



Compliance Review Workbook

For Miscellaneous Employer Types

IPERS employer ID: _____

Name of entity: _____

Street address: _____

City: _____

State: _____ Zip: _____

Reporting official: _____

Title of reporting official: _____

Phone: _____

Calendar year under review: _____

Compliance officer: _____

Date/time of compliance review: _____

**IOWA PUBLIC EMPLOYEES'
RETIREMENT SYSTEM (IPERS)**

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Overview of the Compliance Review

Purpose. The purpose of an IPERS compliance review is to promote and document compliance with the laws and regulations pertaining to proper administration of the pension plan. IPERS and the public employees covered by IPERS rely upon their employers to correctly cover wages and to remit contributions in a timely manner. This dependence upon an employer by both the employee and IPERS emphasizes the very serious task a reporting official takes on when administering this required program.

Format. A compliance review uses a base year and takes a “picture” of the employer’s conformity with regulations. Additional years may be reviewed when problems arise that require research into previous years.

No compliance review, without undue expenditure of time and resources, can uncover every problem with compliance. An employer must remember that the burden is still upon them to remain familiar with IPERS laws, rules, and procedures when they change. Problems not uncovered in a compliance review must still be reported to IPERS as the employer becomes aware of them.

The format of this workbook is designed for clear statements of current standards and compliance and is not intended to be all-inclusive. Interpretations of problem issues as addressed in *The Latest Word*, training seminars, and other IPERS media should be used as supplements to these standards. The employer signoff puts the reporting official on record as knowing the compliance standards described in this workbook. Legal remedies can be pursued against an employer and/or reporting official who signs off as being in compliance and then knowingly disregards those standards.

The usefulness of a compliance review relies upon the topics discussed and the ability to retrieve information by the reporting official and other users. To that end, clear statements of current standards are made for each topic. Lists of employees for whom the employer is not currently in coverage compliance are created and attached for reference, and then are corrected. Specific dates for remedy will be agreed upon by both the reporting official and compliance officer. Other users, including a future reporting official not at the compliance review, will be able to determine the scope of prior reviews and corrections, if any.

Legal basis. IPERS is created in Iowa Code Chapter 97B. Chapter 97B is supplemented by administrative rules found at Part 495 of the Iowa Administrative Code. These rules have the force of law and also provide the foundation for many of the requirements, limitations, and procedures discussed in the workbook. As a qualified defined benefit plan, IPERS is also governed by the Internal Revenue Code, primarily by IRC Section 401(a).



Contacting IPERS

Website

www.ipers.org

E-mail

For information on benefits:

info@ipers.org

For Employer Relations Bureau:

employerrelations@ipers.org

For Accounting Bureau:

ipersaccounting@ipers.org

Employer Relations Bureau

For I-Que and Compliance Information:

Toll free: 877-473-7799

(Monday-Friday 8:00 am - 4:30 pm)



Employment Coverage Issues

The following eligibility rules determine who should be covered by the pension plan. Employers must designate all employees as either permanent or temporary. Permanent employment can be either full-time or part-time; however, all employees in a given category must be covered *consistently*.

Generally, if the period of employment is intended at the onset to last six months or longer, the employee should be classified as a permanent worker, regardless of full-time or part-time work, and all wages should be covered from the date of hire. If the period of employment is expected to last less than six months, the employment should be classified as temporary. For temporary employees, the employer should use the temporary rules described below to determine if and when to begin IPERS coverage.

Employers have some latitude in designating who is classified as permanent part-time and who is temporary. For example, "citizen" coaches, substitute teachers, driver education instructors, and others who have specific, short periods of recurring employment and are not employed by the school district in any other capacity may be classified as either temporary or permanent employees. Ambulance personnel and seasonal employees are usually categorized as temporaries. Volunteer firefighters must initially be classified as temporaries, but may become permanent employees if the compensation received and duration of the relationship exceeds the limits described below.

