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*A Handbook for  
Public Employers*

*Iowa Public Employees  
Retirement System and  
Federal Social Security*

*Iowa Employment Security Commission*

*Revised 12-11-70*



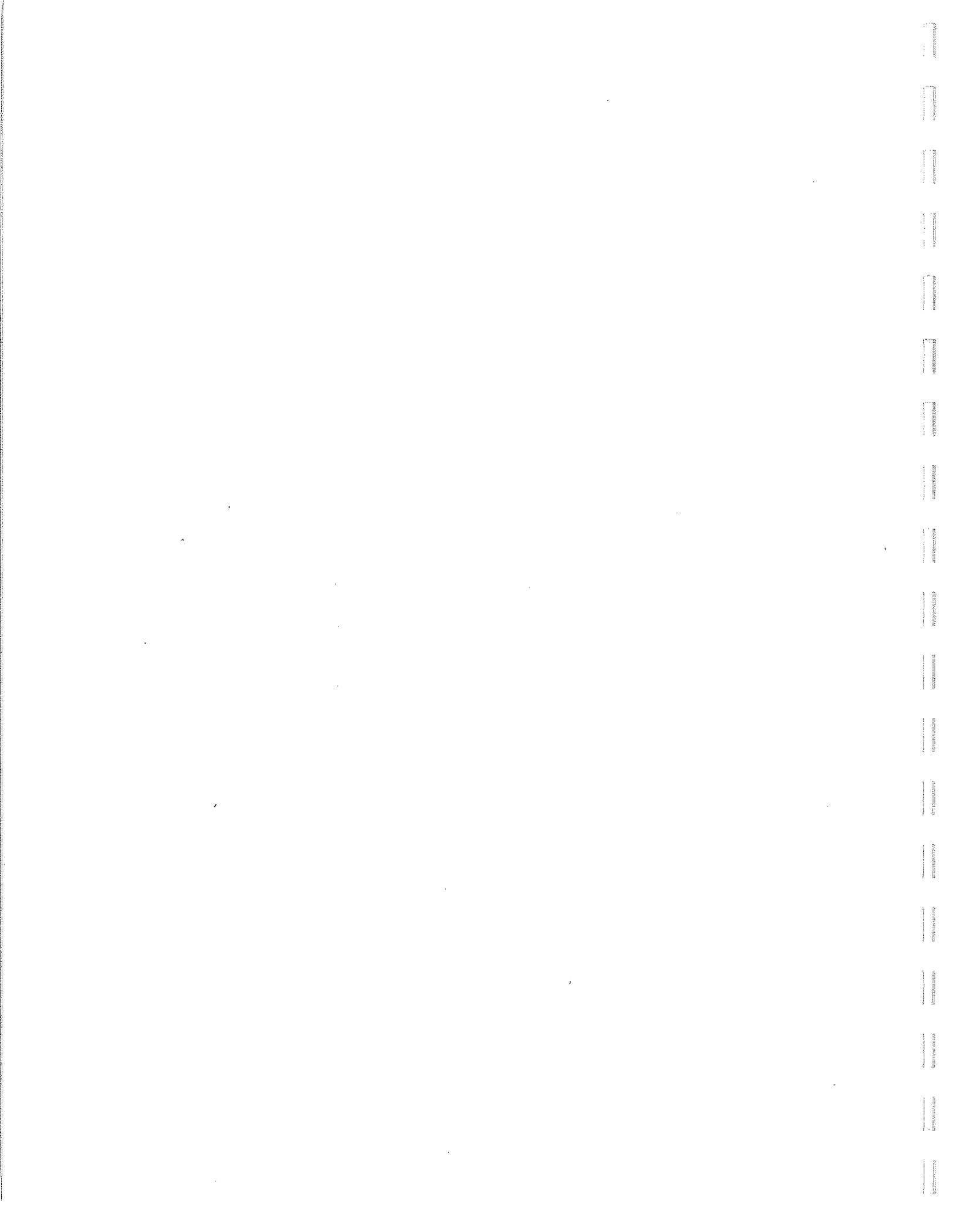
*A Handbook for  
Public Employers*

*Iowa Public Employees  
Retirement System and  
Federal Social Security*

Prepared by

IOWA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
IOWA EMPLOYMENT SECURITY COMMISSION  
1000 East Grand Avenue  
Des Moines, Iowa 50319

September 1969

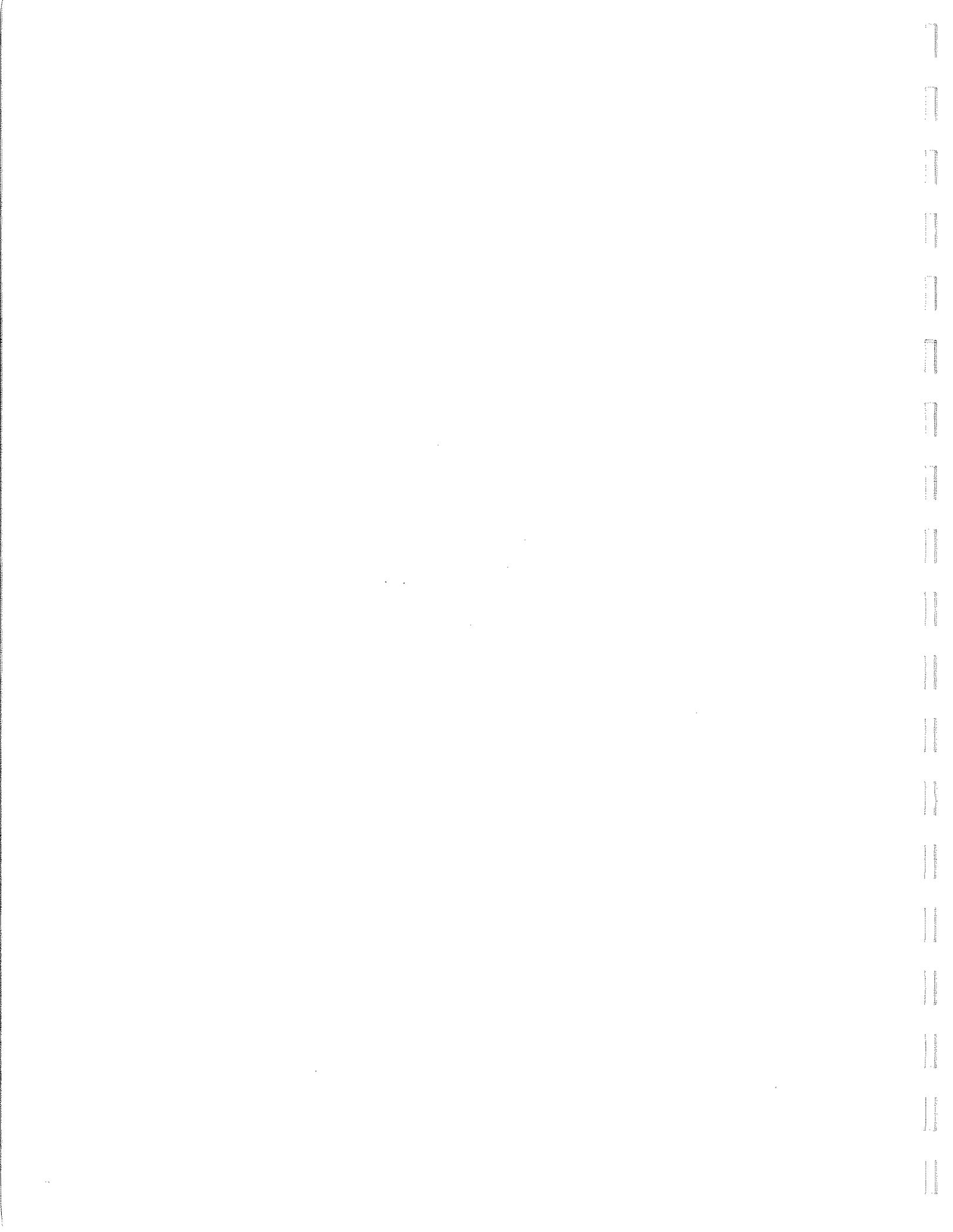


## INTRODUCTION

This handbook has been designed to assist reporting officials in the preparation of complete and accurate reports for the Iowa Public Employees' Retirement System and for the Federal Social Security program for public employees. Part I includes information on the Iowa Public Employees' Retirement System and Part II includes information on the Federal Social Security program.

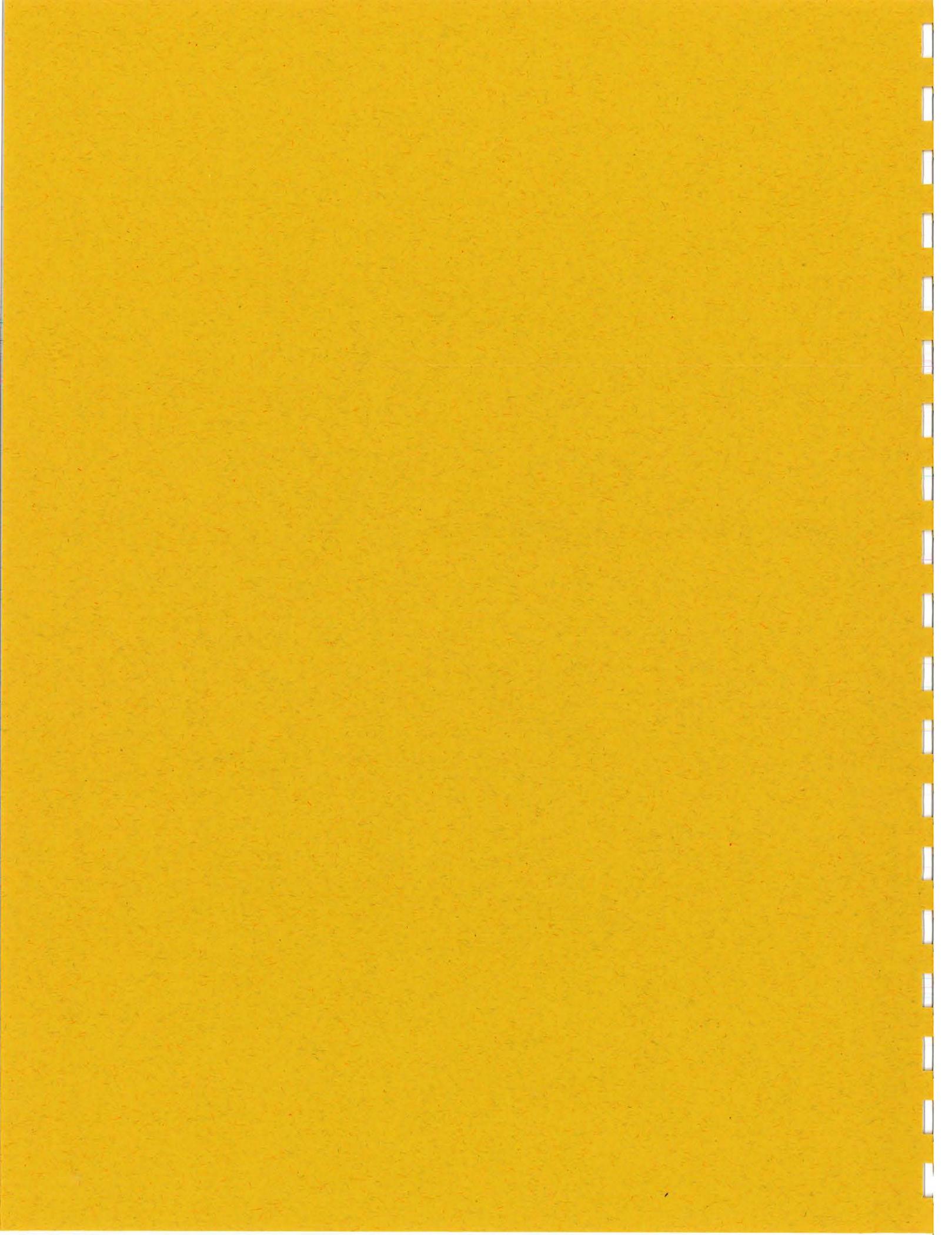
At times, reporting officials may have questions and problems not covered in this handbook. When such a situation arises, we hope you will feel free to contact the IPERS office for assistance.

As changes are made in the IPERS or Social Security program, they will be sent to you on a specially punched paper that can be easily inserted in the handbook.



*Iowa Public Employees Retirement System*

*Part 1*



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# Ways you can help your employee with IPERS

## When New Employees Are Hired

Give them a copy of the booklet "Your IPERS Benefits."

Ask them to complete a "Designation of Beneficiary" form, IPERS 503 if they are a new member of IPERS.

