



IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

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Chief Executive Officer

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IPERS Employer Bulletin 2023-3

DATE: August 4, 2023
TO: Reporting Officials
FROM: Greg Samorajski, CEO
SUBJECT: Independent Contractors

As of July 1, 2023, IPERS retirees can work as an independent contractor for, or work in a non-IPERS-covered position with, an IPERS-covered employer after receipt of one retirement benefit payment. Retirees can also enter into a written or verbal agreement to perform services as an employee, independent contractor or volunteer for an IPERS-covered employer after receipt of one retirement benefit payment. The previous requirement was four months. These requirements are established in IAC 495-11.5(1).

The IRS determines whether an individual is an employee or an independent contractor. Additional guidance and information is available on the [independent contractor page](#).

Returning to work information for retirees is available on the [returning to work page](#).

INQUIRIES

Contact IPERS' Employer Relations Bureau at 877-473-7799 with questions or for additional information. Please reference IPERS Employer Bulletin 2023-3.