A "yes" or "no" indicates whether or not the employer had at least one employee in this classification during the review year. "N/A" indicates this classification does not apply.

Regular Class Employees

_____ **Permanent full-time or part-time employees.** (IAC 5.1 and 5.2)
Covered from date of hire.
Types of employment contracts: (Administrator or Director) _____

- _____ **Temporary employees.** (IAC 5.2(13))
- Covered upon attainment of 2 consecutive quarters of \$1,000 or more in earnings. Coverage starts the first pay period of the third quarter immediately following the qualifying period. All subsequent wages are covered unless there is a formal termination (written documentation of facts and dates) or 4 consecutive quarters without reported wages. Employees then have to re-qualify for coverage when returning to work. Employees who have not qualified under these criteria but who have worked more than 1040 hours in a calendar year are covered on all subsequent wages.
 - If an employee is in a temporary position for more than one employer; the employee must qualify separately with each employer.

| | Qualify | Date of Hire | N/A |
|--------------------|--------------|--------------|--------------|
| Seasonal employees | Yes___ No___ | Yes___ No___ | Yes___ No___ |
| On-Call employees | Yes___ No___ | Yes___ No___ | Yes___ No___ |
| PRN | Yes___ No___ | Yes___ No___ | Yes___ No___ |

- **Documentation:**
 - Other: Termination notices, Seasonal advertising and Applications for employment

- _____ **Student employees.** (IAC 5.2(18))
- *Students in high school and lower grades:* Yes___ No___ Covered correctly? Yes___ No___
 - Exempt from coverage.
 - *College employees:* Yes___ No___ Covered correctly? Yes___ No___
 - Not covered when enrolled full-time or part-time and working part-time at college where enrolled.



_____ **Retired/reemployed employees.** (IA Code section 97B.48A, IAC 5.1(1))

Covered correctly? Yes ___ No ___

- Treated the same as new hires when determining coverage. No consideration is given to the employee’s age or prior service in determining coverage.
- Note: IPERS retirees must satisfy the four-month *bona fide retirement period*. Retirees cannot work for a covered employer for one full calendar month after retirement (first month of entitlement to benefits, or FME) and cannot be in covered employment for a further three months, when reemployed under temporary status.
- Documentation: Retired Employee Report

Optional Coverage Positions

The employee categories included in the following list are **covered** on the date of hire but have 60 days to elect out of IPERS coverage. Persons with optional membership who were in eligible positions prior to January 1, 1999, had until December 31, 1999, to elect out of coverage. For new hires and persons who did not previously elect coverage, coverage continues from January 1, 1999, or date of hire, whichever is later, forward unless the election is made to opt out. The *Election for Termination of IPERS Coverage* form is used for all employees with optional membership who wish to terminate membership, unless they are already a member of another publicly financed retirement system. This form cannot be used by someone who is currently covered to opt out of membership after the 60-day opt-out period has expired.

- _____ Part-time elective officials of other political subdivisions, except part-time county attorneys, who are included.
- _____ Members of the General Assembly of Iowa.
- _____ Temporary employees of the General Assembly of Iowa.
- _____ Non-vested employees of drainage and levee districts.
- _____ Employees of a community action program that is an instrumentality of the state or political subdivision.
- _____ Magistrates.
- _____ Members of the ministry, rabbinate, or other religious order who have taken the vow of poverty.
- _____ Members of the State Transportation Commission, the Board of Parole, or the State Health Facilities Council.
- _____ Staff members who administer the Municipal Fire and Police Retirement System of Iowa.
- _____ Employees of a municipal water utility or waterworks that has a pension plan pursuant to Iowa Code Chapter 412.
- See the *Election for Termination of IPERS Coverage* form for a complete list of optional coverage classifications. Only classifications listed on the form are eligible for optional coverage.
 - Documentation: *Election for Termination of IPERS Coverage* form(s):

_____ **Per diem payments.** (IAC 5.2(1))

- Not covered unless paid to a part-time elected official who has chosen coverage.

