



# Application for Military Leave Contributions

If you are an IPERS member, you may be eligible to receive free service credits and wage restoration in your IPERS account. You may also make voluntary IPERS contributions for the period of military leave and have your employer make the appropriate matching contributions.

**To be eligible, an IPERS member must:**

- (1) Be called to active military duty from an IPERS-covered position, and
- (2) Go back to work in an IPERS-covered position after December 12, 1994, within 12 months after the member's military leave ends.

I understand that:

- Additional retirement contributions submitted as a result of this form will be treated as Internal Revenue Code (IRC) Section 414(h)(2) pickup contributions.
- This payroll deduction authorization is required to satisfy IRC and Iowa Code requirements. Deductions must be made from payroll before you leave employment with an IPERS-covered employer.
- These additional contributions may increase only my death benefit or my refund value. If I receive a refund after I leave covered employment, I will not be eligible to receive monthly retirement benefits.
- The time period when I can make up contributions is equal to three times the period of my military service, not to exceed 5 years, from the date I return to IPERS-covered employment.
- Contributions made as a result of this form will be allocated to the applicable months/quarters in which my covered wages were reduced because of active military duty. If additional employment results in different quarters being included in the average salary used in my benefit calculation, IPERS will not provide me a refund or credit for the contributions.
- If contributions made as a result of this form are \$100 or less, the full amount will be deducted from my wages at one time and forwarded to IPERS.
- It is my responsibility to give a copy of this application and my DD214 to IPERS and to my employer.
- IPERS will have no liability if I do not provide this application to my employer in time to have deductions made from my earnings from covered employment.

- The total amount of additional retirement contributions under this agreement is: \$\_\_\_\_\_.
- Deductions are to be made from my salary, for a total of \_\_\_\_\_ months in the amount of \$\_\_\_\_\_ a month, with a final payment of \$\_\_\_\_\_.
- My employer must make deductions under this agreement only if my earnings include sufficient funds to do so after any other mandatory reduction.
- My employer must pay the contributions to IPERS in one lump sum after all payments have been collected. I understand that IPERS will accept payments only from my employer, and not directly from me.
- This agreement will remain in effect until the designated contribution amount is collected and paid in full, or until my termination of employment, retirement, or death.

I have **attached a copy of my DD214** and hereby **irrevocably** authorize the payroll deductions described above under the conditions given on this application.

Member name (please print): \_\_\_\_\_ Member ID: \_\_\_\_\_

Member signature: \_\_\_\_\_ Date: \_\_\_\_\_

Employer name: \_\_\_\_\_



# Employer Wage Certification for Military Contributions

(To be completed by employer official)

Employee name: \_\_\_\_\_

Employer name: \_\_\_\_\_ Employer ID number: \_\_\_\_\_

Date employee resumed covered employment after return from military leave: \_\_\_\_\_

- Read the front side of this form for complete information on this process.
- Complete this form only after the employee returns to covered employment. Eligible veterans have a time period to make up contributions equal to three times the period of military service, not to exceed 5 years, from the date of reemployment.
- Complete the chart below. To calculate contributions due:

$$\begin{matrix} \text{Member contribution rate} \\ \text{OR} \\ \text{Employer contribution rate} \end{matrix} \times \begin{matrix} \text{Additional wages} \\ \text{that would have been paid to member} \\ \text{during time that rate was used} \end{matrix}$$

IPERS contribution rates often change each July 1. Rate tables are available on IPERS' website, or by calling IPERS.

- **DO NOT SEND MONEY WITH THIS FORM.** You may estimate and withhold all or some of the contributions due before this application is submitted to IPERS to ensure all deadlines are met. However, the final amount due is determined by IPERS. Employers will be billed for contributions owed on the Employer Monthly Statement after IPERS receives this completed application. Contributions not paid by the statement's due date are subject to interest and/or late fees charged to the employer.

Month/ year	Occupation code	Wages reported as ("0" if none)	Add'l wages that would have been paid	Contribution rates for month/year	MEMBER contributions due	EMPLOYER contributions due
				Member: Employer:		
				Member: Employer:		
				Member: Employer:		
				Member: Employer:		
				Member: Employer:		
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<b>TOTAL MEMBER AND EMPLOYER CONTRIBUTIONS DUE:</b>						

On behalf of the above-named employer, I hereby certify that the amounts below reflect the monthly breakdown of wages that would have been paid to the above-named employee during the employee's active military leave.

**DO NOT ENCLOSE A CHECK AT THIS TIME. YOUR NEXT EMPLOYER MONTHLY STATEMENT WILL INCLUDE THE AMOUNT DUE.**

Employer official's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Employer official's name printed: \_\_\_\_\_ Phone: \_\_\_\_\_