



Application to Submit Contributions for Furlough (Employer-Mandated Reduction of Work Hours)

Before completing this application, you should request benefit estimates to determine the effect additional contributions may have on your IPERS retirement benefits. You cannot change or revoke your decision to make up contributions once IPERS receives this application. Submitting additional contributions will help you only if the wages you earn in calendar year 2009 or 2010 are used in your final average salary. To get benefit estimates, complete the *Request for IPERS Benefit Estimate for Employees Affected by a Furlough* form available on IPERS' Web site (www.ipers.org) or by contacting IPERS.

How it works:

1. You can make additional contributions only for work hours reduced between January 1, 2009, and June 30, 2010. If you elect to make up contributions for furloughed wages, you must do so for all reduced hours during this time period.
2. IPERS considers a furlough to be a temporary reduction in work hours that your employer requires. You remain an employee during a furlough with the expectation you will return to your normal work hours after the furlough ends. IPERS' definition of a furlough does not include reductions in base wages, reduced overtime wages, reduced wages due to position changes, or seasonal or permanent layoffs.
3. The additional contributions must be the amount of IPERS contributions you and your employer would have paid if you had not had reduced work hours. This amount is calculated using the wage information from your employer on the back of this form.
4. To comply with IRS laws, make-up contributions must be withheld pretax from your paycheck by your employer. Contact your payroll official to discuss the withholding schedule, which may begin immediately after you submit this form to your employer. Wage certifications must be received by IPERS and all contributions withheld from your wages by July 31, 2010, or by the date of your last paycheck from your employer, whichever is earlier. If necessary, your employer may deduct all of your additional contributions from one paycheck to meet this deadline. IPERS has no liability for applications filed too late to be processed by the deadline.
5. Once this completed application and all contributions have been submitted to IPERS, IPERS will record the amount of wages you would have earned if you had not been furloughed for the quarter(s) you would have earned them in. The increased wages will show on your benefits statement for the applicable calendar year.
6. You are required to provide this application to your employer only one time. If you are furloughed again after this form is completed and before June 30, 2010, your employer must submit additional wage certifications to IPERS and withhold additional contributions from your paycheck.
7. If your employer sends incorrect information to IPERS, your benefits may be affected. IPERS has no liability for benefit calculations that are based on incorrect information. IPERS retains the right to fix incorrectly reported wages and incorrect benefit payments made as a result of misreported wages.

Your rights and responsibilities:

1. Read, complete, and sign the bottom portion of this page of the application. Provide the entire application to your employer so your employer can complete the wage certification and submit the completed application to IPERS.
2. You must provide this application (with the bottom portion of this page completed) to your employer by June 30, 2010. Your employer must withhold all additional contributions from your wages by July 31, 2010.
3. This is an irrevocable election. If the additional contributions do not increase your IPERS benefit, you will not be reimbursed for them.

I hereby authorize deductions from my wages under the conditions described on this application.

Member name (printed): _____

Member signature: _____ Date: _____

**IPERS Employer Wage Certification for Additional Contributions
For Employees Affected by Furlough (Employer-Mandated Reduction of Work Hours)**

To be completed by employer payroll official

Member name (printed): _____ Member SSN: _____

Employer name: _____ IPERS employer ID: _____

- Please read the front side of this form and Employer Bulletin 2009-1 for complete information on this process.
- Employer payroll officials should complete this form only *after* a furlough has occurred.
- **DO NOT SEND MONEY WITH THIS FORM.** IPERS will calculate the amount due and bill employers for the contributions owed on the next Employer Monthly Statement after this completed application is received by IPERS. Contributions not paid by the statement's due date are subject to interest and/or late fees charged to the employer. You may estimate and withhold all or a portion of contributions due before this application is submitted to IPERS to ensure all deadlines are met. However, the final amount due is determined by IPERS. **Please submit this application as early as possible to avoid missing due dates.**
- Members who elect to make up contributions because of a furlough must do so for all furloughs between January 1, 2009, and June 30, 2010. Members are required to provide this application to you only once, but if they have additional furloughs before June 30, 2010, you must submit to IPERS additional wage certifications and contributions for all subsequent furloughs.
- Wage certifications must be received by IPERS and all contributions withheld from wages by **July 31, 2010.**

Month and Year	Occupation Code of Wages	Actual Wages Paid	Additional Wages That Would Have Been Paid	Contribution Rate	Estimated Contributions Due
January 2009				Regular: 10.45%	
February 2009					
March 2009				Protection Occ.: 14.08%	
April 2009					
May 2009				Sheriff/Deputy: 15.04%	
June 2009					
July 2009				Regular: 10.95%	
August 2009					
September 2009				Protection Occ.: 15.34%	
October 2009					
November 2009				Sheriff/Deputy: 15.24%	
December 2009					
January 2010					
February 2010					
March 2010					
April 2010					
May 2010					
June 2010					
July 2010				Regular: 11.45% Protection: TBA Sheriff/Deputy: TBA	

On behalf of the above-named employer, I hereby certify that the above-named employee received reduced wages as a result of an employer-mandated reduction of work hours, and that the affected wages are detailed above.

Employer Official Name (printed): _____ Phone: _____

Employer Official Signature: _____ Date: _____

Return completed form to: IPERS Employer Relations Bureau • P.O. Box 9117 • Des Moines, IA 50306-9117