Special Rules for Unique Employment Classifications

_____ **Board/commission members.** (IAC 5.2(43)), except employees of boards and commissions expressly excluded under Chapter 97B.)

Covered correctly? Yes ___ No ___

- Covered if elected, full-time, and salaried.
- Covered if elected, part-time, salaried, and have opted coverage.
- Covered if appointed and salaried.
- Not covered if elected, full-time, and paid per diem only.
- Not covered if elected, part-time, and paid per diem only.
- Not covered if appointed and paid per diem only.

Types of boards/commissions and how they are compensated:

| | | | |
|-------|---------------|-----------------|------------------|
| _____ | Salary? _____ | Per diem? _____ | Volunteer? _____ |
| _____ | Salary? _____ | Per diem? _____ | Volunteer? _____ |



Employees Eligible for Coverage Under Alternative Retirement Benefits Systems

_____ **Employees of a community college or university.** (IAC 5.2(40))

- Covered from date of hire if permanent and not eligible for alternative coverage. If eligible, employees are covered until and unless they choose an alternative retirement benefits system. Employees have 60 days from the date of eligibility to join another system.

_____ **Employees appointed by the State Board of Regents** (IA Code section 97B.1A(8)(a)(9))

- Covered unless, at the discretion of the State Board of Regents, they elect coverage in a retirement benefits system qualified by the State Board of Regents.

Exclusions

_____ **Adjunct instructors.** (IAC 5.2(34))

Covered correctly? Yes___ No___

- Adjunct instructors employed by a community college or university are **excluded** from coverage unless their teaching load exceeds certain limits. Adjunct instructors are persons employed by a community college or university without a continuing contract and whose teaching load does not exceed one-half time for two full semesters or three full quarters for the calendar year.
- Documentation: _____

_____ **Referee services.** (IAC 5.2(48))

Covered correctly? Yes___ No___

- Effective July 1, 1999, referee services are excluded unless the performance of such services is included in the employee's regular job duties.
- Documentation : List of referees who are also employees

_____ **Resident Doctors/Interns.** (IA Code section 97B.1A(8)(b)(2))

Covered correctly? Yes___ No___

- Graduate medical students while serving as interns or resident doctors in training at any hospital are not covered

_____ **Foreign exchange teachers and visitors.** (IAC 5.2(19) and IA Code section 97B.1A b(4))

Covered correctly? Yes___ No___

- Foreign scholars, trainees, professors, teachers, research assistants, and specialists in their field of specialized knowledge or skill are excluded.
- Documentation: Name and type of visa

_____ **Independent contractors.** (IAC 5.1(1) and 5.2(38))

- The employer or employee must complete the *Worker Status Determination* form for review of accurate designation as an employee or contractor.
- Issuance of IRS Form 1099-MISC does not create the contractor designation. Its issuance should be made after it has been accurately determined that the worker is a contractor. If the actual circumstances of the work performed differ substantially from the wording on the review form, a further review could still be performed by IPERS.
- Form 1099-MISC: _____

_____ **Volunteers.** (IAC 5.1(1))

- A person cannot volunteer in a normally paid position or during their bona fide retirement period.
- Excluded if they are true volunteers who receive no remuneration for services performed for the employer.

For a complete list of excluded employees, see page 26 of the *IPERS Employer Handbook* and IAC 5.2.

Compensation Coverage Issues

The following rules are used to determine coverage for these forms of compensation.

Covered Wages

_____ **Salary or hourly.** (IAC 6.2)

- IPERS is when paid not when earned. EX: Employee worked June 25-29 and paid in July, wages would be reported to IPERS in July and would receive a 3rd quarter service credit.

_____ **Overtime.** (IAC 6.2)

Covered correctly? Yes___ No___

_____ **Compensatory pay.** (IAC 6.3(4))

Covered correctly? Yes___ No___

- Covered to a maximum of 240 hours per calendar year or fiscal year when paid as lump sum(s).
- Covered if paid as replacement of normal compensation.
- Limit of _____ hours that can be accumulated.

