

## *IPERS Employer Bulletin 2020-2*

DATE: March 20, 2020  
TO: Reporting Officials  
FROM: Donna M. Mueller, CEO  
SUBJECT: Guidance for Schools

The increasing prevalence of COVID-19 has created several unique situations for Iowa school districts. Answers to a few common questions are below.

**When a school closes as a safety measure to contain COVID-19 but continues to pay its employees, is that pay IPERS-covered?**

Yes. IPERS considers this administrative leave, and employers must withhold IPERS contributions.

**Is unemployment compensation for furloughed or laid off employees considered covered wages?**

No. Third party payments are not IPERS-covered wages.

**If an employee is planning to retire at the end of the school year, what is his/her termination date if he/she does not return to duty before the end of the school year?**

Please use your school district's original end of school date as the employee's termination date instead of the last day he/she worked in the classroom.

**Example:**

Original Last Day of School = May 28, 2020

Actual Last day on Duty = March 13, 2020 (School closes for safety reasons)

Termination Date should be May 28, 2020

Last Check Date could be August 2020

### **INQUIRIES**

For further information, contact the Employer Relations Bureau at 877-473-7799. Please reference IPERS Employer Bulletin 2020-2.