IOWA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM

CHAPTER 1
ORGANIZATION

1.1(97B) Organization
1.2(97B) Definitions
1.3(97B) Administration

CHAPTER 2
INVESTMENT BOARD

2.1(97B) Investment board
2.2(97B) Group trusts

CHAPTER 3
BENEFITS ADVISORY COMMITTEE

3.1(97B) Benefits advisory committee
3.2(97B) Membership organizations and representatives
3.3(97B) Voting representatives
3.4(97B) Duties
3.5(97B) Meetings

CHAPTER 4
EMPLOYERS

4.1(97B) Covered employers
4.2(97B) Records to be kept by the employer
4.3(97B) Wage reporting and payment of contributions by employers
4.4(97B) Accrual of interest and application of employer payments
4.5 Reserved
4.6(97B) Contribution rates
4.7(97B) Employee information to be provided by covered employers

CHAPTER 5
EMPLOYEES

5.1(97B) Identification of employees covered by the IPERS retirement law
5.2(97B) Coverage treatment for specific employee classifications
5.3(97B) Participation in IPERS and another retirement system

CHAPTER 6
COVERED WAGES

6.1(97B) IRS requirements
6.2(97B) Definition of wages
6.3(97B) IPERS coverage for various forms of compensation
6.4(97B) Month for which wages are to be reported
6.5(97B) Covered wage treatment for employer contributions to IRC Section 125 plans
6.6(97B) Corrections of overpayments and underpayments of contributions and benefits caused by misreporting of covered wages

CHAPTER 7
SERVICE CREDIT AND VESTING STATUS

7.1(97B) Service credit
7.2(97B) Vesting status
CHAPTER 8
SERVICE PURCHASES
8.1(97B) Service eligible for purchase
8.2(97B) Revocation of service purchase application and refund of amounts paid
8.3(97B) IRC Section 415(n) compliance
8.4 Reserved
8.5(97B) Additional information, procedures and limitations
8.6(97B) Adjustments

CHAPTER 9
REFUNDS
9.1(97B) Refunds for members with only one type of service credit
9.2(97B) Refunds for members eligible for a hybrid refund
9.3 Reserved
9.4(97B) General administrative provisions
9.5(97B) Termination of employment—refund option
9.6(97B) Refund followed by commencement of disability benefits under Iowa Code section 97B.50(2)

CHAPTER 10
INTEREST ON ACCUMULATED CONTRIBUTIONS
10.1(97B) Interest on accumulated contributions of active and inactive members
10.2(97B) Erroneous contributions
10.3(97B) Interest on undistributed accumulated contributions after member’s death

CHAPTER 11
APPLICATION FOR, MODIFICATION OF, AND TERMINATION OF BENEFITS
11.1(97B) Application for benefits
11.2(97B) Retirement benefits and the age reduction factor
11.3(97B) First month of entitlement (FME)
11.4(97B) Termination of monthly retirement allowance
11.5(97B) Bona fide retirement and bona fide refund
11.6(97B) Payment processing and administration
11.7(97B) Overpayment of IPERS benefits

CHAPTER 12
CALCULATION OF MONTHLY RETIREMENT BENEFITS
12.1(97B) General
12.2(97B) Initial benefit determination
12.3(97B) Hybrid formula for members with more than one type of service credit
12.4(97B) Money purchase benefits
12.5(97B) Recalculation for a member aged 70
12.6(97B) Level payment choice for special service members
12.7(97B) Reemployment of retired members
12.8(97B) Actuarial equivalent (AE) payments
12.9(97B) Conforming rules for lump sum payments

CHAPTER 13
DISABILITY FOR REGULAR AND SPECIAL SERVICE MEMBERS
13.1(97B) Disability for persons retiring under Iowa Code section 97B.50(2)
13.2(97B) Disability claim process for special service members
CHAPTER 14
DEATH BENEFITS AND BENEFICIARIES

14.1(97B) Internal Revenue Code limitations
14.2(97B) Survival into first month of entitlement
14.3(97B) Designation of beneficiaries
14.4(97B) Applications for death benefits
14.5(97B) Commuted lump sums
14.6(97B) Payment of the death benefit when no designation of beneficiary or an invalid designation of beneficiary form is on file
14.7(97B) Waiver of beneficiary rights
14.8(97B) Beneficiaries under the age of 18
14.9(97B) Simultaneous deaths
14.10(97B) Felonious deaths
14.11(97B) No interest on postretirement death benefits
14.12(97B) Preretirement death benefits
14.13(97B) Procedures for deaths of certain voluntary emergency services personnel occurring in the line of duty
14.14(97B) Rollovers by nonspouse beneficiaries
14.15(97B) Required minimum distribution (RMD) basic calculation
14.16(97B) Beneficiary revocation pursuant to Iowa Code section 598.20B, dissolution of marriage
14.17(97B) Procedures for final distribution to heirs who have filed claims

CHAPTER 15
DIVIDENDS

15.1(97B) Dividend payments for beneficiaries of members retiring prior to July 1, 1990, who chose joint and survivor annuity options
15.2(97B) Favorable experience dividend (FED) under Iowa Code section 97B.49F(2)

CHAPTER 16
DOMESTIC RELATIONS ORDERS AND OTHER ASSIGNMENTS

16.1(97B) Garnishments and income withholding orders
16.2(97B) Domestic relations orders

