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545—4.3(384) Optional procedures. These employee benefits may be budgeted in either the city general or city trust and agency fund for those employees being paid from the city general fund.

- 1. Employer's share of police and fire pension and retirement systems under Iowa Code chapters 410 and 411.
 - 2. Employer's share of medical payments under Iowa Code sections 410.18 and 411.15.
 - 3. Retiree hospital/medical/prescription benefits pursuant to Iowa Code section 364.25.
 - 4. Workers' compensation costs or insurance premiums.
 - 5. Unemployment benefits.
- 6. Employer's share of employee benefit plan costs for employees and their dependents which would include only:Hospital/medical/prescription benefits;

Dental benefits:

Disability insurance benefits;

Life insurance benefits;

Long-term care insurance benefits;

Vision benefits.

- 7. Deferred compensation programs for city managers, fire chiefs, and police chiefs who do not participate in either IPERS or the Municipal Fire and Police Retirement System of Iowa (MFPRSI).
- 8. Employee wellness programs that are a part of, or are included with, a hospital/medical/prescription benefit program or a health and fitness program for employees that is adopted by city council motion, resolution, ordinance or included in a document approved by the city council.
 - 9. Employee assistance program providing free counseling for employees and their dependents.
- 10. Occupational Safety and Health Administration (OSHA) required tests (e.g., pulmonary and heart tests).
- 11. Regularly scheduled, city-required postemployment physicals for employees, police reserves and volunteer firefighters.