



THE LATEST WORD



Election for Termination of IPERS Coverage

IPERS received several questions in response to the Employer Bulletin of February 9, 2023. ([Part-Time Appointed Officials of Counties and Cities](#)) IPERS has created resources to answer your questions.

The table below will help you determine IPERS' coverage rules for elected and appointed employees. A printable version of this table is available on the new [Appointed vs Elected webpage](#). This page also provides an FAQ section for additional clarification.

IPERS will honor any elections for appointed members made prior to January 1, 2023. Use Occupation Class Code 01 to report appointed members; these members may not opt out of IPERS. You should deduct Social Security, Medicare and IPERS contributions for these members, as well.

Additionally, the [Election for Termination of IPERS' Coverage form](#) is updated to reflect these changes. Appointed members are not allowed to opt out of IPERS; their coverage is mandatory except where noted on the table below.

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.

IPERS has not changed any coverage rules for elected members. Continue to report these members using Occupation Class Code 17. Deduct IPERS and Medicare if they have chosen to participate in IPERS. Deduct Social Security and Medicare if they have opted out of IPERS coverage. These employees cannot have both IPERS and Social Security deducted from their pay.

IPERS Road to Retirement tool

Everyone is at a different destination on the road to retirement. That's why we created the [IPERS Road to Retirement tool](#). This tool can help your employees know what their membership group, age and years in IPERS-covered employment mean to their journey. They simply need to enter some basic information to help them understand their individual retirement information.

