



THE LATEST WORD



Records and Responsibilities of Reporting Officials

As reporting officials, it's important to keep current and accurate employee records. IPERS relies on this information to determine member eligibility and status. Below are some helpful reminders about accurate record-keeping and reporting.

CHANGE IN REPORTING OFFICIAL

Notify IPERS immediately of any change of name, title or change of address of the reporting official. Use the Employer Account Demographics/Reporting Official form to report this information.

REQUIRED EMPLOYEE INFORMATION

Although each employer determines its own payroll record-keeping methods, the following information must be shown on each employee record:

1. Employee name, address and Social Security number (SSN).
2. Each date the employee was paid wages or other wage equivalent (i.e. room, board, etc.).
3. Total amount of wages paid on each date, including non-cash wage equivalent.
4. Total amount of wages, including wage equivalent on which IPERS contributions are payable.
5. Amount withheld from wages or wage equivalent for the employee's share of IPERS contributions.
6. Amount withheld from wages or wage equivalents for the employee's share of Social Security contributions.

SOCIAL SECURITY NUMBERS

The importance of SSNs cannot be overemphasized. You should have only one SSN on file per employee. All employees' earnings must be reported under their SSN. IPERS uses these reported earnings to determine members' eligibility and their benefit payment amount at retirement.

Wages cannot be credited to the employee's account if the SSN is omitted or is incorrect on the submitted report. Correcting omissions and other SSN errors consumes time for the employer, for IPERS and for the Social Security Administration. Please check employees' SSNs carefully when you report wages.

EMPLOYER RESPONSIBILITY FOR OBTAINING EMPLOYEE'S SOCIAL SECURITY NUMBER

When a new employee begins a job covered by Social Security, the reporting official should record the employee's SSN directly from the employee's Social Security card. The employee's name and SSN must be entered in the office records exactly as shown on the card and should always be copied directly from the card. Please do not accept employees' statements of their SSN or any other records; both of these methods have proven to be inaccurate.

CHANGE OF NAME OR OTHER IDENTIFYING INFORMATION

If a new employee wants to use a name that is different from what is shown on the employee's Social Security card, the employee should contact the nearest Social Security office. Until the employee shows you a Social Security card with the name and original SSN, you should continue to list the employee on your reports with information that appeared on the card when the employee was hired. The rule is the same in the case of a current employee who has a name change due to marriage or for another reason. In brief, do not report a change until the employee produces a Social Security card showing the name change.

LOST SOCIAL SECURITY CARDS

Employees who have lost their Social Security card should contact the nearest Social Security office to request a duplicate card.

IPERS Coverage Rules on Section 125 Plans

A Section 125 plan is an employer-sponsored fringe benefit plan that is subject to federal Internal Revenue Code (IRC) Section 125. Some of the common names for this type of plan are cafeteria plan, flexible benefits plan, flex plan and flexible spending arrangement.

Employers offering contributions to a Section 125 plan must annually certify that their plan meets all IRC requirements. Contributions made to a plan that is not certified are not considered IPERS-covered wages.

For additional information and examples, see [section 4 of the Employer Handbook](#) or visit the [Section 125 Plan Certification page](#) on www.ipers.org.

Election for Termination of IPERS coverage

IPERS sent an Employer Bulletin on February 9, 2023, addressing [part-time appointed officials of counties and cities](#). The [Appointed vs Elected Officials webpage](#) includes a variety of resources available to help you navigate questions about this issue. The page includes a printable version of the table below, an FAQ section for additional clarification and a link to the [Election for Termination of IPERS' Coverage form](#).

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.

Training for New Reporting Officials

Registration for Training for New Reporting Officials closes soon. If you haven't already, take a few minutes to register for one of the following sessions below.

- [October 24, 2023, 1 p.m. - 4 p.m.](#)
- [October 25, 2023, 9 a.m. - Noon](#)

Not able to attend one of the above training sessions?

We've got you covered! Training for New Reporting Officials is available on-demand. You can access these videos anytime on the [Reporting Official Training Videos page](#).

Employee Coverage: Temporary vs. Permanent

Your organization should decide which positions are classified as "permanent" and which are classified as "temporary" employment. Employees working in comparable positions should be consistently designated as permanent or temporary employees; employees doing similar jobs should not be treated differently. Consistency is key. For additional information, visit the [County Employers](#) or [School District Employers page](#) on www.ipers.org.

New Member flyer

IPERS recently updated the [New Member flyer](#) for employers to provide to new employees. IPERS does not provide quantities of this publication. Instead, employers can print the two-page document directly from the website as needed. Visit the [Employer Publications page](#) on www.ipers.org to access this document. Within a few weeks of starting employment, IPERS sends all new employees a larger publication designed to share more in-depth information about the retirement plan.

WELCOME TO IPERS!

Congratulations on your new job! You work for an IPERS-covered employer, so you're automatically an IPERS member. IPERS is an agency of the state of Iowa, employing about 80 people in Des Moines. We care about IPERS because we're IPERS members too.

Each pay period, IPERS will receive a small portion of your wages. These are pooled with other members' wages - and contributions from employers - and are invested to pay the benefit you'll receive upon retirement. The best part: IPERS retirement benefits are guaranteed for life. Upon retirement, you will receive a predictable monthly benefit payment for the rest of your life. That's what makes IPERS different from traditional 401(k) style plans; your retirement benefit will never run out.

YOU'RE IN GOOD COMPANY

380,000+

MEMBERS

ONE IN 10

IOWANS IS AN IPERS MEMBER.

WHAT IS IPERS?

The state's largest public retirement plan, the Iowa Legislature created IPERS in 1953 to attract and retain quality public employees. Today IPERS is a trust fund of more than \$40 billion that pays more than \$2 billion in benefits annually. The Iowa Legislature and the Governor are the retirement plan's sponsors, and IPERS is the plan administrator. Federal and state laws regulate the administration of retirement plans for public employees, including IPERS.

IPERS HAS THREE MEMBERSHIP GROUPS

Regular members: These make up 95% of IPERS' membership.

Protection Occupations and Sheriffs/Deputy Sheriffs members: These are two smaller membership groups. Collectively, IPERS refers to these as Special Service members. These members work in public safety occupations.

The Iowa Legislature and Governor determine the employment positions that qualify for each membership group and the benefits provided. The benefits for each group are somewhat different and are fully explained in IPERS' Member Handbook. To read IPERS' Member Handbook, visit our website at www.ipers.org/publications.