## While They Work for You

Keep them informed of new pamphlets or other general information

- Post copies on bulletin boards
- Distribute copies if possible
- Use this material in your employee publications.

Remind employees to change beneficiaries when the need is apparent because of a change in marital status, death of a beneficiary, etc.

When they have questions you don't feel qualified to answer, have them write the IPERS office or write to us for them.

Distribute the Annual Statement of Accumulated Credits to each employee as soon as you receive them.

## When They Leave Before Retirement

Suggest they check on the alternatives before they apply for a refund of their accumulated contributions.

(Regardless of age, after a member has acquired 8 or more years of IPERS coverage, he may leave his contributions invested at interest and qualify for benefits at age 55 or after. If he should die before that time, both his and his employer's accumulated contributions are refunded to his beneficiary or to his estate.)

## When Retirement Time Approaches

Suggest they write to the IPERS office for application forms and for information on the available options and the approximate amount of benefits paid under each option. You may write for them if you wish.

## When an Employee Dies

Notify the IPERS office or inform the survivor to notify us. The notification should include:

the member's name and social security number

his date of death

whether he was employed at the time of death or when he had terminated employment

who is to receive the application forms and other information.

## SECTION 1

### **BRIEF BACKGROUND INFORMATION ON IPERS**

The Iowa Public Employees' Retirement System (IPERS) law became effective July 4, 1953. IPERS was established to supplement social security benefits to public employees.

The final responsibility for the administration of the IPERS program was vested in the Iowa Employment Security Commission who was authorized to appoint staff to carry out the day-to-day operations and to establish rules and regulations for the effective carrying out of the program.

IPERS is a joint contributory system with both members and their public employers paying a 3 1/2 per cent on all taxable wages.

Income for IPERS benefits come from three principal sources: members' contributions, public employer contributions and investment earnings. IPERS income is held in a trust fund deposited with the State Treasurer. An advisory investment board, appointed by the Governor, advises the Iowa Employment Security Commission on the investment of funds.



## SECTION 2

### **WHAT PUBLIC EMPLOYERS AND EMPLOYEES MUST PARTICIPATE IN IPERS?**

Generally speaking, all public employers and their employees in the State of Iowa, its cities, counties, townships and public schools are required to participate in IPERS. Included in this category are:

1. The State of Iowa and its Administrative Agencies
2. Counties including their Hospitals, County Homes, etc.
3. Cities including their Hospitals, etc.
4. Towns
5. Park Boards and Commissions
6. Recreation Commissions
7. Townships
8. Public Libraries
9. Cemetery Associations
10. Municipal Utilities including Water Works, Gas Works,  
Electric Light and Power
11. School Districts including their Lunch and Activity Programs
12. State Colleges and Universities
13. State Hospitals and Institutions.

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SECTION 3

**WHAT EMPLOYEES ARE INCLUDED AND EXCLUDED UNDER IPERS?**

The following table answers some of the more frequent questions on what employees are included or excluded in IPERS.

<b>Included</b>	<b>Excluded</b>
Full-time Officials Elected at a Public Election by Public Vote	Part-time Officials Elected at a Public Election by Public Vote
	Elected Officials of Townships
	Members of the Iowa General Assembly
	Election Clerks and Judges
Justices of the Peace and Constables Who Receive a Salary	Justices of the Peace and Constables Remunerated Solely on the Retention of Fees
<p>Currently, those elected in townships with populations of 10,000 or more receive a stated salary from the county treasurer as well as certain civil fees they are allowed to retain. In townships with less than 10,000 population, their remuneration is solely through the retention of fees.</p>	
County and Municipal Court Bailiffs Who Receive Compensation for Their Duties	
City Attorneys	
Office and Clerical Staff of County Medical Examiner's Office	County Medical Examiners and Deputy County Medical Examiners
Policemen and Firemen in Towns of Less Than 8,000 Population. Includes Traffic Control Officer, Night Marshall, Traffic Officer, Special Police Officer, etc.	Policemen and Firemen in Towns Over 8,000

In towns under 8,000 population, these personnel are considered public-appointed employees even though they use or furnish their own vehicles to perform their duties. Expenses, such as mileage, incurred during their duties for which they are reimbursed aren't considered taxable wages.

## Included

## Excluded

Iowa law requires that towns with 8,000 or more population must adopt policemen's and firemen's civil service and pension systems. As a result, these employees aren't required to participate in IPERS.

Members of County and City  
Boards of Review

County Social Welfare Workers

Members of County Soldiers  
Relief Commissions and Their  
Administrative or Clerical  
Employees

Mayors in Mayor-Council Form  
of Government

Mayors in Mayor-Council Form  
of Government

Certain guidelines have been set up to determine whether a mayor under the mayor-council form of municipal government is in full or part-time employment. An individual determination must be made by IPERS since various factors may be involved. Generally, these mayors are considered part-time elective officials and, as a result are not covered. Whether or not the position of mayor is a part-time or full-time job is determined by the amount of time devoted weekly to his official duties, the number of outside jobs he holds and the agreement on the execution of his official duties between the mayor and the council.

The mayor or city clerk of the municipality should contact IPERS with this information and ask for a determination if there is any question on whether or not this is a part-time or full-time position.

Field Assessors

Members of County Boards of  
Supervisors Who Receive an  
Annual Salary

Members of County Boards of  
Supervisors Paid on a Per Diem  
Basis

Part-time Employees Who Earn  
\$300 or More in a Calendar  
Quarter

Part-time Employees Who Earn  
Less Than \$300 a Quarter

Part-time employees who earn less than \$300 a quarter are not covered unless they work for more than one public employing unit and their services are under the direction and control of a single authority and the combined earnings equal or exceed \$300.

Student Employees

## Included

## Excluded

Drainage District Employees Who Have Vested Rights in IPERS through Earlier Participation or Drainage Districts Who Elect IPERS Coverage by Submitting a Formal Application

Employees Hired for Temporary Employment for Six Months or Less

Employees Below Age 70 Receiving IPERS Benefits or Old-Age or Disability Benefits

Employees Age 70 or Older

Deductions must terminate with the first day of the month coinciding with the 70th birthday. If the employee's 70th birthday is on any date other than the first day of the month, deductions must terminate on the first day of the following month.

Any employee who is under age 70 and who is receiving IPERS benefits should ask the IPERS Benefit Section for a re-computation of his benefits each year if he is working in public employment and continues to contribute to the IPERS System.

Tax Study Committee Employees

Elective Officials of School Districts

Appointed Officials of School Districts Such as Secretaries or Treasurers Who Work Part-time or Full-time and Receive \$300 or More During a Calendar Quarter

School Bus Drivers Paid \$300 or More in a Calendar Quarter

School Bus Drivers Who are Independent Contractors

Generally, school bus drivers are employees of the school district. However, when the school district owns the bus body and the driver furnishes the chasis, the bus driver may be an independent contractor. The full details of such an arrangement and a copy of the contract should be submitted to IPERS so that a determination can be made on coverage.

## Included

Chaplains Performing Either Full or Part-time Service for Iowa or its Political Subdivisions

Any Physician, Surgeon, Dentist or Member of Other Professional Groups Employed Full-time by Iowa or Its Political Subdivisions

Professional Personnel Who Acquire the Status of an "Officer" of the State or a Political Subdivision even though They Engage in Private Practice and Render Government Service Only on a Part-time Basis

## Excluded

Exchange Teachers and Visitors Including Alien Scholars, Trainees, Professors, Teachers, Research Assistants, Specialists or Leaders in a Field of Specialized Knowledge or Skill

Members of Any Other Retirement System in Iowa Maintained in Whole or Part by Public Funds

Members of the Federal Civil Service Retirement System

Employees of Credit Unions Without Capital Stock Organized and Operated for Mutual Purposes Without Profit

Chaplains Who Have Taken a Vow of Poverty

Any Physician, Surgeon, Dentist or Members of Other Professional Groups Who Performs Part-time Service for Any Public Agency but Whose Private Practice Provides the Major Source of His Income With the Exception of City Attorneys and Health Officers

Interns and Resident Doctors in the Employ of a State or Local Hospital, School or Institution

## SECTION 4

### **REQUIRED RECORDS AND RESPONSIBILITIES OF REPORTING OFFICIALS**

#### **Change in Responsible Reporting Official**

The Iowa Public Employees' Retirement System office should be notified immediately of any change of name, title or change of address of the reporting official.

#### **Required Employee Information**

Although each reporting unit may determine the form in which payroll records will be kept, the following information must be shown on these records:

1. The employee's name, address and social security account number.
2. Each date on which remuneration was paid to the employee.
3. The total amount of remuneration paid on each date including non-cash remuneration.
4. The amount of the remuneration payment which consists of wages on which IPERS contributions are payable.
5. The amount withheld from the remuneration for the employee's share of IPERS contributions.

#### **IPERS Account Number**

Each reporting unit is assigned an IPERS account number. This identification number has 5 digits: the first 2 represent the county in which the reporting unit is located and the last 3 are used to identify the specific reporting unit. This number should be used on all correspondence and reporting forms.

## Social Security Account Number

Every employee of each political subdivision must have a social security account number. All earnings received by an employee must be reported under this number. These reported earnings are used in determining eligibility and the amount of IPERS benefit payments at retirement age. Each employee should have only one social security account number.

## How Social Security Numbers Are Obtained

A new employee who doesn't have a social security number on the day he enters employment should apply for one on Form SS-5, Application for Social Security Account Number. This form may be obtained from any Social Security district office or at any post office. This completed application should be mailed or taken to the nearest Social Security office where an account number will be assigned.

An application for a social security number completed by an employee may be forwarded by the employer to the Social Security district office. The district office will notify the employer of the assigned account number if the employer requests notification.

## Lost Social Security Cards

Any employee who has had a social security number assigned to him but who has lost his social security card should apply for a duplicate card. The employee will need to complete Form SS-5, Application for Social Security Account Number.

APPLICATION FOR SOCIAL SECURITY NUMBER (Or Replacement of Lost Card)				DO NOT WRITE IN THE ABOVE SPACE		
Information Furnished On This Form Is CONFIDENTIAL						
See Instructions on Back. Print in Black or Dark Blue Ink or Use Typewriter.						
<b>1</b>	Print FULL NAME YOU WILL USE IN WORK OR BUSINESS	(First Name) John	(Middle Name or Initial—If none, draw line—) D.	(Last Name) Doe		
<b>2</b>	Print FULL NAME GIVEN YOU AT BIRTH	John Dwayne Doe			<b>6</b>	YOUR (Month) (Day) (Year) DATE OF BIRTH 5 1 1935
<b>3</b>	PLACE OF BIRTH	(City) Des Moines	(County if known) Polk	(State) Iowa	<b>7</b>	YOUR PRESENT AGE (Age on last birthday) 34
<b>4</b>	MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)	Sarah Jane Smith			<b>8</b>	YOUR SEX MALE <input type="checkbox"/> FEMALE <input checked="" type="checkbox"/>
<b>5</b>	FATHER'S FULL NAME (Regardless of whether living or dead)	Frank Dwayne Doe			<b>9</b>	YOUR COLOR OR RACE WHITE <input checked="" type="checkbox"/> NEGRO <input type="checkbox"/> OTHER <input type="checkbox"/>
<b>10</b>	HAVE YOU EVER BEFORE APPLIED FOR OR HAD A SOCIAL SECURITY, RAILROAD, OR TAX ACCOUNT NUMBER?	NO <input checked="" type="checkbox"/>	DON'T KNOW <input type="checkbox"/>	YES <input type="checkbox"/> (If "Yes" Print STATE in which you applied and DATE you applied and SOCIAL SECURITY NUMBER if known)		
<b>11</b>	YOUR MAILING ADDRESS	(Number and street) 2604 Franklin	(City) Des Moines	(State) Iowa	(ZIP Code) 50600	
<b>12</b>	TODAY'S DATE	Sept. 12, 1969			<b>13</b>	Sign YOUR NAME HERE (Do Not Print) <i>John Dwayne Doe</i>
TREASURY DEPARTMENT Internal Revenue Service Form SS-5 (12-64)						
Return completed application to nearest SOCIAL SECURITY ADMINISTRATION DISTRICT OFFICE HAVE YOU COMPLETED ALL 13 ITEMS?						

## Change of Name or Other Identifying Information

A change in name for any reason must be reported to the Social Security Administration. The employee may do this by completing Form OAAAN-7003, Request for Change in Your Social Security Records. This form is available from any Social Security district office. If available, the employee's social security card should be submitted along with his request. A new social security card with the originally assigned account number and the corrected name will be issued by the Social Security Administration.