_____ **Longevity pay.** (IAC 6.3(7))

Covered correctly? Yes___ No___

_____ **Back pay.** (IAC 6.3(11))

Covered correctly? Yes___ No___

- Must be allocated to the month or quarter(s) in which it should have been paid.

_____ **Hospital Work Relative Value Units pay.**

Covered correctly? Yes___ No___

_____ **Alternative Compensation Arrangements** (IA Code section 97B.1A(26)(a)((1)))

Covered correctly? Yes___ No___

- Iowa Code requires IPERS contributions on all remuneration an employee receives. These arrangements do not meet any of the exclusions outlined in the Iowa Code 97B or Administrative Code 495.

Compensation Not Treated as Covered Wages

_____ **Severance pay.** (IA Code section 97B.1A(26)(a)((2))(c)), IAC 6.3(6)))

Covered correctly? Yes___ No___

Excluded whether paid as lump sum or installments.

_____ **Early retirement incentive pay.** (IA Code section 97B.1A(26)(a)((2))(c)), IAC 6.3(6)))

Covered correctly? Yes___ No___

Excluded whether paid as lump sum or installments.

What is offered? _____

_____ **Bonuses.** (IAC 6.3(7)a., IA Code section 97B.1A(26)(a)((2))(n)))

Covered correctly? Yes___ No___

Excluded as of July 1, 2008 whether paid for the performance of services, an *early retirement incentive* or *recruitment bonus*.

Type of bonus: _____



_____ **Allowances.** (IA Code section 97B.1A(26)(a)((2))((i)), IAC 6.3(7)c))

Covered correctly? Yes ___ No ___

Excluded as of July 1, 2008.

Type of allowance: _____

_____ **Workers' compensation.** (IAC 6.3(3), IA Code section 97B.1A (26)(a)((2))((f)))

Covered correctly? Yes ___ No ___

- Not covered if payments are made by employer-self-insured or a third-party payer, such as an insurance company or trust.
- Amounts paid by the employer/employee to supplement the workers' compensation check are covered.
- Employees on workers' comp? _____ Supplemented? _____

Conditionally Covered Wages

The following items *may* be treated as covered wages if certain requirements are met.

_____ **Administrative Leave.** (IA Code section 97B.1A(26)(a)((2))((c)), IAC 6.3(6))

Covered correctly? Yes ___ No ___

- Covered if employee is not terminated during leave.
- Not covered if employee has been terminated.

_____ **Vacation time, sick leave, personal day, or paid-time-off (PTO) pay.** (IAC 6.3(1), (2), (6))

Covered correctly? Yes ___ No ___

- Covered when used to replace normal pay during a regular pay period.
- Not covered when paid out as a lump sum at termination or in addition to regular pay.

Types of lump-sum payments: _____

_____ **Short- or long-term disability.** (IAC 6.3(3))

Covered correctly? Yes ___ No ___

- Covered if paid from the general assets of the employer.
- Not covered if payments are made by a third-party payer, such as an insurance company or trust.
- Self-funded? _____ Supplemented? _____

_____ **Legal settlement.** (IA Code section section 97B.1A(26)(a)((2))((j)), IAC 6.3(11))

Covered correctly? Yes ___ No ___

- Covered only to the extent that eligible wages are included in the settlement. Must be reinstated to be covered.
- Not covered to the extent that interest, fees, punitive payments, and other nonwage amounts are included in the settlement.
- IPERS should be contacted whenever a legal settlement is involved.

_____ **Wage equivalent.** (IA Code section 97B.1A(26)(a)((2))((a)), IAC 6.3(9)) (house, meals, memberships)

Covered correctly? Yes ___ No ___

- Covered if reported as taxable income for federal purposes and paid primarily for the benefit of the employee. Its fair market value is being reported in the quarter(s) when primarily benefited or when the employer realizes the expense.
- Not covered if not reported for federal income tax purposes.
- Not covered if reported for federal income tax purposes but provided primarily as a benefit to the employer.

