



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.