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE SOCIAL SECURITY ADMINISTRATION		REQUEST FOR CHANGE IN SOCIAL SECURITY RECORDS		Form Approved Budget Bureau No. 72-R 121.7		
Read Instructions On Back Before Filling In Form. Print in dark ink or use typewriter.			SOCIAL SECURITY ACCOUNT NUMBER <b>023-00-0000</b>			
<b>1</b>	IF REQUESTING NAME CHANGE Print NEW NAME HERE EXACTLY AS YOU WILL USE IT AT WORK		(First Name) <b>Judith</b>	(Middle Name or Initial—if none, draw line —) <b>A.</b>	(Last Name) <b>Doe</b>	DO NOT WRITE IN THIS SPACE  <input type="checkbox"/> DUP. ISSUED EMPLOYEE CORRECT.
<b>2</b>	Print YOUR NAME AS SHOWN ON YOUR LAST CARD		(First Name) <b>Judith</b>	(Middle Name or Initial—if none, draw line —) <b>A.</b>	(Last Name) <b>Smith</b>	
<b>3</b>	DATE OF BIRTH	(Month) <b>6</b>	(Day) <b>12</b>	(Year) <b>1940</b>	<b>4</b> BIRTH DATE PREVIOUSLY REPORTED (If different from Item 3)	
<b>5</b>	PLACE OF BIRTH	(City) <b>Des Moines</b>	(County) <b>Polk</b>	(State) <b>Iowa</b>	<b>6</b> SEX: MALE <input type="checkbox"/> FEMALE <input checked="" type="checkbox"/>	
<b>8</b>	MOTHER'S FULL NAME AT HER BIRTH (her maiden name) <b>June Marie Black</b>			<b>9</b> FATHER'S FULL NAME (Regardless of whether living or dead) <b>Henry James Smith</b>		
<b>10</b>	DO YOU HAVE YOUR CARD? YES <input type="checkbox"/> NO <input type="checkbox"/>			<b>11</b> WHERE AND WHEN DID YOU GET YOUR FIRST CARD? (State) <b>Iowa</b> (Year) <b>1959</b>		
<b>12</b>	PRESENT MAILING ADDRESS <b>1000 Park Street Des Moines Iowa 50300</b>			<b>13</b> TODAY'S DATE <b>Sept. 12, 1969</b>		
<b>14</b> Sign YOUR NAME HERE (Do Not Print) IF CHANGING NAME—WRITE New NAME			<i>Judith A. Doe</i>			

Form OAAAN-7003 (1-67) Return completed application to nearest SOCIAL SECURITY ADMINISTRATION DISTRICT OFFICE

## Employer Responsibility for Obtaining Social Security Numbers from Employees

The hiring official is responsible for obtaining the social security number from the card of each employee at the time he hires a new employee.

An employee who doesn't have a social security card on the day he enters employment should furnish a completed application for a social security account number. If this application hasn't been completed, the employer shall obtain a statement containing all the required information for an application. This information should be retained by the employer until the employee presents his social security card.

## **Schools That are Dissolved or Cease to Exist in Their Entirety**

Generally, a record of school districts that have ceased to exist in their entirety because of total dissolution or absorption by another school district is obtained by IPERS from the Department of Public Instruction and the county superintendents of schools. Supporting evidence of the legal dissolution is obtained from the county superintendent of each county school district.

## **Reorganization of School Districts**

Within the last few years, a growing number of school district reorganizations have taken place in Iowa. Generally, these reorganizations are effective on July 1 of the calendar year. IPERS requests and receives information on these reorganizations from the State Department of Public Instruction and from the school superintendent of each county.

After this information is reviewed, steps are taken to remove those school districts that have been dissolved or absorbed entirely by another district from IPERS records. A school district is required to file quarterly reports with IPERS through the last date on which they legally existed. For example, if School District A was absorbed in its entirety by newly-created School District B effective July 1, School District A is required to file their last report for the calendar quarter ending June 30. Any wages paid after the legal date of dissolution are reported under the account number assigned to the newly-created school district.

New account numbers will be secured and assigned to the newly-created districts. However, account numbers aren't secured for lunch or activity programs of newly-created districts unless a request is received from the responsible reporting official.

## **Dissolution of Other Reporting Entities**

The reporting official is responsible for providing the Iowa Public Employees' Retirement System office with all pertinent information on the dissolution of other reporting entities. The following information is required:

1. Complete name and address of the dissolved entity.
2. Assigned IPERS account number.
3. Last date on which wages were paid.
4. Date on which the entity dissolved.
5. Reason for the dissolution.
6. Whether or not the entity expects to pay wages in the future.

## Death Benefits

As soon as an employee becomes an IPERS member, he should file a Designation of Beneficiary form, IPERS 503, naming the person he wants to receive his death benefits. This completed form should be sent to the IPERS office immediately since it must be recorded before the date of death to be valid. When no beneficiary is named, death benefits are paid to the estate for distribution according to the inheritance laws. A new Designation of Beneficiary form should be filed if the designated person dies or if a change in beneficiaries is desired.

You should notify the Iowa Public Employees' Retirement System when a member dies. Both his name and social security number should be listed so refund forms can be sent to the beneficiary.

(Sample)		DESIGNATION OF BENEFICIARY	
Enter your Social Security Number	<u>000 - 00 - 0000</u>	IMPORTANT: READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING.	
I. I hereby specify that my beneficiary(ies) shall be paid as follows: (Name only one beneficiary and one contingent beneficiary if option B, C, or D is chosen.)			
_____ A. In a lump sum		_____ C. A monthly life annuity, 10 year certain basis	
_____ B. A monthly life annuity		<input checked="" type="checkbox"/> D. Permit beneficiary to make choice of payment	
II. I hereby designate as my beneficiary: (Complete either (a) or (b) below, but not both.)			
(a)	<u>Jane Smith</u>	<u>5 / 24 / 1920</u>	<u>Wife</u> <u>2000 1st St, Smith, Iowa</u>
	First, Middle, Last Name	Date of Birth	Relationship Address
	but if this beneficiary does not survive me, I wish my contingent beneficiary to be:		
	<u>John Smith</u>	<u>6 / 10 / 42</u>	<u>Son</u> <u>500-10th, Smith, Iowa</u>
	First, Middle, Last Name	Date of Birth	Relationship Address
	(b) Of the beneficiaries listed below who survive me, I wish to have lump sum payments made in equal shares, unless otherwise specified:		
III. My address is <u>2000 1st, Smith, Iowa</u>			
My employer is <u>Health Dept.</u>		Signed this <u>20th</u> day of <u>June</u> 19 <u>70</u>	
<u>John A. Smith Sr.</u>		<u>Mary G. Bailey</u>	
Signature of Member		Signature of Disinterested Witness	
IPERS 503 (Rev. 3/70) IOWA EMPLOYMENT SECURITY COMMISSION 1000 East Grand Avenue, Des Moines, Iowa 50319			

# Employee Claim for Refund After Joining Another Retirement System (IPERS Form 556 C)

Any IPERS member who transfers to another retirement system supported in whole or in part by public funds should file refund claim form 556 C to withdraw his contributions. This applies only in cases where an employee had established membership in IPERS and later decides to participate in another system.

**EXAMPLE:** Employee A worked for the City of X and participated in the IPERS program. Employee A changes jobs and goes to work for the Des Moines School District which has an approved tax-supported retirement system. He decides to transfer from IPERS to the Des Moines School District retirement system. He should then file an IPERS Form 556 C for a refund of his contributions.

IPERS 556-C	State of Iowa	Claim No. _____
<b>EMPLOYEE CLAIM FOR REFUND AFTER JOINING ANOTHER RETIREMENT SYSTEM</b>		
File this claim with: IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM 1000 East Grand Avenue Des Moines, Iowa 50319	IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM Administered by IOWA EMPLOYMENT SECURITY COMMISSION	SEX <u>M</u> <u>X</u> <u>F</u> DATE OF BIRTH <u>7-20-36</u>
CLAIMANT'S NAME AND ADDRESS MUST BE TYPED OR PRINTED (CLAIMANT TO RETAIN ONE COPY)		
Name of Claimant <u>John S. James</u> Social Security No. <u>000-00-0000</u>		
Address <u>1000 First Street</u> <u>Smith</u> <u>Jones</u> <u>Iowa</u> (Number and Street) (City) (County) (State)		
Period for which claim is filed: From <u>7-1</u> , 19 <u>68</u> , to <u>9-30</u> , 19 <u>68</u> (Date Employed) (Date Membership in IPERS Ended)		
EMPLOYERS (Since July 1, 1953, to date of termination)		DATES OF EMPLOYMENT
County	From	To
<u>Smith School District</u>	<u>Jones</u>	<u>7-1-68</u> <u>9-30-68</u>
(If more space is needed, show listing as above on attached sheet)		
I believe this claim should be allowed because I have joined another retirement system and terminated my membership in the IPERS.		
I am informed that the law imposes penalties for making false statements in connection with a claim for refund. Code of Iowa, 1954, Chapter 97B, Section 40.		
Subscribed and sworn to before me on this <u>21</u> day of <u>May</u> , 19 <u>69</u>		
<u>William Paul</u> Notary Public		<u>John S. James</u> Claimant's Signature
This statement must be signed by your present employer: I hereby certify that the above-named employee was formerly a member of the Iowa Public Employees' Retirement System, that he terminated such membership by joining the <u>Capital School Teachers</u> retirement system at <u>Capital School District</u> on <u>October 1, 1968</u> (Public Employer)		
Date <u>October 1, 1968</u> Which (Name) <u>Capital School Teachers</u> retirement system is maintained in whole or in part by public contributions or payments.		
EMPLOYER <u>Capital School District</u>		
BY <u>Henry Adams</u>		
TITLE <u>Secretary</u>		
IPERS EMPLOYER ACCOUNT NO. <u>22 5 00</u>		

EMPLOYER'S TAX STATEMENT FOR RETIRING EMPLOYEE  
(OR DECEASED EMPLOYEE)

Regarding John Doe Soc. Sec. No. 473 09 9126

I hereby certify that the records of this political subdivision show the following, in regard to the above-named wage earner. (PLEASE COMPLETE ALL ITEMS, AND ENTER THE WORD "NONE" WHERE APPLICABLE.)

1. His last day on duty (last day on which he performed services): May 29, 1969.

2. Beyond his last day of work, he was (or will be) paid for:

- A. For paid vacation.....
- B. For paid sick leave.....
- C. For balance of contract payments.....
- D. For other: Holiday Pay.....  
(state nature)

From	Through
June 17	June 30
May 31	June 16
May 30	May 30
July 1	July 15

3. Leave without pay: sick leave without pay.....  
(state nature)

4. His employment was (~~or~~ will be) officially terminated effective July 15, 1969, and his final payment ~~was~~ (~~or~~ will be) paid on July 8, 1969, covering the period from June 16 through June 30, 1969.

5. On our regular Employer's Tax Return(s), form IPERS 552, we will list (or have listed) the taxable\* wages shown below:

Calendar Quarter	Taxable* Wages (If none, so state)	If you have listed taxable wages of less than \$300, does amount listed bring calendar year total to the \$7000 maximum?
Quarter Ending June 30, 1969.	\$1830.00	
Quarter Ending September 30, 1969	\$305.00	

\*The taxable wages shown on this form IPERS 508 must agree exactly with the wages which will be (or have been) reported in accordance with regular reporting procedures on your regular quarterly tax return(s), form IPERS 552, for the quarters specified.

Employer City of Lakewood

IPERS Account Number 00359

Address Lakewood, Iowa

Your Signature /s/ James Smith *James Smith*

Date July 5, 1969

Your Title City Clerk

## **Early Wage Report for Retiring or Deceased Members (IPERS Form 508)**

To secure an early report of wages for retiring or deceased members, the employing unit may be requested by the IPERS Benefit Section to complete an IPERS Form 508.

### **When a Member Terminates Employment**

When an employee terminates his employment in work covered by the IPERS program, the employer should tell him of his rights for retirement benefits or for a refund of his contributions.

If he is eligible for retirement benefits, he should write to the Benefit Section of the Iowa Public Employees' Retirement System giving his name, social security account number and when he plans to retire. His application for retirement benefits can be filed during his last month of employment. It must be filed no later than during the first month for which he wishes to receive retirement benefits. Back payments cannot be made so it is particularly important for the retiring employee to file his application promptly.

If the employee wishes to receive a refund of his contribution, he must complete the IPERS Refund Form, IPERS Form 556 and send it to the Refund Section of the Iowa Public Employees' Retirement System.

### **Adequate Supply of Forms and Other Information Materials**

The employing unit should maintain an adequate supply of forms and other information materials for their use and the use of employees. Besides the reporting forms, employers should have a small supply of adjustment forms, refund forms for employing units and for employees, designation of beneficiary forms and other commonly used forms. A small supply of the employee's information booklet on the retirement system should be kept on hand to give to new employees.

