appeal. An appeal of a proposed decision is initiated by filing a timely notice of appeal with the employment appeal board as provided in Iowa Code

section 97B.27. The notice of appeal is to be signed by the appealing party or a representative of that party and contain a certificate of service. The notice will specify:

2506.27(4) ~~Reserved~~ [This subrule is not adopted.](#)

2506.27(5) *Scheduling.* The employment appeal board will issue a schedule for consideration of the appeal.

2506.27(6) *Briefs and arguments.* Unless otherwise ordered, within 20 days of the notice of appeal or order for review, each appealing party may file exceptions and briefs. Within 20 days thereafter, any party may file a responsive brief. Briefs will include any applicable legal authority and specify relevant portions of the record in that proceeding. Written requests to present oral argument will be filed with the briefs. The employment appeal board may resolve the appeal on the briefs or provide an opportunity for oral argument. The employment appeal board may shorten or extend the briefing period as appropriate.