Type of wage equivalent: _____

_____ **Employer contribution to a TSA, 403[b], 457, FSA, or any such plan.** (IA Code section 97B.1A(26)(a)((2))((d)))

Covered correctly? Yes ___ No ___

- Covered to the extent that employer contributions can uniformly be received in cash. Benefits are taxable even if the cash option is not chosen.



- Not covered if the contribution cannot be received as cash now instead of being paid into the TSA, 457, FSA, or any similar plan.
- Member contributions are included in IPERS taxable wages.
Type of contribution: _____

Section 125 Plans. (IAC 6.5) (cafeteria plan benefits, flexible spending accounts)

1. Do you offer Health Insurance Yes_____ No_____

(If no insurance is offered, skip all remaining questions.)
2. If yes, can the employee opt of insurance? Yes_____ No_____
3. If the employee can opt out, do they have to show proof of other insurance or can anyone opt out?

Proof of other insurance? Yes_____ No_____

Anyone can opt out? Yes_____ No_____
4. Does the employer subsidize the employee for not taking insurance? Yes_____ No_____

If yes, is the employee allowed to receive and keep cash or must they purchase other benefits such as TSAs, HSAs, or flex spending accounts?

Purchase other benefits? Yes_____ No_____

Received cash? Yes_____ No_____
5. Is the cash option offered to all employees or only to certain employment groups? Ex: teachers, administrators, full-time, part-time, etc. (Please indicate details for each group).
 - If the employees are allowed to receive a cash option:

Do you have a Certified Section 125 Plan Yes_____ No_____

 - If No, and you have a cash option, nothing would be covered for IPERS.
 - If Yes, have you sent in the Certification Form Yes_____ No_____
 - If Yes, IPERS will need a copy of your Summary Plan Description.
 - Copy of Summary Plan Description obtained? Yes_____ No_____

Coverage Rules -

- Covered to the extent that employer contributions can uniformly be received in cash. Benefits are taxable even if the cash option is not chosen.
- Not covered if benefits cannot be received in cash.
- Not covered if cash benefit is not uniformly available. Uniformity is assessed coverage group by coverage group, and uniformity is not destroyed by the fact that different persons within a coverage group receive different amounts because of actuarial factors.
- Special coverage provisions for cafeteria plans exist if an employer’s plan continuously included otherwise ineligible benefits as IPERS-covered wages from January 1, 1997, through January 1, 2000.
- Employer Contributions to fringe benefit plans that are not certified cannot be considered IPERS-covered wages. Annual Certification is required by December 31.
- Difference between single and family premiums or plan deductibles.
 - Not covered if payments are for the difference between the costs of single and family insurance coverage when not uniformly available to all participants in the plan. Payments for the difference between single and family premiums are not uniform if they are only provided to persons who can prove coverage under another insurance plan.
 - Covered if uniformly available to all participants in the plan and certification is provided.



Notes -

Contribution Issues

_____ **Compensation cap.** (IA Code section 97B.1A(26)(b)(1))

Annual wages in excess of \$ _____

_____ **Pretax contributions.** (IA Code section 97B.11A, IAC 4.6(7))

- Contributions must be deducted on a pretax basis for *federal* income tax, effective January 1, 1995.
- Contributions must be deducted on a pretax basis for *state* income tax, effective January 1, 1999.

