



IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Gregory S. Samorajski, CFA
Chief Executive Officer

Kim Reynolds
Governor

Adam Gregg
Lt. Governor

IPERS Employer Bulletin 2023-1

DATE: February 9, 2023
TO: City and County Reporting Officials
FROM: Greg Samorajski, CEO
SUBJECT: Part-Time Appointed Officials of Counties and Cities (revised)

In Iowa, some township trustees and township clerks are elected while others are appointed. Additionally, sometimes cities must appoint a mayor or council person outside a normal election.

As of January 1, 2023, all newly appointed part-time officials are covered for IPERS and Social Security. They do not have optional coverage. Use occupation code 01 to report wages for these individuals.

Please note: Any part-time officials appointed prior to January 1, 2023, will retain their optional coverage as previously submitted to IPERS. Use occupation code 01 with Social Security withheld when reporting wages for any current part-time appointed official *with* IPERS coverage.

At retirement, part-time appointed officials, under the age of 70, are required to leave office and terminate all IPERS-covered employment to satisfy the bona fide retirement rules.

INQUIRIES

If you have any additional questions or concerns about this update, contact the Employer Relations Bureau at 877-473-7799. Please reference IPERS Employer Bulletin 2023-1.



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IPERS Employer Bulletin 2023-2

DATE: May 11, 2023
TO: All IPERS Reporting Officials
FROM: Greg Samorajski, CEO
SUBJECT: Import Files for Monthly Wage Reports

Effective April 26, 2023, IPERS requires that all import files contain a file extension of either .txt or .dat. Previously, monthly wage import files did not need to contain a file extension. Please contact your software provider if your file can not contain one of these extensions.

Import File Format Specifications (page 46 of Employer Handbook)

To import wage reports into I-Que, use the file format required for wage reporting provided below. You may need to provide this information to your software vendor or your programming staff in order to report wages in this format.

Special notes on the file requirements:

- All fields are required unless otherwise noted in the "Description" column of the chart. Enter blank spaces for fields where you don't have any information to provide.
- All text should be proper case, meaning I-Que will accept both uppercase and lowercase letters.
- Special characters are accepted in the name and address fields. For example, hyphens may be used in hyphenated names; apostrophes may be used in O'Leary, etc.
- All numeric fields should be right-justified and zero-filled.
- All alpha and alphanumeric fields should be left-justified and space-filled.
- Files must be text (.txt) or data (.dat) files with predefined columns for importing. The encoding must be ANSI.

If your software provider is unable make this change immediately, try these steps to add the extension to your file.

1. Click to select your file from where it was saved,
2. Open the file with Notepad.
3. Click File, select Save As from the drop down.
4. Under Save as type at the bottom of the box – select .txt and verify the Encoding box is ANSI.
5. Click Save. Your file should be ready now to import into I-Que

We apologize for this late notice. These changes were required to ensure only certain types of files could be introduced and imported into I-Que.

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If you have any additional questions or concerns about this update, contact the Employer Relations Bureau at 877-473-7799. Please reference IPERS Employer Bulletin 2023-2.



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IPERS Employer Bulletin 2023-3

DATE: August 4, 2023
TO: Reporting Officials
FROM: Greg Samorajski, CEO
SUBJECT: Independent Contractors

As of July 1, 2023, IPERS retirees can work as an independent contractor for, or work in a non-IPERS-covered position with, an IPERS-covered employer after receipt of one retirement benefit payment. Retirees can also enter into a written or verbal agreement to perform services as an employee, independent contractor or volunteer for an IPERS-covered employer after receipt of one retirement benefit payment. The previous requirement was four months. These requirements are established in IAC 495-11.5(1).

The IRS determines whether an individual is an employee or an independent contractor. Additional guidance and information is available on the [independent contractor page](#).

Returning to work information for retirees is available on the [returning to work page](#).

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Contact IPERS' Employer Relations Bureau at 877-473-7799 with questions or for additional information. Please reference IPERS Employer Bulletin 2023-3.



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IPERS Employer Bulletin 2023-3a

DATE: August 25, 2023
TO: Reporting Officials
FROM: Greg Samorajski, CEO
SUBJECT: Independent Contractor Clarification for School Districts

This Employer Bulletin is a follow up to [Employer Bulletin 2023-3](#) that was sent on August 4.

On July 1, 2023, IPERS implemented new rules for members who return to work as an independent contractor during retirement. IPERS has received several questions about who qualifies as an independent contractor. The guidelines below can help you consistently decide who is an employee and who is an independent contractor.

