IPERS Employer Bulletin 2014-1

DATE: June 12, 2014
TO: Reporting Officials
FROM: Donna M. Mueller, CEO
SUBJECT: Employer reporting changes effective July 1, 2014

Senate File (SF) 2105, passed by the Iowa Legislature and signed into law by Governor Branstad, made changes to the IPERS plan that affect IPERS employers’ reporting. Employers must act by July 1, 2014, to implement the changes detailed below to accurately report their employees’ wages to IPERS.

1. Regular members reclassified as protection occupation members
   Effective Date: July 1, 2014
   Iowa Code Section Amended: 97B.49B(1)

   - **Insurance Special Investigators**
     Employers Affected: Iowa Department of Commerce
     State of Iowa employees who meet the definition of Insurance Special Investigators must contribute at the protection occupation rates and be reported to IPERS under Occupation Code 24 for wages paid to the employees on or after July 1, 2014.

     Iowa Code Section 97B.49B(1)(e) defines an Insurance Special Investigator as:
     An employee of the insurance division of the department of commerce who as a condition of employment is required to be certified by the Iowa law enforcement academy and who is required to perform the duties of a peace officer as provided in section 507E.8.

     Iowa Code Section 507E.8 defines peace officer duties as:
     Bureau investigators shall have the power and status of peace officers when making arrests for criminal violations established as a result of their investigations pursuant to this chapter. The general laws applicable to arrests by peace officers of the state also apply to bureau investigators. Bureau investigators shall have the power to execute arrest warrants and search warrants for the same criminal violations, serve subpoenas issued for the examination, investigation, and trial of all offenses identified through their investigations, and arrest upon probable cause without warrant a person found in the act of committing a violation of the provisions of this chapter.

   - **Parole Peace Officers**
     Employers Affected: Judicial Districts
     Judicial District employees who meet the definition of Parole Peace Officer must contribute at the protection occupation rates and be reported to IPERS under Occupation Code 25 for wages paid to the employees on or after July 1, 2014.
Iowa Code Section 97B.49B(1)(e) defines a Parole Peace Officer as:
An employee of a judicial district department of correctional services whose condition of employment requires the employee to be certified by the Iowa law enforcement academy and who is required to perform the duties of a parole officer as provided in section 906.2.

Iowa Code 906.2 defines parole officer duties as:
Parole officers, while performing their duties as parole officers, are peace officers and have all the powers and authority of peace officers. Parole officers shall investigate all persons referred to them for investigation by the chief parole officer to which they may be assigned or by the director of a judicial district department of correctional services. They shall furnish to each person released under their supervision a written statement of conditions. They shall keep informed of each person’s conduct and condition and shall use all suitable methods to aid and encourage the person to bring about improvement in the person’s conduct or condition. Parole officers shall keep records of their work, make reports as required, and perform other duties as may be assigned to them by the chief parole officer or the director of a judicial district department of correctional services. They shall coordinate their work with that of other social welfare agencies which offer services of a corrective nature operating in the area to which they are assigned.

2. Bona fide retirement for hospital employees
   Effective Date: July 1, 2014
   Employers Affected: City and county hospitals

   The one-month bona fide retirement exemption for licensed health care professionals (LHCP) in city and county hospitals will end on June 30, 2014. The bona fide retirement period for LHCPs will revert back to a four-month period. LHCPs continue to be reported under Occupation Code 19.

3. Contribution rates for fiscal year 2015 remain the same as FY2014’s rates
   Effective Date: July 1, 2014
   Employers Affected: All

   The following contribution rates are effective July 1, 2014–June 30, 2015:

<table>
<thead>
<tr>
<th>Membership Class</th>
<th>Member</th>
<th>Employer</th>
<th>Total Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular Members</td>
<td>5.95%</td>
<td>8.93%</td>
<td>14.88%</td>
</tr>
<tr>
<td>Sheriffs and Deputy Sheriffs</td>
<td>9.88%</td>
<td>9.88%</td>
<td>19.76%</td>
</tr>
<tr>
<td>Protection Occupations</td>
<td>6.76%</td>
<td>10.14%</td>
<td>16.90%</td>
</tr>
</tbody>
</table>