**TERMINATING EMPLOYEE  
CLAIM FOR REFUND**

File this claim with:  
IOWA PUBLIC EMPLOYEES'  
RETIREMENT SYSTEM  
1000 East Grand Avenue  
Des Moines, Iowa 50319

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
Administered by  
IOWA EMPLOYMENT SECURITY COMMISSION

Before completing claim read reverse side

Date of Birth 4 5 20  
Mo. Day Yr.

CLAIMANT'S NAME AND ADDRESS MUST BE PRINTED OR TYPED

Sex - Male  Female \_\_\_\_\_  
(Above to be filled in by Claimant)

**CLAIMANT TO RETAIN YELLOW COPY**

Name of Claimant John S. James Social Security No. 000 00 0000

Address: 1000 First Street X Jones Iowa  
Number and Street City County State

Month Day Year Month Day Year  
Period for which claim is filed: From 10 1, 1967 to 12 31, 1968  
Date Employed Date Employment Terminated

**LIST BELOW:**

PUBLIC EMPLOYERS (Since July 1, 1953, to date of termination)

DATES OF EMPLOYMENT

	COUNTY	PROM	TO
Town of <u>x</u>	<u>Jones</u>	<u>10-1-67</u>	<u>3-31-68</u>
<u>Jones County</u>	<u>Jones</u>	<u>4-1-68</u>	<u>12-31-68</u>

Since terminating employment with the last above named public employer I am presently employed

by Brown Shoe Company  
(If not employed at present enter "NONE" on this line)

The law imposes penalties for making false statements in connection with a claim for a refund, Code of Iowa, 1962, Chapter 97B, Section 40.

A member is not considered to have terminated his employment if he returns to employment covered by IPERS within three (3) months after he has left covered employment.

Summer vacation of a school teacher is not considered to be a termination of employment if such teacher enters into a contract for the next succeeding school year.

Subscribed and sworn to before me this

21<sup>st</sup> day of May, 1967

William Davis, Notary Public

John S. James  
Claimant's Signature

**LAST PUBLIC EMPLOYER MUST COMPLETE AND SIGN THIS CLAIM BELOW:**

I hereby certify that the above named employee's employment was terminated on 31 day of December 1968, and was paid wages in the amount of \$600.00 in the quarter in which terminated. Final check was (or will be) issued on the 31 day of December, 1968.

EMPLOYER Jones County

By Henry Smith Henry Smith

Title Auditor

## Statement of Accumulated Contributions (IPERS Form 559)

Approximately six months after the close of the calendar year, the Iowa Public Employees' Retirement System prepares annual statements for all members of their accumulated contributions plus interest. If the employee has prior service credit, this amount and the interest on it is also shown.

Interest is compounded annually and the rate of interest is determined each year by the Iowa Employment Security Commission.

Since the IPERS office doesn't maintain a current address record for each individual member, employers are requested to distribute these statements to their employees. If an employer or employee doesn't agree with the information on this statement of accumulated credits, they should immediately contact the IPERS office so the record can be corrected.

## SECTION 5

### **WHAT WAGES ARE TAXABLE UNDER IPERS**

#### **Definition of Wages**

Under IPERS, the term "wages" means all remuneration paid to employees for services including the cash value of remuneration paid in any other medium than cash. Salaries, fees, bonuses and non-cash remuneration are wages if they are paid as compensation for employment. Wages in kind are not taxable under IPERS if they are given for the convenience of the employer. Wages paid in any form other than money are measured by the fair market value of the room, meals or other consideration.

#### **Vacation Pay**

Vacation pay or annual leave pay is the amount paid to an employee during his vacation period. This pay is considered wages and is taxable under IPERS. This pay is still considered wages regardless of the length of the vacation or whether or not the employee returns to work after his vacation period.

Payment in lieu of vacation is also considered IPERS taxable wages.

Vacation payment to an employee upon the termination of his employment is wages and taxable under IPERS.

#### **Sick Pay**

Payments made for sick leave which are a continuation of salary payments are considered IPERS taxable wages.

#### **Bonus Payments**

Allowance paid to an employee in addition to his salary is considered taxable wages under IPERS.

## **Dismissal Pay**

Dismissal pay is pay by an employer to an employee whose services are ended independently of the employee's will or wishes. Dismissal payments are taxable wages under IPERS.

## **Travel Expenses**

Travel expenses aren't taxable wages under IPERS if they are remuneration covering expenses incurred by an employee in the performance of his duty.

## **Tax Sheltered Annuities**

Amounts deducted from employees' pay for tax sheltered annuities are credited as wages and taxable under IPERS.

SECTION 6  
**REPORTING WAGES**

**Maximum Reporting Wages**

Beginning January 1, 1971, the maximum taxable wage in a calendar year under IPERS is \$7,800. Maximum taxable wages from January 1, 1968, to December 31, 1970, were \$7,000. Wages of new members are taxable from the first day of their employment.

**\$300 Minimum in Calendar Quarter**

An employee whose wages are less than \$300 in a calendar quarter are not reported unless this amount is necessary to bring the employee's taxable wages up to the maximum for the calendar year.

EXAMPLE: School District A reported wages of \$6,800 for John Doe in the first two calendar quarters of 1968. He was paid \$3,350 in the third quarter of 1968. However, only \$200 was needed to reach the maximum of \$7,000 for the calendar year. This \$200 is taxable and must be reported.

**Reporting on When-Paid Basis**

All wages should be reported for the calendar quarter in which they were paid and not when they were earned.

EXAMPLE: Employee A performed services in June but wasn't paid for these services until July. These wages should be included in the quarter ending September 30 rather than in the quarter ending June 30.

**Wages Can Not Be Pro-Rated**

The amount of wages reported for each employee is the wages actually paid to him during the calendar quarter. If an employee is paid his entire yearly salary in one calendar quarter, that amount up to the yearly maximum is reported for that quarter.

EXAMPLE: Jane Jones is the appointed clerk for Township Y. She is paid \$500 once a year on January 1. These wages of \$500 are included on the first quarterly report of the calendar year.

## **When an Employee Terminates Employment**

Even though an employee terminates his employment, his wages during the quarter he quit his job are still taxable.

**EXAMPLE:** Employee A terminated employment with Town B. He was last paid wages March 15, the day that he quit. His total wages during the quarter ending March 31 were \$300. These wages are taxable and should be reported for the quarter ending March 31.

**EXAMPLE:** Employee A terminated employment with Town B. He was last paid wages February 15, the day that his employment was terminated. His total wages during the quarter ending March 31 was \$150.

Since his wages were less than \$300 in the calendar quarter, these wages should not be reported.

Beginning July 1, 1970, an employer may file a claim for a refund of the IPERS taxes paid for an employee who was hired for a permanent job and who quit within six months of the date employment began.

**EXAMPLE:** Employee A was hired as the secretary to the superintendent of School District C September 3. She unexpectedly resigned January 15. Since she was employed less than six months, her employer may file a claim for a refund of the IPERS taxes he paid on her wages.

## **Death of an Employee**

Wages earned by an employee before his death are taxable wages and should be reported. Amounts earned by an employee before his death and paid to his survivor or estate after his death are also taxable wages that must be reported for the quarter in which they were actually paid.

**EXAMPLE:** Employee B died May 30. He was last paid wages of \$200 on April 30. An additional \$200 was paid to his survivor June 15. The total amount of \$400 is taxable wages and should be reported for the quarter ending June 30.

## When One Political Subdivision is Created to Succeed Another

When a political subdivision is dissolved and another political subdivision is created to take over its function, both subdivisions are treated as one employer in reporting maximum wages during the calendar year that the change took place.

EXAMPLE: School District A was completely dissolved on July 1, 1968 and School District B was created July 1, 1968. School District A was completely absorbed by School District B.

Jane Jones was employed by School District A during the first and second quarter of 1968. The following wages were paid and reported to IPERS by School District A:

<u>Quarter Ending</u>	<u>Wages Paid</u>	<u>Taxable Wages</u>
March 31	\$1,800	\$1,800
June 30	1,800	1,800

During 1968, School District B reported the following wages for Jane Jones:

September 30	\$1,800	\$1,800
December 31	1,800	<u>1,600</u>

Maximum Taxable Wages      \$7,000

## Wages in Kind

Wages in kind, such as room and board, are taxable wages under IPERS unless they are necessitated by the convenience of the employer. For example, if meals received by employees of hot lunch programs are furnished for the convenience of the employees, these meals are taxable under IPERS and must be reported. Likewise, in state institutions if the meals are furnished for the employee's convenience, these meals are taxable under IPERS and must be reported.

EXAMPLE: The lunch program of School District A employs a cook whose salary is \$270 in cash and the meals furnished to her for her convenience are valued at \$30 a month.

The total of \$300 is taxable under IPERS.

Wages in kind aren't taxable under IPERS if the employee is required to use meals and lodging or other reimbursement in lieu of cash to properly fulfill duties of the employment.

EXAMPLE: School District A employs a teacher at a salary of \$400 a month. Of this salary, \$340 is paid in cash and the house furnished to him, in which he is required to live, is valued at \$60 a month.

Only the cash remuneration of \$340 is taxable under IPERS.

### **Employees of Two or More Public Employing Units**

Wages paid to an employee who performs services for and under the direction and control of a single authority but who works for and is paid by two or more public employing units are taxable under IPERS.

EXAMPLE: John Jones is an employee of the Y City Library and is also an employee of the City of Y. In the calendar quarter ending March 31, he is paid \$201 by the Y Library and \$193 by the City of Y.

Each of these amounts are taxable and should be reported.

Wages paid to an employee who works for more than one public employing unit but whose services are not performed for and under the direction of a single authority are also taxable. However, remuneration of less than \$300 in a calendar quarter from any of the separate employing units is not taxable.

Before July 1, 1970, all employers are required to report wages up to the maximum covered amount for the year in question. When the employee requests a refund of taxes paid over the maximum amount, IPERS automatically refunds the excess employer taxes to the secondary employer.

Beginning July 1, 1970, the secondary employer is not required to pay taxes on wages exceeding the covered wage limit on an employee who has worked for more than one public employer during the calendar year. The second employer should request a written statement of previously reported wages from the member.

**EXAMPLE:** John Smith, a teacher employed by School District A from January 1 to June 30, is paid \$3,900. He transfers to School District B and is paid \$4,300 between July 1 and December 31.

School District A must report the entire \$3,900. However, School District B must only report the amount needed for Mr. Smith to reach the maximum taxable wage for that year.

### **Points to Remember on Paying Your Taxes**

To prevent unnecessary inconvenience to you and to protect your account from being delinquent, be sure to double check your remittances on the following points:

1. Is your check made payable to the proper agency?
2. Does the number amount and the written amount on your check agree?
3. Does your check show the name and address of your bank?
4. Is your check signed and dated?
5. If your check requires two signatures, are both of them included?

### **Postage Due**

IPERS can not accept responsibility for postage due on reports. When additional postage is necessary, the report is returned to the sender. This may result in a delinquent tax report.

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## SECTION 7

### FILING IPERS REPORTS

#### Importance of Submitting Reports Early

Sending in reports and remittances on or before the deadline date is important since the IPERS law does not allow the granting of an extension of time. If possible, reporting units are encouraged to file their quarterly reports before the 10th of the month following the close of the calendar quarter.

#### Interest Penalty

Taxes which aren't paid by the due date are assessed a penalty of 6 per cent a year from the due date until payment is received by IPERS.

#### Statute of Limitations

No time limitations are set for the collection of IPERS taxes. However, refunds on IPERS taxes are affected by time limitation. In general, IPERS is not liable for tax refunds unless application for a refund is made within three years of the date of payment. The date of payment is the due date of a tax payment for a particular calendar quarter.

#### What to Include in Wage Reports

Each quarterly wage report must include all employees who received taxable wages or wages in kind for services under the IPERS requirements. Do not include the name and social security number of any individual for whom no wages are being reported.

#### Who Must File Monthly Remittance Forms

All entities whose combined employee's and employer's IPERS tax equals or exceeds \$100 a month have been required to remit these taxes on a monthly basis since July 1, 1967.

#### Application for Monthly Remittance Form (IPERS Form 576)

All reporting entities whose combined IPERS employer and employee tax equals or exceeds \$100 a month must complete IPERS form 576, Application for Monthly Remittance Form. This form provides the IPERS office with information needed to place the account on the monthly list, to maintain adequate records and to send out monthly reporting forms.