Pretax status: W-2s _____
 Retirement plan: Box 13 _____

Random Sampling of W-2s should be collected

Occupation Class Codes

_____ **Regular class**

| | |
|---|-----------------------------|
| _____ 01 (Regular) | Effective July 4, 1953 |
| _____ 04 (Legislators) | Effective July 4, 1953 |
| _____ 11 (Education related) | Effective July 4, 1953 |
| _____ 17 (Part time elected officials) | Effective December 31, 2002 |
| _____ 19 (Licensed health care professionals) | Effective July 1, 2004 |
| _____ 28 (Licensed teachers) | Effective July 1, 2020 |
| _____ 29 (Full time elected officials) | Effective January 1, 2021 |

_____ **Protection class**

| | |
|--|--|
| _____ 02 (State conservation peace officers) | Effective July 1, 1976 |
| _____ 05 (Correctional officers) | Effective July 1, 1980 |
| _____ 06 (City police officers) | Effective July 1, 1983, includes Part time officers January 1, 1995 |
| _____ 07 (Airport firefighters) | Effective July 1, 1986 |
| _____ 08 (Airport safety officers) | Effective July 1, 1988 |
| _____ 10 (DOT peace officers) | Effective July 1, 1990, traffic/weight |
| _____ 13 (Firefighters) | Effective July 1, 1994 |
| _____ 15 (Fire prevention inspect. peace officers) | Effective July 1, 1992 |
| _____ 16 (State airport security officers) | Effective July 1, 2000 |
| _____ 20 (Emergency medical service provider/EMT) | Effective July 1, 2008 |
| _____ 24 (Insurance special investigators) | Effective July 1, 2014 |
| _____ 25 (Parole peace officers) | Effective July 1, 2014 |
| _____ 26 (Regents police officer) | Effective July 1, 2016 |
| _____ 27 (Psychiatric security specialists) | Effective July 1, 2016 |

Contribution Rates (IA Code section 97B.11 and IAC 4.6[1], [2], [3])

For the current and past contribution rates, please see our website

<https://www.ipers.org/about-us/contribution-rates>



Employer Forms and Procedures

An integral part of proper coverage is the timely, accurate remittance of contributions supported by proper documentation. The following procedures and forms are used to report wages and employee information.

Remittance of payments. (IAC 4.3(1)(3)(6))

Payments are due by the 15th of each month for the previous month's liability. You may send a check with a copy of the Employer Remittance Coupon or submit payments thru I-Que using EFT. Failure to pay contributions by the 15th of each month will result in a late interest charge of \$20 minimum per month applied to the employer account. Late interest charges will not be assessed until that amount reaches \$1.00.

Interest Fees: _____ Current Balance: _____

Monthly reports. (IAC 4.3(2)(6))

- Reports are due by the 15th of each month for the previous month's liability. Failure to release your report by the 15th of each month will result in a late wage report charge of \$20 minimum per month applied to the employer account.
- Variances between amounts due and amounts paid should be investigated for the source of variance and resolved or corrected.
- Wage should be submitted via I-Que as an import or you may manually enter the wages through the wage report editor. Paper reports will be assessed a manual entry processing fee of \$20 and \$.25 per person on the report being processed.

Late Wage Report(s): _____

Employer Monthly/Annual Statement. (IAC 4.3(1))

Reflects all the transactions for the previous months liabilities including any adjustments made to the employers account. This is located in I-Que under Account Summary, Wage Reports, and Payment History in the Documents tab. Every August, IPERS runs the Employer Annual Statement and that document is available in the same location in I-Que.

Wage adjustments. (IAC 4.3(7)(8))

- A wage adjustment form is used to correct errors from previous quarters or months and should be processed promptly when errors have been discovered. You may also import wage adjustments using a spreadsheet provided by IPERS and then importing the adjustments into I-Que. Interest charges are incurred if completing adjustments for any months prior to the current month. Payments for these adjustments are due by the 15th of the month following the completion of the adjustment.
- Your entity will not be required to submit wage adjustments for, or collect contributions from, current or former non-retired employees that have terminated their employment. Please be advised, however, that these persons will retain their right and ability to request such wage adjustments be made. Should an affected employee request such an adjustment in the future, interest will be charged to your entity through the date the adjustment is completed.
- Wage adjustments increasing an employee's wages will result in the employee receiving a Notice of Contributions Due Letter from IPERS. Employees with adjustments decreasing their wages will not receive notification. Contributions from the employee are to be paid to the employer and it is the employer's responsibility to determine if there are any tax liabilities. A wage adjustment completed due to employer error does not excuse the employee from paying their share of the contributions.
- The Wage Adjustment Detail Report reflects the adjustments completed for each individual employee account. This is located in I-Que under Account Summary, Wage Reports, and Payment History in the Documents Tab.