CHAPTER 17
PUBLIC RECORDS AND FAIR INFORMATION PRACTICES

17.1(17A,22) Definitions
17.2(17A,22) Statement of policy, purpose and scope
17.3(17A,22) Requests for access to records
17.4(17A,22) Access to confidential records
17.5(17A,22) Requests for treatment of a record as a confidential record and its withholding from examination
17.6(17A,22) Procedure by which a person who is the subject of a record may have additions, dissents, or objections entered into certain records
17.7(17A,22) Consent to disclosure by the subject of a confidential record
17.8(17A,22) Notice to suppliers of information
17.9(17A,22) Disclosures without the consent of the subject
17.10(17A,22) Routine use
17.11(17A,22) Consensual disclosure of confidential records
17.12(17A,22) Release to subject
17.13(17A,22) Availability of records
17.14(17A,22) Personally identifiable information
17.15(17A,22) Other groups of records routinely available for public inspection
17.16(17A,22) Comparison of data processing systems
17.17(17A,22) Applicability

CHAPTER 18
Reserved

CHAPTER 19
DECLARATORY ORDERS
19.1(17A) Petition for declaratory order
19.2(17A) Notice of petition
19.3(17A) Intervention
19.4(17A) Briefs
19.5(17A) Inquiries
19.6(17A) Service and filing of petitions and other papers
19.7(17A) Informal meeting
19.8(17A) Action on petition
19.9(17A) Refusal to issue order
19.10(17A) Contents of declaratory order—effective date
19.11(17A) Copies of orders
19.12(17A) Effect of a declaratory order

CHAPTER 20
RECOGNITION OF AGENTS
20.1(97B) Recognition of agents

CHAPTER 21
MERGERS
21.1(97B) Procedures for merger of qualified pension plans with IPERS
21.2(97B) Mandatory merger criteria

CHAPTER 22
FEDERAL SOCIAL SECURITY
22.1(97C) General
22.2(97C) Pre-January 1, 1987, duties
22.3(97C) Post-January 1, 1987, duties
22.4(97C) Reports
22.5(97C) Conflict of laws

CHAPTERS 23 to 25
Reserved

CHAPTER 26
APPEALS AND CONTESTED CASES—PROCEEDINGS
26.1(17A,97B) Scope and applicability
26.2(17A,97B) Definitions
26.3(17A,97B) Appeals
26.4(17A,97B) Contested case procedures
26.5(17A,97B) Requests for contested case proceeding
26.6(17A,97B) Notice of hearing
26.7(17A,97B) Presiding officer
26.8(17A,97B) Waiver of procedures
26.9(17A,97B) Telephone proceedings
26.10(17A,97B) Disqualification
26.11(17A,97B) Consolidation—severance
26.12(17A,97B) Pleadings
26.13(17A,97B) Service and filing of pleadings and other papers
26.14(17A,97B) Discovery
26.15(17A,97B) Subpoenas
26.16(17A,97B) Motions
26.17(17A,97B) Prehearing conference
26.18(17A,97B) Continuances
26.19(17A,97B) Withdrawals
26.20(17A,97B) Intervention
26.21(17A,97B) Hearing procedures
26.22(17A,97B) Evidence
26.23(17A,97B) Default
26.24(17A,97B) Ex parte communication
26.25(17A,97B) Recording costs
26.26(17A,97B) Interlocutory appeals
26.27(17A,97B) Hearing decision
26.28(17A,97B) Appeal of the hearing decision
26.29(17A,97B) Applications for rehearing
26.30(17A,97B) Stays of agency actions
26.31(17A,97B) No factual dispute contested cases
26.32(17A,97B) Emergency adjudicative proceedings

CHAPTERS 27 to 29
Reserved

CHAPTER 30
PETITIONS FOR RULE MAKING
30.1(17A) Petition for rule making
30.2(17A) Briefs
30.3(17A) Inquiries
30.4(17A) Agency consideration

CHAPTER 31
AGENCY PROCEDURE FOR RULE MAKING
31.1(17A) Applicability
31.2(17A,ExecOrd80) Advice on possible rules before notice of proposed rule adoption
31.3(17A) Public rule-making docket
31.4(17A) Notice of proposed rule making
31.5(17A) Public participation
31.6(17A) Regulatory analysis
31.7(17A,25B) Fiscal impact statement
31.8(17A) Time and manner of rule adoption
31.9(17A) Variance between adopted rule and published notice of proposed rule adoption
31.10(17A) Exemptions from public rule-making procedures
31.11(17A) Concise statement of reasons
31.12(17A) Contents, style, and form of rules
31.13(17A) Agency rule-making record
31.14(17A) Filing of rules
31.15(17A) Effectiveness of rules prior to publication
31.16(17A) General statements of policy
31.17(17A) Review by agency of rules
CHAPTER 32
QUALIFIED BENEFITS ARRANGEMENT
32.1(97B) Qualified benefits arrangement

CHAPTER 33
UNIFORM RULES FOR WAIVERS
33.1(17A,97B,ExecOrd1) Applicability
33.2(17A,97B,ExecOrd1) Criteria for waiver
33.3(17A,97B,ExecOrd1) Process for filing a petition
33.4(17A,97B,ExecOrd1) Additional information
33.5(17A,97B,ExecOrd1) Notices
33.6(17A,97B,ExecOrd1) Intervenors
33.7(17A,97B,ExecOrd1) Hearing, ruling and timing
33.8(17A,97B,ExecOrd1) Defense
33.9(17A,97B,ExecOrd1) Public availability
33.10(17A,97B,ExecOrd1) Rules from which the agency shall not grant waivers
33.11(17A,97B,ExecOrd1) Voiding or cancellation
33.12(17A,97B,ExecOrd1) Violations of conditions
33.13(17A,97B,ExecOrd1) Appeals