IPERS 581  
(Rev. 1-1-68 M&P)

Date May 5, 1969 Account No. 71-2-14

IPERS WITHHOLDING AGENT'S REPORT  
Iowa Public Employees Retirement System

Title of Entity Town of X Month April - 1969

Address \_\_\_\_\_ Withheld Contributions 250.00

\_\_\_\_\_ Plus Employer's Matching Share 250.00

\_\_\_\_\_ Plus Interest Penalty \_\_\_\_\_

\_\_\_\_\_ TOTAL 500.00

James Brown Clerk Make check payable to Iowa Public  
Signature Title Employees Retirement System

SEE REVERSE SIDE FOR REPORTING INSTRUCTIONS

IPERS 576 - APPLICATION FOR MONTHLY REMITTANCE FORM

(To be completed only if anticipated IPERS contributions  
will amount to \$100 or more during a calendar month)

Town of X 71-2-14  
NAME Identification Number

410 Main Street  
ADDRESS

X Iowa 50216  
CITY STATE ZIP CODE

It is estimated that beginning April 1969  
MONTH YEAR

the accumulated monthly withholding at source of IPERS contributions will amount to \$100.00 or more and that a monthly remittance form (IPERS 581) should be furnished for timely filing.

Betty Lison Clerk March 20, 1969  
SIGNATURE TITLE DATE

IMPORTANT: Make certain that name, address and identification number are completed CORRECTLY.

Return completed form to:

IOWA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
IOWA EMPLOYMENT SECURITY COMMISSION  
1000 East Grand Avenue  
Des Moines, Iowa 50319

## Monthly Remittance Form (IPERS Form 581)

As soon as the IPERS office receives an application for monthly remittance from a public employing unit, a pad of Monthly Remittance Forms will be sent to the reporting official. After this initial supply has been used up, the reporting official is responsible for requesting an additional supply. Requests for additional copies should be made far enough in advance so that remittances can be made by the due date of this report. The reporting entity remains responsible for meeting this deadline and a delay in receiving a new supply of forms does not relieve him of this obligation.

### Points to Remember in Preparing the Monthly Remittance Form

1. The employing unit is required to use IPERS form 581 when submitting any and all monthly remittances.
2. The back of the monthly remittance form contains detailed instructions on its preparation.
3. A duplicate copy of the completed monthly remittance form should be retained by the reporting entity as its record of remittances submitted.
4. To make sure you receive proper credit, be sure that the title of the employing unit, address, IPERS account number, the amount of the remittance and month are included on each submitted form.
5. Remittances may be submitted more than once each month to coincide with the employer's pay period. This procedure is optional and for the convenience of the employer since the law only requires remittance once a month.
6. Remittances for the 1st month of the calendar quarter are due in full on or before the 15th day of the following month.
7. Remittances for the 2nd month of a calendar quarter are due in full on or before the 15th day of the following month.
8. The balance of the taxes for the quarter must be remitted by the 15th day of the month following the end of the calendar quarter. This final remittance plus the two previous monthly remittances should equal the total amount due during the quarter.

NOTE: You may either submit the final remittance with the monthly remittance form or attach it to the IPERS form 552, Employer's Quarterly Tax Return.



# Employer's Continuation Sheet (IPERS 552 A)

This form should be used when all of your employees can not be listed on the Employer's Quarterly Tax Return. A year's supply of form 552 A is automatically sent to each employer sometime during the 3rd quarter of each year.

12. SEX		13. BIRTHDATE Mo. Day Yr.			14. BASIS OF NOTICE Mark Change, New, Member or Change in Name of Member		15. EMPLOYEE'S ACCOUNT NUMBER 000 00 0000			16. NAME OF EMPLOYEE (Type or Print)		17. TAXABLE WAGES PAID	
M	F	12	15	37	X	New	028	00	0000	James R. Smith		700	00
M	F					Change	026	00	0000	John Q. Public		300	00
M	F					Change	032	00	0001	Mary Jane Doe		760	00
M	F					New							
M	F					Change							
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## Deadline Dates for Quarterly Reports

The original copy of the Employer's Quarterly Tax Report is due in the IPERS office by the 15th day of the month following the end of the calendar quarter.

Quarter	Report Deadline
1st Quarter--January, February & March	April 15
2nd Quarter--April, May & June	July 15
3rd Quarter--July, August & September	October 15
4th Quarter--October, November & December	January 15

### **Quarterly Reporting When No Wages or No Taxable Wages Have Been Paid**

When a reporting unit has no taxable wages or no wages to report during a calendar quarter, the Employer's Tax Report should be marked "No Taxable Wages" or "No Wages" and returned to IPERS. This provides IPERS with a complete record of your status under the program. When no Employer's Tax Report is filed, the reporting unit's account is considered delinquent for the quarter until the report is filed.

### **Employing Units Using Accounting or Other Business Machines to Report**

The required information on new members or members with a name change must be provided on the IPERS 552 or IPERS 552 A form. If this information can't be included through your machine processing, it must be manually entered before the report is submitted to IPERS. Please make sure all information including names, social security numbers, wages and membership changes is properly aligned for each employee.

In some instances, employing units may request and receive approval from IPERS to use their own forms to list employee information. In this situation, membership and change of name information must be included as a part of the report and this information should be included on the IPERS form 552 A and submitted with your quarterly return as the last page. Only Items 12 through 16 must be completed. Since wages have already been included on another page of your return, you do not have to again include wages in Item 17.

**EMPLOYERS WHO WANT TO SUBMIT WAGE INFORMATION ON MAGNETIC TAPE SHOULD CONTACT THE IPERS OFFICE FOR SPECIAL INSTRUCTIONS.**

## Points to Remember in Preparing the Employer's Quarterly Tax Return and Continuation Sheets

1. Detailed instructions on the preparation of the quarterly reports are given on the back of the form.
2. The report should be prepared in duplicate and the duplicate should be kept by the reporting unit as a permanent record of the wages and other information that has been reported.
3. Reports should be printed in ink or typewritten.
4. The reporting unit must use the pre-addressed IPERS 552 forms for the first or summary page of the report. This form must be used even if you use machine accounting and don't list names on the first page.
5. The IPERS account number must be shown on all pages and should be checked to make sure that the correct number is used on all pages.
6. The date "quarter ended" should be shown on all pages and should be the same on both the Employer's Quarterly Tax Return and Continuation Sheets.
7. The total number of employees should be shown in the space provided in the upper left hand corner of the Employer's Quarterly Tax Return.
8. Continuation pages should be properly numbered and the total number of pages should be shown in the space provided in the upper right hand corner of the Employer's Quarterly Tax Return.
9. The names and social security account numbers of all employees who were paid taxable wages during the calendar quarter must be reported.

The name of an employee on a report should not be accompanied by a prefix (Miss, Mrs. or Mr.).

EXAMPLE: Mrs. John (Mary Jane) Jones is an employee of the Town of A. Her Social Security Identification Card shows:

000-00-0000    Mary Jane Jones

Her name should be listed on your reports as Mary Jane Jones.

10. If an employee does not have a social security number and hasn't applied for one, a completed Form SS-5, Application for Social Security Account Number should be attached to the Employer's Quarterly Tax Report.

If the employee hasn't received his social security account number but has presented a receipt for his application for an account number, all the information should be copied from the receipt and entered in the appropriate place preceded by the words "Receipt Issued."

11. Do not include the name or social security number of any employee who does not have any taxable wages or who has no wages.
12. An employee's name should only be listed once on any quarterly report. If he holds several jobs for one employer or if he receives extra compensation such as overtime, meals or bonuses besides his regular salary, the employer should total all of these items together and only report the total.
13. Do not take unauthorized credit from the current tax amount due. Credit can be taken only if approved by IPERS and a credit memo has been issued to the employer to use on his quarterly tax return.
14. Do not make wage adjustments on your quarterly return to correct erroneous reporting in other quarters. In this instance, the employing unit should follow the instructions for completing an adjustment form described on page 38.

## Information Required on Employer's Quarterly Tax Report for New Members

When a reporting unit hires a person during the calendar quarter who qualifies as an IPERS member and who has taxable wages, additional information besides the name, social security number and taxable wages is necessary. The employing unit must also list the employee's sex, birth date and show him as a new member.

EXAMPLE: Mary Jones began work with your school district October 15 as a new employee and meets the criteria for IPERS membership. During the quarter ending December 31, she was paid taxable wages of \$650.

The entry on your IPERS 552 or 552 A form for the period ending December 31 would be:

12. SEX		13. BIRTHDATE Mo. Day Yr.			14. BASIS OF NOTICE Mark Whether New Member or Change in Name of Member		15. EMPLOYEE'S ACCOUNT NUMBER			16. NAME OF EMPLOYEE (Type or Print)		17. TAXABLE WAGES PAID	
							000	00	0000				
<input checked="" type="checkbox"/> F		6	10	40	<input checked="" type="checkbox"/> New		123	45	6789	Mary Jones		650	00
<input type="checkbox"/> M					<input type="checkbox"/> New								
<input type="checkbox"/> F					<input type="checkbox"/> Change								
<input type="checkbox"/> M					<input type="checkbox"/> New								
<input type="checkbox"/> F					<input type="checkbox"/> Change								
<input type="checkbox"/> M					<input type="checkbox"/> New								
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<input type="checkbox"/> F					<input type="checkbox"/> Change								
<input type="checkbox"/> M					<input type="checkbox"/> New								
<input type="checkbox"/> F					<input type="checkbox"/> Change								

## Information Required on Employer's Quarterly Tax Report When a Member Has a Name Change

When an IPERS member has had a name change during the calendar quarter, the reporting unit must include the sex, birth date and show a change of name as well as listing the member's new name, social security number and taxable wages.

**EXAMPLE:** Jane Jones is already a member of IPERS. During the quarter ending December 31, she was married and her new name is Jane D. Henry. She is paid taxable wages of \$900 during the quarter ending December 31.

The entry for her on IPERS form 552 or 552 A would be:

12. SEX		13. BIRTHDATE Mo. Day Yr.			14. BASIS OF NOTICE Mark Whether New Member or Change in Name of Member		15. EMPLOYEE'S ACCOUNT NUMBER 000 00 0000			16. NAME OF EMPLOYEE (Type or Print)		17. TAXABLE WAGES PAID	
<input checked="" type="checkbox"/> M	<input checked="" type="checkbox"/> F	10	8	39	<input checked="" type="checkbox"/> New		011	32	3333	Jane D. Henry		900	00
<input type="checkbox"/> M	<input type="checkbox"/> F				<input type="checkbox"/> New								
<input type="checkbox"/> M	<input type="checkbox"/> F				<input type="checkbox"/> Change								
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<input type="checkbox"/> M	<input type="checkbox"/> F				<input type="checkbox"/> Change								

## **Who Is Considered a New Employee**

Under IPERS, a new employee is an individual who is:

1. First entering covered public service in Iowa.
2. Re-entering covered Iowa public service after taking a refund of all earlier IPERS contributions.
3. Returning to covered employment after being out of covered work for more than three months.

This does not apply to a person who is 55 years of age at termination or who has 8 years of covered service since July 4, 1953 and who does not take a refund of his previous contributions. Membership continues for these persons and they aren't considered new employees when they re-enter employment covered by IPERS.

If a person has 5 years of IPERS membership, he can leave his IPERS contributions in the Retirement Fund and continue membership if he returns to public service within a 5-year period.

## **Leave of Absence**

Membership continues for an employee on a leave of absence or vacation not exceeding 12 months that is authorized by the employer. This leave of absence can be renewed by the employer for another 12 months as many times as the employee and employer desire.

Continued renewal take precedence over the 5-year limitation of leaving contributions in the IPERS trust fund after 5 years of membership. In other words, if leaves of absence extend beyond the 5-year periods, the individual's membership still continues.

## **Seasonal Interruptions**

Summer vacations are not considered a termination of employment when temporary suspension of service does not mean a permanent break in employment. Examples of employees who usually have seasonal interruptions in their work include:

1. Teachers
2. School bus drivers

3. Instructors at Iowa State University of Science & Technology, University of Iowa and the University of Northern Iowa
4. Employees in state schools or hospitals
5. Employees who are regularly employed by a park or recreation commission during their operating season.
6. Highway construction crews in counties where work is temporarily interrupted by weather, etc.

### **Military Service**

Military service during war or national emergencies doesn't constitute termination of employment if the employee returns to his former employer within 90 days after discharge.

### **Adjustment Reports to Correct Omission of Wages or the Underreporting of Wages**

To correct an omission of wages or to adjust underreporting of wages under IPERS, the employing unit is required to file an IPERS Wage Correction Form. In completing this form, the employer should show the quarter ending date in which the discrepancy took place, the name and social security number of the employees involved, the amount of wages originally reported and the correct amount of wages. The original copy of this form should be filed with the IPERS office along with the proper remittance. This remittance should include the tax due plus interest. The interest is charged at a rate of 6 per cent a year from the due date through the date payment is made.