IPERS members may be an independent contractor if they:

- Have an established business that offers defined services.
- Offer services to multiple customers or clients.
- Are hired to work for you through a normal bid process.
- Have substantial control over how services are provided.

IPERS members may NOT be an independent contractor if they:

- Perform work only for your organization.
- Do not operate under a business name.
- Are subject to substantial control by your organization over how services are provided.
- Do not promote their services.
- Are a teacher or superintendent.
- Are a city council member, city clerk or other public official.
- Are performing an essential governmental function.

For more information about determining employee status, visit our [Independent Contractor page](#).

Federal and Iowa laws define a legitimate retirement and dictate how long a person must remain out of public employment before returning. More information is available on the [Bona Fide Retirement page](#).

Substitute Teacher Clarification

IPERS members who return to public employment as substitute teachers are subject to Bona Fide Retirement regulations regardless of whether substitutes are classified as temporary or permanent employees.

Employers should classify substitute teachers uniformly. Employers should not classify retired employees differently than younger employees. If the employer deems all substitute teachers as temporary employees, the employees do not qualify for IPERS coverage until they earn at least \$1,000 in two consecutive quarters. Those employers could rehire retired substitutes (temporary employees) after the individual receives one retirement benefit payment.

To attract substitutes, many employers consider all substitutes permanent employees. In these cases, IPERS coverage begins immediately. However, permanent substitute teachers may not be rehired until they receive four retirement benefit payments. Classifying all substitute teachers as permanent employees may help with recruitment. IPERS receives many inquiries from substitute teachers looking for employers who offer immediate coverage.

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Contact IPERS' Employer Relations Bureau at 877-473-7799 with questions or for additional information. Please reference IPERS Employer Bulletin 2023-3a.



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IPERS Employer Bulletin 2023-4

DATE: October 24, 2023
TO: Reporting Officials
FROM: Greg Samorajski, CEO
RE: FY2025 contribution rates and CY2024 compensation limits

Yesterday IPERS announced that FY2025 contribution rates for members and employers will be unchanged from current rates. Information about how contribution rates are established is [here](#).

Revised November 7, 2023: The IRS has announced that the annual wage ceiling for CY2024 is \$345,000. The original version of this Bulletin incorrectly reported the wage ceiling as \$340,000.

	Member Share	Employer Share	Total
Regular Members			
7/1/23 – 6/30/24	6.29%	9.44%	15.73%
7/1/24 – 6/30/25	6.29%	9.44%	15.73%
Sheriffs and Deputy Sheriffs			
7/1/23 – 6/30/24	8.51%	8.51%	17.02%
7/1/24 – 6/30/25	8.51%	8.51%	17.02%
Protection Occupations			
7/1/23 – 6/30/24	6.21%	9.31%	15.52%
7/1/24 – 6/30/25	6.21%	9.31%	15.52%

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For more information, contact the Employer Relations Bureau at 877-473-7799, or [send an email](#). Please reference IEPRS Employer Bulletin 2023-4.



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IPERS Employer Bulletin 2023-5

DATE: November 7, 2023
TO: Reporting Officials
FROM: Greg Samorajski, CEO
RE: CY2024 wage ceiling

IPERS *Employer Bulletin* 2023-4, distributed on October 24, 2023, incorrectly reported that the wage ceiling for CY2024 is \$340,000. **The correct wage ceiling for CY2024 is \$345,000.** IPERS apologizes for the inconvenience. Please [visit our Contribution Rates page](#) for more information.

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For more information, contact the Employer Relations Bureau at 877-473-7799, or [send an email](#). Please reference IEPRS Employer Bulletin 2023-5.



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IPERS Employer Bulletin 2023-6

DATE: November 30, 2023
TO: Reporting Officials
FROM: Greg Samorajski, CEO
RE: IPERS correspondence

Effective immediately, IPERS will provide correspondence to all employers by email. This includes notification of documents that require your attention, The Latest Word newsletter and Employer Bulletins.

If your primary mode of communication with IPERS was U.S. Mail, IPERS has changed your preference in I-Que to email. Please do not change your preference to U.S. Mail. IPERS is in the process of eliminating this functionality from I-Que.

We appreciate your support as IPERS strives to communicate in the quickest and most cost-effective manner. Please contact us at 877-473-7799 between 8 a.m. and 4:30 p.m. Monday through Friday if you have any questions.

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For more information, contact the Employer Relations Bureau at 877-473-7799, or [send an email](#). Please reference IPERS Employer Bulletin 2023-6.