



News and Announcements

American Rescue Act funds

Several IPERS-covered employers are receiving funds from the American Rescue Act. Employers may use the funds to provide "premium pay" to employees who performed essential work during the COVID-19 public health emergency. "Premium pay" is a type of bonus, and bonuses are not covered wages under lowa Code chapter 97B.1A(26)(a)(2)(n). IPERS will not collect contributions from these payments.

If you are using these funds to pay your employees for their normal compensation, this pay source is IPERS-covered. Please only exclude employee payments that are considered premium pay.

I-Que file attachments

I-Que message center attachments should meet the following criteria:

- Files should include a period between the filename and the file type. (ex. IPERSfile.pdf, employer-record.xlsx)
- Filenames should not include the following special characters. < (less than), > (greater than), : (colon), "(double quote), / (forward slash), \ (backslash), \ (vertical bar or pipe), ? (question mark),
 - *(asterisk) IPERS is sometimes unable to view attachments when special characters are used.

If you have any questions about file attachments, please <u>contact the Help Desk</u> at 877-IPERS-99 (877-473-7799).

New legislation

Governor Reynolds signed Senate File 342, commonly known as "Back the Blue" bill, on June 17, 2021. The bill includes amendments to lowa Code Section 97B.50A, "disability benefits for special service members." These changes became effective on July 1, 2021.

A summary of the changes are as follows:

- 97B.50A(5)(b) any workers' compensation benefits received by a member for past or future medical expenses shall not be offset so long as it's for the same disability.
- 97B.50A(5)(c) any workers' compensation benefits received by a member for reimbursement of vacation time used, sick time used, or for any unpaid time off from work shall not be offset so long as it's for the same disability.
- 97B.50A(8A) this new subsection requires an employer to provide reasonable medical benefits for a member who is injured in the performance of his/her duties and is receiving an in-service disability retirement under subsection 2 or has waived an inservice disability under subsection 4, regardless of when the injury occurred or when the member's in-service disability commenced.

Visit our new website

We encourage you to explore our <u>new website</u> that features employer-specific pages (City, County, School or Other) where you can access the content you need.



Training and Education

Training for New Reporting Officials video

Are you a new reporting official and haven't attended the training? Or would you like to refresh what you learned at the training? We've got you covered! The training is now available on on-demand with videos made specifically for each employer group. Access the videos on the <u>Reporting Official Training Videos</u> page.

Compliance Tips

FY2022 contribution rates

<u>FY2022 contribution rates</u>, listed below, took effect on July 1, 2021. Regular member and employer contributions remained unchanged from FY2021. Contribution rates for Protection Occupation and Sheriff/Deputy Sheriff members and employers were reduced by 0.50%.

	Member Share	Employer Share	Total
Regular Members			
7/1/21 - 6/30/22	6.29%	9.44%	15.73%
Sheriffs and Deputy Sheriffs			
7/1/21 - 6/30/22	9.01%	9.01%	18.02%
Protection Occupations			
7/1/21 - 6/30/22	6.21%	9.31%	15.52%

Independent Contractors

IAC 495.5.1(1) and 495.5.2(38)

IPERS conducts compliance reviews to ensure organizations follow IPERS regulations. Part of this process includes reviewing 1099-MISC forms that your organization issues to confirm that these workers are classified correctly. This includes forms issued directly to an individual instead of a business name. You may need to complete the Worker Status Determination form in order to determine if a worker is an employee or independent contractor.

Please note, issuance of an IRS Form 1099-MISC does not create the independent contractor designation. You should only issue a 1099-MISC form after you have accurately determined that the worker is an independent contractor. However, if the actual circumstances of the work performed is different from the wording on the form, a further review by IPERS may be needed.

For additional information, visit the <u>Independent Contractor page</u> or call 877-IPERS-99 (877-473-7799).



Iowa Public Employees' Retirement System 7401 Register Drive, Des Moines, IA 50321 www.ipers.org