Less than six months' employment. (IAC 4.3(9), IA Code section 97B.9A, 97B.10))

Previously reported wages may be removed and contributions refunded to the employer if the *permanent employment* had a duration of less than six months if completed within three years of their termination date. The six-month period begins with date of hire.

_____ **Tax treatment of contributions returned to employees as a result of wage adjustments.** (IAC 4.6(7))

Contributions returned to employees due to wage adjustments for wages for the year 1995 and later should be made federal taxable on the W-2 in the year the money is returned to the employee. Wages for the year 1999 and later should be made state taxable as well.

_____ **Notice of dissolution or merger.** (IAC 4.1(3)(4))

Any employer must complete and send in the *Close or Merge Employer Account* form to notify IPERS if the employer is terminating its existence or merging with or into another employer. Merging multiple offices is encouraged, such as merging county, sheriff, and assessor's offices or city, police, and library under one employer identification number.

_____ **Social security numbers.** (IAC 4.2(2))

Social security numbers **should** be used on all IPERS-related documents and correspondence regarding covered employees. If the employer discovers that an error has been made in reporting wages, a wage adjustment form should be completed and submitted.

_____ **Beneficiary forms.** (IAC 14.3(1)(2))

IPERS will provide information to new employees about accessing My Account to add or update their beneficiary information – please do not keep any copies of the member's beneficiary information.

_____ **Terminating employees.** (IAC 4.2(3)(b))

- The accuracy of termination dates and last-check dates are especially important because refunds and benefits are awarded based on this information. The termination date and last check date are entered on your monthly wage report on or after the last check date or through the View/Update Member Information. IPERS then sends the former employee information regarding his or her IPERS account.
- Refund claims. A reporting official completes the employer's page on the *Application for IPERS Refund* if the employment has been severed and the employee is not retiring.
- *Application for Retirement Benefits.* The reporting official completes the employer verification page for those members who are retiring.
- *Reemployment Termination Verification.* The employer completes the employer verification section of the form for employees who are retired, reemployed, and have terminated their reemployment.

_____ **Leaves of absence.** (IAC 7.1(3), 8.1(8))

- Prior to July 1, 1999, all unpaid leaves which result in no wages paid for at least one quarter must be substantiated with original documentation, granted for a maximum of one year at a time, and granted with the expectation that the employee will return to work.
- Effective July 1, 1998, members wishing to receive credit for qualifying leaves of absence must purchase this time, with some exceptions such as Family Medical Leave Act leave and some military leaves.
- Because the employees pay IPERS for the service credit, the employer may grant leaves of absence for periods longer than one year.
- The employer should inform returning employees to contact IPERS for information and instructions. Some leaves of absence are free of charge, but the forms must be completed for the employee to receive this free service credit.

_____ **Publications.** Many IPERS publications are available to assist employers.

- **Employer Handbook.** An updated copy if available for viewing on our website www.ipers.org.
- **The Latest Word.** This is the best way for IPERS to communicate written changes and interpretations to IPERS employers.
- **Bulletins.** Notices of issues containing more information than articles in *The Latest Word*.
- **Employer Training.** Reporting officials are encouraged to attend our employer training sessions, usually a half-day class during which issues important to the employers are discussed. New Reporting Official trainings are usually held in April and November. Our Annual Training is held at several locations throughout the State of Iowa in July. Notification of these trainings are posted on our website, mailed and/or emailed to our employers.

_____ **Employer forms.** Many forms are available on our website to assist employers.