If no tax or less than the correct amount of tax has been deducted from the employee's wages and later it is determined that the tax should be deducted, the employing unit is authorized to deduct the undercollection from later wage payments to the employee. However, the employing unit is liable to IPERS for both the employer and employee underpayment. Any settlement between the employer and the employee must be arranged between them.



IPERS 556 B (2-69)

Claim No. \_\_\_\_\_

File this Claim with:  
IOWA PUBLIC EMPLOYEES'  
RETIREMENT SYSTEM  
1000 East Grand Avenue  
Des Moines, Iowa 50319

STATE OF IOWA  
**EMPLOYER  
CLAIM FOR REFUND**  
IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
Administered By  
IOWA EMPLOYMENT SECURITY COMMISSION

Before completing claim read reverse side

CLAIMANT'S NAME AND ADDRESS MUST BE TYPED OR PRINTED

CLAIMANT TO RETAIN **WHITE** COPY

Name of Claimant Smith School District IPERS Account No. 12 5 96

Address: 1000 First Street Smith Jones Iowa  
Number and Street City County State Zip Code

EMPLOYEES INVOLVED	SOCIAL SECURITY NUMBER	QUARTERS OF EMPLOYMENT INVOLVED
* James S. Cook	000-00-0000	9/30/68
** John S. James	000-00-0000	12/31/67

(If more space is needed show listing as above on attached sheet)

We believe this claim should be allowed for the following reason:

THIS SECTION MUST BE COMPLETED

- \*  Taxes paid on wages reported over the maximum limit (\$7,000.00) per calendar year.
- \*\*  Taxes paid on wages reported over the maximum limit (\$4,800.00) per calendar year.
- Taxes paid on wages reported below legal minimum (\$300.00 per quarter).
- Wages reported in error — (State the reason).

Subscribed and sworn to before me on this  
21st day of May, 1969  
William Davis  
NOTARY PUBLIC

Signed Smith School District  
By Jane Johnson  
Title Secretary

PB-15699

## **Adjustment to Correct Erroneous Reporting or Excess Reporting by an Employing Unit**

If an error has been made in reporting wages or if wages in excess of the maximum have been reported for an employee during the calendar year, the employing unit is required to make an application for a refund on Refund Claim Form IPERS 556 B. This form should be sent to the IPERS office for processing.

A warrant will be issued to the employer for both the employee's and employer's share of the overpayment. The employing unit is responsible for returning the employee's share of the tax to the employee.

Under no circumstances can the employing unit take credit on a future monthly or quarterly report for an erroneous or excess payment on an earlier report. This procedure is required because:

1. Employer records do not always agree with the original wage reports already submitted.
2. Refund may have already been paid to an employee on the original wages previously reported.
3. Refund may already have been made to the employing unit because the employing unit has filed an application based on excess or incorrect wage reporting.
4. Wages originally reported may have been used to compute benefit payments to a retiring employee or to pay death benefits.

## **Employer Overpayment on Employees with Dual Employment**

An employee may file a claim for repayment of any taxes withheld over the maximum by one or more employers. If the employee's claim is allowed, a refund check for the employer's share of the overpaid taxes will be sent to the employing unit. The IPERS office shall determine which employing unit will receive the refund.

EXAMPLE: John Smith is a teacher employed by School District A and was paid \$6,800 during the calendar year. During the summer, he was employed by the municipal swimming pool and was paid \$500. Each of these amounts are taxable and should be reported.

However, since taxes were paid on \$300 more than the taxable maximum of \$7,000, Smith may file for an overpayment refund. If he files for a refund of the taxes paid over the maximum, IPERS will automatically refund the excess employer taxes to the employer who is determined to be the secondary employer.

IPERS-5550 Rev. 5-68  
PB 15172

Claim No. \_\_\_\_\_

STATE OF IOWA  
**EMPLOYEE CLAIM FOR REFUND**

File this claim with:

IOWA PUBLIC EMPLOYEES'  
RETIREMENT SYSTEM  
1000 East Grand Avenue  
Des Moines, Iowa 50319

of  
**TAX PAID IN ERROR OR EXCESS**

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Administered by  
IOWA EMPLOYMENT SECURITY COMMISSION

Before completing claim read reverse side

CLAIMANT'S NAME AND ADDRESS MUST BE PRINTED OR TYPED

CLAIMANT TO RETAIN YELLOW COPY

Name of Claimant John S. James Social Security No. 000-00-0000

Address: 1000 First Street X Jones Iowa  
Number and Street City County State

Month Day Year Month Day Year  
Period for which claim is filed: From 1 1, 19 68, to 12 31, 19 68

LIST PUBLIC EMPLOYERS AND PERIOD OF EMPLOYMENT WITH EACH BELOW:

	DATES OF EMPLOYMENT		
	COUNTY	FROM	TO
Wilson Community School District	Jackson	1-1-68	5-31-68
Smith School District	Jones	8-20-68	12-31-68

(If more space is needed show listing as above on attached sheet)

I believe this claim should be allowed for the following reason. THIS SECTION MUST BE COMPLETED

- Taxes paid on wages over maximum limit (\$7,000.00) for calendar year.
- Taxes paid on wages over maximum limit (\$4,800.00) for calendar year.
- Taxes paid on wages over maximum limit (\$4,000.00) for calendar year.
- Taxes paid on wages below legal minimum (\$200.00) per quarter prior to June 30, 1965.
- Taxes paid on wages below legal minimum (\$300.00) per quarter after July 1, 1965.
- Wages reported in error.

I am informed that the law imposes penalties for making false statements in connection with a claim for a refund, Code of Iowa 1954, Chapter 97B, Section 40.

Subscribed and sworn to before me this

21<sup>st</sup> day of May, 19 69

William Davis

John S. James  
Claimant's Signature

## Questions Not Answered in This Handbook

The IPERS staff will be happy to help you with any questions or problems you may have in meeting your responsibilities as a reporting official. To help us serve you in the most efficient way when you have questions not answered in this handbook, please contact:

IPERS Accounting Department for questions on

1. Coverage
2. Deductions
3. Membership Information or Procedure

IPERS Benefit Section for questions on

1. Benefit Payments
2. Refund of a deceased member's contribution
3. Filing of a Designation of Beneficiary form, IPERS Form 503

IPERS Refund Section for questions on

1. IPERS Form 556, Terminating Employee Claim for Refund
2. IPERS Form 556 B, Employer Claim for Refund Based on Excess or Erroneous Reporting
3. IPERS Form 556 C, Claim for Refund to Employee Because of Joining Another Retirement System in the State
4. IPERS Form 556 D, Employee Claim for Refund When Employee Has Contributed in Excess of the Maximum Because of Multiple Employers During a Calendar Year

## Information on Forms Handled by Other Agencies

For information and copies of forms not handled by the IPERS office, please contact one of the following agencies:

Subject	Agency
Federal social security benefit payments	Your nearest office of the Social Security Administration
Form 941 for federal income tax withheld, depository slips, remittances and related information	District Director of Internal Revenue
State tax payments	Iowa Department of Internal Revenue Lucas Building Des Moines, Iowa 50319

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM TAX TABLE

IPERS Table of 3 1/2% Employee Tax Deductions

WAGES		IPERS Tax To Be Withheld	WAGES		IPERS Tax To Be Withheld	WAGES		IPERS Tax To Be Withheld
At Least	But Less Than		At Least	But Less Than		At Least	But Less Than	
\$ .00	\$ .15	.00	\$ 19.00	\$ 19.29	\$ .67	\$ 38.43	\$ 38.72	\$ 1.35
.15	.43	.01	19.29	19.58	.68	38.72	39.00	1.36
.43	.72	.02	19.58	19.86	.69	39.00	39.29	1.37
.72	1.00	.03	19.86	20.15	.70	39.29	39.58	1.38
1.00	1.29	.04	20.15	20.43	.71	39.58	39.86	1.39
1.29	1.58	.05	20.43	20.72	.72	39.86	40.15	1.40
1.58	1.86	.06	20.72	21.00	.73	40.15	40.43	1.41
1.86	2.15	.07	21.00	21.29	.74	40.43	40.72	1.42
2.15	2.43	.08	21.29	21.58	.75	40.72	40.00	1.43
2.43	2.72	.09	21.58	21.86	.76	41.00	41.29	1.44
2.72	3.00	.10	21.86	22.15	.77	41.29	41.58	1.45
3.00	3.29	.11	22.15	22.43	.78	41.58	41.86	1.46
3.29	3.58	.12	22.43	22.72	.79	41.86	42.15	1.47
3.58	3.86	.13	22.72	23.00	.80	42.15	42.43	1.48
3.86	4.15	.14	23.00	23.29	.81	42.43	42.72	1.49
4.15	4.43	.15	23.29	23.58	.82	42.72	43.00	1.50
4.43	4.72	.16	23.58	23.86	.83	43.00	43.29	1.51
4.72	5.00	.17	23.86	24.15	.84	43.29	43.58	1.52
5.00	5.29	.18	24.15	24.43	.85	43.58	43.86	1.53
5.29	5.58	.19	24.43	24.72	.86	43.86	44.15	1.54
5.58	5.86	.20	24.72	25.00	.87	44.15	44.43	1.55
5.86	6.15	.21	25.00	25.29	.88	44.43	44.72	1.56
6.15	6.43	.22	25.29	25.58	.89	44.72	45.00	1.57
6.43	6.72	.23	25.58	25.86	.90	45.00	45.29	1.58
6.72	7.00	.24	25.86	26.15	.91	45.29	45.58	1.59
7.00	7.29	.25	26.15	26.43	.92	45.58	45.86	1.60
7.29	7.58	.26	26.43	26.72	.93	45.86	46.15	1.61
7.58	7.86	.27	26.72	27.00	.94	46.15	46.43	1.62
7.86	8.15	.28	27.00	27.29	.95	46.43	46.72	1.63
8.15	8.43	.29	27.29	27.58	.96	46.72	47.00	1.64
8.43	8.72	.30	27.58	27.86	.97	47.00	47.29	1.65
8.72	9.00	.31	27.86	28.15	.98	47.29	47.58	1.66
9.00	9.29	.32	28.15	28.43	.99	47.58	47.86	1.67
9.29	9.58	.33	28.43	28.72	1.00	47.86	48.15	1.68
9.58	9.86	.34	28.72	29.00	1.01	48.15	48.43	1.69
9.86	10.15	.35	29.00	29.29	1.02	48.43	48.72	1.70
10.15	10.43	.36	29.29	29.58	1.03	48.72	49.00	1.71
10.43	10.72	.37	29.58	29.86	1.04	49.00	49.29	1.72
10.72	11.00	.38	29.86	30.15	1.05	49.29	49.58	1.73
11.00	11.29	.39	30.15	30.43	1.06	49.58	49.86	1.74
11.29	11.58	.40	30.43	30.72	1.07	49.86	50.15	1.75
11.58	11.86	.41	30.72	31.00	1.08	50.15	50.43	1.76
11.86	12.15	.42	31.00	31.29	1.09	50.43	50.72	1.77
12.15	12.43	.43	31.29	31.58	1.10	50.72	51.00	1.78
12.43	12.72	.44	31.58	31.86	1.11	51.00	51.29	1.79
12.72	13.00	.45	31.86	32.15	1.12	51.29	51.58	1.80
13.00	13.29	.46	32.15	32.43	1.13	51.58	51.86	1.81
13.29	13.58	.47	32.43	32.72	1.14	51.86	52.15	1.82
13.58	13.86	.48	32.72	33.00	1.15	52.15	52.43	1.83
13.86	14.15	.49	33.00	33.29	1.16	52.43	52.72	1.84
14.15	14.43	.50	33.29	33.58	1.17	52.72	53.00	1.85
14.43	14.72	.51	33.58	33.86	1.18	53.00	53.29	1.86
14.72	15.00	.52	33.86	34.15	1.19	53.29	53.58	1.87
15.00	15.29	.53	34.15	34.43	1.20	53.58	53.86	1.88
15.29	15.58	.54	34.43	34.72	1.21	53.86	54.15	1.89
15.58	15.86	.55	34.72	35.00	1.22	54.15	54.43	1.90
15.86	16.15	.56	35.00	35.29	1.23	54.43	54.72	1.91
16.15	16.43	.57	35.29	35.58	1.24	54.72	55.00	1.92
16.43	16.72	.58	35.58	35.86	1.25	55.00	55.29	1.93
16.72	17.00	.59	35.86	36.15	1.26	55.29	55.58	1.94
17.00	17.29	.60	36.15	36.43	1.27	55.58	55.86	1.95
17.29	17.58	.61	36.43	36.72	1.28	55.86	56.15	1.96
17.58	17.86	.62	36.72	37.00	1.29	56.15	56.43	1.97
17.86	18.15	.63	37.00	37.29	1.30	56.43	56.72	1.98
18.15	18.43	.64	37.29	37.58	1.31	56.72	57.00	1.99
18.43	18.72	.65	37.58	37.86	1.32	57.00	57.29	2.00
18.72	19.00	.66	37.86	38.15	1.33	57.29	57.58	2.01
			38.15	38.43	1.34	57.58	57.86	2.02

