

IPERS Coverage Determination as of January 1, 2023	How Paid	IPERS	Social Security	Medicare	Occupation Class Code
Elected					
Full-time officials	Per diem or salaried	Mandatory	Mandatory	Mandatory after March 31, 1986	29
Full-time officials in positions for which the compensation is on a fee basis	Fee Basis	Optional within 60 days of taking office	Mandatory	Mandatory after March 31, 1986	29
Full-time officials of school districts, and townships	Per Diem or Salaried	Optional within 60 days of taking office	Mandatory	Mandatory after March 31, 1986	29
Part-time mayor/council	Per diem or salaried	Optional within 60 days of taking office	Mandatory if no IPERS	Mandatory after March 31, 1986	17
Part-time township clerks	Per diem or salaried	Optional within 60 days of taking office	Mandatory if no IPERS	Mandatory after March 31, 1986	17
Part-time township trustees (board members)	Hourly or salaried	Optional within 60 days of taking office	Mandatory if no IPERS	Mandatory after March 31, 1986	17
	Per diem	No IPERS	Mandatory	Mandatory after March 31, 1986	NA
Appointed					
Full-time officials	Per diem or salaried	Mandatory	Mandatory	Mandatory after March 31, 1986	1
Part-time mayor/council	Per diem or salaried	Mandatory	Mandatory	Mandatory after March 31, 1986	1
Part-time township clerks	Per diem or salaried	Mandatory	Mandatory	Mandatory after March 31, 1986	1
Part-time township trustees (board members)	Hourly or salaried	Mandatory	Mandatory	Mandatory after March 31, 1986	1
	Per diem	No IPERS	Mandatory	Mandatory after March 31, 1986	NA
NOTE: A per diem is a set amount paid for each meeting attended, but does not get paid for missed meetings.					