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM TAX TABLE

IPERS Table of 3 1/2% Employee Tax Deductions

WAGES		IPERS Tax To Be Withheld	WAGES		IPERS Tax To Be Withheld	WAGES		IPERS Tax To Be Withheld
At Least	But Less Than		At Least	But Less Than		At Least	But Less Than	
\$ 57.86	\$ 58.15	\$ 2.03	\$ 77.00	\$ 77.29	\$ 2.70	\$ 96.15	\$ 96.43	\$ 3.37
58.15	58.43	2.04	77.29	77.58	2.71	96.43	96.72	3.38
58.43	58.72	2.05	77.58	77.86	2.72	96.72	97.00	3.39
58.72	59.00	2.06	77.86	78.15	2.73	97.00	97.29	3.40
59.00	59.29	2.07	78.15	78.43	2.74	97.29	97.58	3.41
59.29	59.58	2.08	78.43	78.72	2.75	97.58	97.86	3.42
59.58	59.86	2.09	78.72	79.00	2.76	97.86	98.15	3.43
59.86	60.15	2.10	79.00	79.29	2.77	98.15	98.43	3.44
60.15	60.43	2.11	79.29	79.58	2.78	98.43	98.72	3.45
60.43	60.72	2.12	79.58	79.86	2.79	98.72	99.00	3.46
60.72	61.00	2.13	79.86	80.15	2.80	99.00	99.29	3.47
61.00	61.29	2.14	80.15	80.43	2.81	99.29	99.58	3.48
61.29	61.58	2.15	80.43	80.72	2.82	99.58	99.86	3.49
61.58	61.86	2.16	80.72	81.00	2.83	99.86	100.15	3.50
61.86	62.15	2.17	81.00	81.29	2.84	100.15	100.43	3.51
62.15	62.43	2.18	81.29	81.58	2.85	100.43	100.72	3.52
62.43	62.72	2.19	81.58	81.86	2.86	100.72	101.00	3.53
62.72	63.00	2.20	81.86	82.15	2.87	101.00	101.29	3.54
63.00	63.29	2.21	82.15	82.43	2.88	101.29	101.58	3.55
63.29	63.58	2.22	82.43	82.72	2.89	101.58	101.86	3.56
63.58	63.86	2.23	82.72	83.00	2.90	101.86	102.15	3.57
63.86	64.15	2.24	83.00	83.29	2.91	102.15	102.43	3.58
64.15	64.43	2.25	83.29	83.58	2.92	102.43	102.72	3.59
64.43	64.72	2.26	83.58	83.86	2.93	102.72	103.00	3.60
64.72	65.00	2.27	83.86	84.15	2.94	103.00	103.29	3.61
65.00	65.29	2.28	84.15	84.43	2.95	103.29	103.58	3.62
65.29	65.58	2.29	84.43	84.72	2.96	103.58	103.86	3.63
65.58	65.86	2.30	84.72	85.00	2.97	103.86	104.15	3.64
65.86	66.15	2.31	85.00	85.29	2.98	104.15	104.43	3.65
66.15	66.43	2.32	85.29	85.58	2.99	104.43	104.72	3.66
66.43	66.72	2.33	85.58	85.86	3.00	104.72	105.00	3.67
66.72	67.00	2.34	85.86	86.15	3.01	105.00	105.29	3.68
67.00	67.29	2.35	86.15	86.43	3.02	105.29	105.58	3.69
67.29	67.58	2.36	86.43	86.72	3.03	105.58	105.86	3.70
67.58	67.86	2.37	86.72	87.00	3.04	105.86	106.15	3.71
67.86	68.15	2.38	87.00	87.29	3.05	106.15	106.43	3.72
68.15	68.43	2.39	87.29	87.58	3.06	106.43	106.72	3.73
68.43	68.72	2.40	87.58	87.86	3.07	106.72	107.00	3.74
68.72	69.00	2.41	87.86	88.15	3.08	107.00	107.29	3.75
69.00	69.29	2.42	88.15	88.43	3.09	107.29	107.58	3.76
69.29	69.58	2.43	88.43	88.72	3.10	107.58	107.86	3.77
69.58	69.86	2.44	88.72	89.00	3.11	107.86	108.15	3.78
69.86	70.15	2.45	89.00	89.29	3.12	108.15	108.43	3.79
70.15	70.43	2.46	89.29	89.58	3.13	108.43	108.72	3.80
70.43	70.72	2.47	89.58	89.86	3.14	108.72	109.00	3.81
70.72	71.00	2.48	89.86	90.15	3.15	109.00	109.29	3.82
71.00	71.29	2.49	90.15	90.43	3.16	109.29	109.58	3.83
71.29	71.58	2.50	90.43	90.72	3.17	109.58	109.86	3.84
71.58	71.86	2.51	90.72	91.00	3.18	109.86	110.15	3.85
71.86	72.15	2.52	91.00	91.29	3.19	110.15	110.43	3.86
72.15	72.43	2.53	91.29	91.58	3.20	110.43	110.72	3.87
72.43	72.72	2.54	91.58	91.86	3.21	110.72	111.00	3.88
72.72	73.00	2.55	91.86	92.15	3.22	111.00	111.29	3.89
73.00	73.29	2.56	92.15	92.43	3.23	111.29	111.58	3.90
73.29	73.58	2.57	92.43	92.72	3.24	111.58	111.86	3.91
73.58	73.86	2.58	92.72	93.00	3.25	111.86	112.15	3.92
73.86	74.15	2.59	93.00	93.29	3.26	112.15	112.43	3.93
74.15	74.43	2.60	93.29	93.58	3.27	112.43	112.72	3.94
74.43	74.72	2.61	93.58	93.86	3.28	112.72	113.00	3.95
74.72	75.00	2.62	93.86	94.15	3.29	113.00	113.29	3.96
75.00	75.29	2.63	94.15	94.43	3.30	113.29	113.58	3.97
75.29	75.58	2.64	94.43	94.72	3.31	113.58	113.86	3.98
75.58	75.86	2.65	94.72	95.00	3.32	113.86	114.15	3.99
75.86	76.15	2.66	95.00	95.29	3.33	114.15	114.43	4.00
76.15	76.43	2.67	95.29	95.58	3.34	114.43	114.72	4.01
76.43	76.72	2.68	95.58	95.86	3.35	114.72	115.00	4.02
76.72	77.00	2.69	95.86	96.15	3.36	115.00	115.29	4.03

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM TAX TABLE

IPERS Table of 3 1/2% Employee Tax Deductions

WAGES		IPERS Tax To Be Withheld	WAGES		IPERS Tax To Be Withheld	WAGES		IPERS Tax To Be Withheld
At Least	But Less Than		At Least	But Less Than		At Least	But Less Than	
\$ 115.29	\$ 115.58	\$ 4.04	\$ 134.72	\$ 135.00	\$ 4.72	\$ 153.86	\$ 154.15	\$ 5.39
115.58	115.86	4.05	135.00	135.29	4.73	154.15	154.43	5.40
115.86	116.15	4.06	135.29	135.58	4.74	154.43	154.72	5.41
116.15	116.43	4.07	135.58	135.86	4.75	154.72	155.00	5.42
116.43	116.72	4.08	135.86	136.15	4.76	155.00	155.29	5.43
116.72	117.00	4.09	136.15	136.43	4.77	155.29	155.58	5.44
117.00	117.29	4.10	136.43	136.72	4.78	155.58	155.86	5.45
117.29	117.58	4.11	136.72	137.00	4.79	155.86	156.15	5.46
117.58	117.86	4.12	137.00	137.29	4.80	156.15	156.43	5.47
117.86	118.15	4.13	137.29	137.58	4.81	156.43	156.72	5.48
118.15	118.43	4.14	137.58	137.86	4.82	156.72	157.00	5.49
118.43	118.72	4.15	137.86	138.15	4.83	157.00	157.29	5.50
118.72	119.00	4.16	138.15	138.43	4.84	157.29	157.58	5.51
119.00	119.29	4.17	138.43	138.72	4.85	157.58	157.86	5.52
119.29	119.58	4.18	138.72	139.00	4.86	157.86	158.15	5.53
119.58	119.86	4.19	139.00	139.29	4.87	158.15	158.43	5.54
119.86	120.15	4.20	139.29	139.58	4.88	158.43	158.72	5.55
120.15	120.43	4.21	139.58	139.86	4.89	158.72	159.00	5.56
120.43	120.72	4.22	139.86	140.15	4.90	159.00	159.29	5.57
120.72	121.00	4.23	140.15	140.43	4.91	159.29	159.58	5.58
121.00	121.29	4.24	140.43	140.72	4.92	159.58	159.86	5.59
121.29	121.58	4.25	140.72	141.00	4.93	159.86	160.15	5.60
121.58	121.86	4.26	141.00	141.29	4.94	160.15	160.43	5.61
121.86	122.15	4.27	141.29	141.58	4.95	160.43	160.72	5.62
122.15	122.43	4.28	141.58	141.86	4.96	160.72	161.00	5.63
122.43	122.72	4.29	141.86	142.15	4.97	161.00	161.29	5.64
122.72	123.00	4.30	142.15	142.43	4.98	161.29	161.58	5.65
123.00	123.29	4.31	142.43	142.72	4.99	161.58	161.86	5.66
123.29	123.58	4.32	142.72	143.00	5.00	161.86	162.15	5.67
123.58	123.86	4.33	143.00	143.29	5.01	162.15	162.43	5.68
123.86	124.15	4.34	143.29	143.58	5.02	162.43	162.72	5.69
124.15	124.43	4.35	143.58	143.86	5.03	162.72	163.00	5.70
124.43	124.72	4.36	143.86	144.15	5.04	163.00	163.29	5.71
124.72	125.00	4.37	144.15	144.43	5.05	163.29	163.58	5.72
125.00	125.29	4.38	144.43	144.72	5.06	163.58	163.86	5.73
125.29	125.58	4.39	144.72	145.00	5.07	163.86	164.15	5.74
125.58	125.86	4.40	145.00	145.29	5.08	164.15	164.43	5.75
125.86	126.15	4.41	145.29	145.58	5.09	164.43	164.72	5.76
126.15	126.43	4.42	145.58	145.86	5.10	164.72	165.00	5.77
126.43	126.72	4.43	145.86	146.15	5.11	165.00	165.29	5.78
126.72	127.00	4.44	146.15	146.43	5.12	165.29	165.58	5.79
127.00	127.29	4.45	146.43	146.72	5.13	165.58	165.86	5.80
127.29	127.58	4.46	146.72	147.00	5.14	165.86	166.15	5.81
127.58	127.86	4.47	147.00	147.29	5.15	166.15	166.43	5.82
127.86	128.15	4.48	147.29	147.58	5.16	166.43	166.72	5.83
128.15	128.43	4.49	147.58	147.86	5.17	166.72	167.00	5.84
128.43	128.72	4.50	147.86	148.15	5.18	167.00	167.29	5.85
128.72	129.00	4.51	148.15	148.43	5.19	167.29	167.58	5.86
129.00	129.29	4.52	148.43	148.72	5.20	167.58	167.86	5.87
129.29	129.58	4.53	148.72	149.00	5.21	167.86	168.15	5.88
129.58	129.86	4.54	149.00	149.29	5.22	168.15	168.43	5.89
129.86	130.15	4.55	149.29	149.58	5.23	168.43	168.72	5.90
130.15	130.43	4.56	149.58	149.86	5.24	168.72	169.00	5.91
130.43	130.72	4.57	149.86	150.15	5.25	169.00	169.29	5.92
130.72	131.00	4.58	150.15	150.43	5.26	169.29	169.58	5.93
131.00	131.29	4.59	150.43	150.72	5.27	169.58	169.86	5.94
131.29	131.58	4.60	150.72	151.00	5.28	169.86	170.15	5.95
131.58	131.86	4.61	151.00	151.29	5.29	170.15	170.43	5.96
131.86	132.15	4.62	151.29	151.58	5.30	170.43	170.72	5.97
132.15	132.43	4.63	151.58	151.86	5.31	170.72	171.00	5.98
132.43	132.72	4.64	151.86	152.15	5.32	171.00	171.29	5.99
132.72	133.00	4.65	152.15	152.43	5.33	171.29	171.58	6.00
133.00	133.29	4.66	152.43	152.72	5.34	171.58	171.86	6.01
133.29	133.58	4.67	152.72	153.00	5.35	171.86	172.15	6.02
133.58	133.86	4.68	153.00	153.29	5.36	172.15	172.43	6.03
133.86	134.15	4.69	153.29	153.58	5.37	172.43	172.72	6.04
134.15	134.43	4.70	153.58	153.86	5.38	172.72	173.00	6.05
134.43	134.72	4.71				173.00	173.29	6.06

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM TAX TABLE

IPERS Table of 3 1/2% Employee Tax Deductions

WAGES		IPERS Tax To Be Withheld	WAGES		IPERS Tax To Be Withheld	WAGES		IPERS Tax To Be Withheld
At Least	But Less Than		At Least	But Less Than		At Least	But Less Than	
\$ 173.29	\$ 173.58	\$ 6.07	\$ 192.72	\$ 193.00	\$ 6.75	\$ 211.29	\$ 211.58	\$ 7.40
173.58	173.86	6.08	193.00	193.29	6.76	211.58	211.86	7.41
173.86	174.15	6.09	193.29	193.58	6.77	211.86	212.15	7.42
174.15	174.43	6.10	193.58	193.86	6.78	212.15	212.43	7.43
174.43	174.72	6.11	193.86	194.15	6.79	212.43	212.72	7.44
174.72	175.00	6.12	194.15	194.43	6.80	212.72	213.00	7.45
175.00	175.29	6.13	194.43	194.72	6.81	213.00	213.29	7.46
175.29	175.58	6.14	194.72	195.00	6.82	213.29	213.58	7.47
175.58	175.86	6.15	195.00	195.29	6.83	213.58	213.86	7.48
175.86	176.15	6.16	195.29	195.58	6.84	213.86	214.15	7.49
176.15	176.43	6.17	195.58	195.86	6.85	214.15	214.43	7.50
176.43	176.72	6.18	195.86	196.15	6.86	214.43	214.72	7.51
176.72	177.00	6.19	196.15	196.43	6.87	214.72	215.00	7.52
177.00	177.29	6.20	196.43	196.72	6.88	215.00	215.29	7.53
177.29	177.58	6.21	196.72	197.00	6.89	215.29	215.58	7.54
177.58	177.86	6.22	197.00	197.29	6.90	215.58	215.86	7.55
177.86	178.15	6.23	197.29	197.58	6.91	215.86	216.15	7.56
178.15	178.43	6.24	197.58	197.86	6.92	216.15	216.43	7.57
178.43	178.72	6.25	197.86	198.15	6.93	216.43	216.72	7.58
178.72	179.00	6.26	198.15	198.43	6.94	216.72	217.00	7.59
179.00	179.29	6.27	198.43	198.72	6.95	217.00	217.29	7.60
179.29	179.58	6.28	198.72	199.00	6.96	217.29	217.58	7.61
179.58	179.86	6.29	199.00	199.29	6.97	217.58	217.86	7.62
179.86	180.15	6.30	199.29	199.58	6.98	217.86	218.15	7.63
180.15	180.43	6.31	199.58	199.86	6.99	218.15	218.43	7.64
180.43	180.72	6.32	199.86	200.15	7.00	218.43	218.72	7.65
180.72	181.00	6.33	200.15	200.43	7.01	218.72	219.00	7.66
181.00	181.29	6.34	200.43	200.72	7.02	219.00	219.29	7.67
181.29	181.58	6.35	200.72	201.00	7.03	219.29	219.58	7.68
181.58	181.86	6.36	201.00	201.29	7.04	219.58	219.86	7.69
181.86	182.15	6.37	201.29	201.58	7.05	219.86	220.15	7.70
182.15	182.43	6.38	201.58	201.86	7.06	220.15	220.43	7.71
182.43	182.72	6.39	201.86	202.15	7.07	220.43	220.72	7.72
182.72	183.00	6.40	202.15	202.43	7.08	220.72	221.00	7.73
183.00	183.29	6.41	202.43	202.72	7.09	221.00	221.29	7.74
183.29	183.58	6.42	202.72	203.00	7.10	221.29	221.58	7.75
183.58	183.86	6.43	203.00	203.29	7.11	221.58	221.86	7.76
183.86	184.15	6.44	203.29	203.58	7.12	221.86	222.15	7.77
184.15	184.43	6.45	203.58	203.86	7.13	222.15	222.43	7.78
184.43	184.72	6.46	203.86	204.15	7.14	222.43	222.72	7.79
184.72	185.00	6.47	204.15	204.43	7.15	222.72	223.00	7.80
185.00	185.29	6.48	204.43	204.72	7.16	223.00	223.29	7.81
185.29	185.58	6.49	204.72	205.00	7.17	223.29	223.58	7.82
185.58	185.86	6.50	205.00	205.29	7.18	223.58	223.86	7.83
185.86	186.15	6.51	205.29	205.58	7.19	223.86	224.15	7.84
186.15	186.43	6.52	205.58	205.86	7.20	224.15	224.43	7.85
186.43	186.72	6.53	205.86	206.15	7.21	224.43	224.72	7.86
186.72	187.00	6.54	206.15	206.43	7.22	224.72	225.00	7.87
187.00	187.29	6.55	206.43	206.72	7.23	225.00	225.29	7.88
187.29	187.58	6.56	206.72	207.00	7.24	225.29	225.58	7.89
187.58	187.86	6.57	207.00	207.29	7.25	225.58	225.86	7.90
187.86	188.15	6.58	207.29	207.58	7.26	225.86	226.15	7.91
188.15	188.43	6.59	207.58	207.86	7.27	226.15	226.43	7.92
188.43	188.72	6.60	207.86	208.15	7.28	226.43	226.72	7.93
188.72	189.00	6.61	208.15	208.43	7.29	226.72	227.00	7.94
189.00	189.29	6.62	208.43	208.72	7.30	227.00	227.29	7.95
189.29	189.58	6.63	208.72	209.00	7.31	227.29	227.58	7.96
189.58	189.86	6.64	209.00	209.29	7.32	227.58	227.86	7.97
189.86	190.15	6.65	209.29	209.58	7.33	227.86	228.15	7.98
190.15	190.43	6.66	209.58	209.86	7.34	228.15	228.43	7.99
190.43	190.72	6.67	209.86	210.15	7.35	228.43	228.72	8.00
190.72	191.00	6.68	210.15	210.43	7.36	228.72	229.00	8.01
191.00	191.29	6.69	210.43	210.72	7.37	229.00	229.29	8.02
191.29	191.58	6.70	210.72	211.00	7.38	229.29	229.58	8.03
191.58	191.86	6.71	211.00	211.29	7.39	229.58	229.86	8.04
191.86	192.15	6.72						
192.15	192.43	6.73						
192.43	192.72	6.74						

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM TAX TABLE

IPERS Table of 3 1/2% Employee Tax Deductions

WAGES		IPERS Tax To Be Withheld	WAGES		IPERS Tax To Be Withheld	WAGES		IPERS Tax To Be Withheld
At Least	But Less Than		At Least	But Less Than		At Least	But Less Than	
\$ 229.86	\$ 230.15	\$ 8.05	\$ 247.86	\$ 248.15	\$ 8.68	\$ 265.86	\$ 266.15	\$ 9.31
230.15	230.43	8.06	248.15	248.43	8.69	266.15	266.43	9.32
230.43	230.72	8.07	248.43	248.72	8.70	266.43	266.72	9.33
230.72	231.00	8.08	248.72	249.00	8.71	266.72	267.00	9.34
231.00	231.29	8.09	249.00	249.29	8.72	267.00	267.29	9.35
231.29	231.58	8.10	249.29	249.58	8.73	267.29	267.58	9.36
231.58	231.86	8.11	249.58	249.86	8.74	267.58	267.86	9.37
231.86	232.15	8.12	249.86	250.15	8.75	267.86	268.15	9.38
232.15	232.43	8.13	250.15	250.43	8.76	268.15	268.43	9.39
232.43	232.72	8.14	250.43	250.72	8.77	268.43	268.72	9.40
232.72	233.00	8.15	250.72	251.00	8.78	268.72	269.00	9.41
233.00	233.29	8.16	251.00	251.29	8.79	269.00	269.29	9.42
233.29	233.58	8.17	251.29	251.58	8.80	269.29	269.58	9.43
233.58	233.86	8.18	251.58	251.86	8.81	269.58	269.86	9.44
233.86	234.15	8.19	251.86	252.15	8.82	269.86	270.15	9.45
234.15	234.43	8.20	252.15	252.43	8.83	270.15	270.43	9.46
234.43	234.72	8.21	252.43	252.72	8.84	270.43	270.72	9.47
234.72	235.00	8.22	252.72	253.00	8.85	270.72	271.00	9.48
235.00	235.29	8.23	253.00	253.29	8.86	271.00	271.29	9.49
235.29	235.58	8.24	253.29	253.58	8.87	271.29	271.58	9.50
235.58	235.86	8.25	253.58	253.86	8.88	271.58	271.86	9.51
235.86	236.15	8.26	253.86	254.15	8.89	271.86	272.15	9.52
236.15	236.43	8.27	254.15	254.43	8.90	272.15	272.43	9.53
236.43	236.72	8.28	254.43	254.72	8.91	272.43	272.72	9.54
236.72	237.00	8.29	254.72	255.00	8.92	272.72	273.00	9.55
237.00	237.29	8.30	255.00	255.29	8.93	273.00	273.29	9.56
237.29	237.58	8.31	255.29	255.58	8.94	273.29	273.58	9.57
237.58	237.86	8.32	255.58	255.86	8.95	273.58	273.86	9.58
237.86	238.15	8.33	255.86	256.15	8.96	273.86	274.15	9.59
238.15	238.43	8.34	256.15	256.43	8.97	274.15	274.43	9.60
238.43	238.72	8.35	256.43	256.72	8.98	274.43	274.72	9.61
238.72	239.00	8.36	256.72	257.00	8.99	274.72	275.00	9.62
239.00	239.29	8.37	257.00	257.29	9.00	275.00	275.29	9.63
239.29	239.58	8.38	257.29	257.58	9.01	275.29	275.58	9.64
239.58	239.86	8.39	257.58	257.86	9.02	275.58	275.86	9.65
239.86	240.15	8.40	257.86	258.15	9.03	275.86	276.15	9.66
240.15	240.43	8.41	258.15	258.43	9.04	276.15	276.43	9.67
240.43	240.72	8.42	258.43	258.72	9.05	276.43	276.72	9.68
240.72	241.00	8.43	258.72	259.00	9.06	276.72	277.00	9.69
241.00	241.29	8.44	259.00	259.29	9.07	277.00	277.29	9.70
241.29	241.58	8.45	259.29	259.58	9.08	277.29	277.58	9.71
241.58	241.86	8.46	259.58	259.86	9.09	277.58	277.86	9.72
241.86	242.15	8.47	259.86	260.15	9.10	277.86	278.15	9.73
242.15	242.43	8.48	260.15	260.43	9.11	278.15	278.43	9.74
242.43	242.72	8.49	260.43	260.72	9.12	278.43	278.72	9.75
242.72	243.00	8.50	260.72	261.00	9.13	278.72	279.00	9.76
243.00	243.29	8.51	261.00	261.29	9.14	279.00	279.29	9.77
243.29	243.58	8.52	261.29	261.58	9.15	279.29	279.58	9.78
243.58	243.86	8.53	261.58	261.86	9.16	279.58	279.86	9.79
243.86	244.15	8.54	261.86	262.15	9.17	279.86	280.15	9.80
244.15	244.43	8.55	262.15	262.43	9.18	280.15	280.43	9.81
244.43	244.72	8.56	262.43	262.72	9.19	280.43	280.72	9.82
244.72	245.00	8.57	262.72	263.00	9.20	280.72	281.00	9.83
245.00	245.29	8.58	263.00	263.29	9.21	281.00	281.29	9.84
245.29	245.58	8.59	263.29	263.58	9.22	281.29	281.58	9.85
245.58	245.86	8.60	263.58	263.86	9.23	281.58	281.86	9.86
245.86	246.15	8.61	263.86	264.15	9.24	281.86	282.15	9.87
246.15	246.43	8.62	264.15	264.43	9.25	282.15	282.43	9.88
246.43	246.72	8.63	264.43	264.72	9.26	282.43	282.72	9.89
246.72	247.00	8.64	264.72	265.00	9.27	282.72	283.00	9.90
247.00	247.29	8.65	265.00	265.29	9.28	283.00	283.29	9.91
247.29	247.58	8.66	265.29	265.58	9.29	283.29	283.58	9.92
247.58	247.86	8.67	265.58	265.86	9.30	283.58	283.86	9.93

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM TAX TABLE

IPERS Table of 3 1/2% Employee Tax Deductions

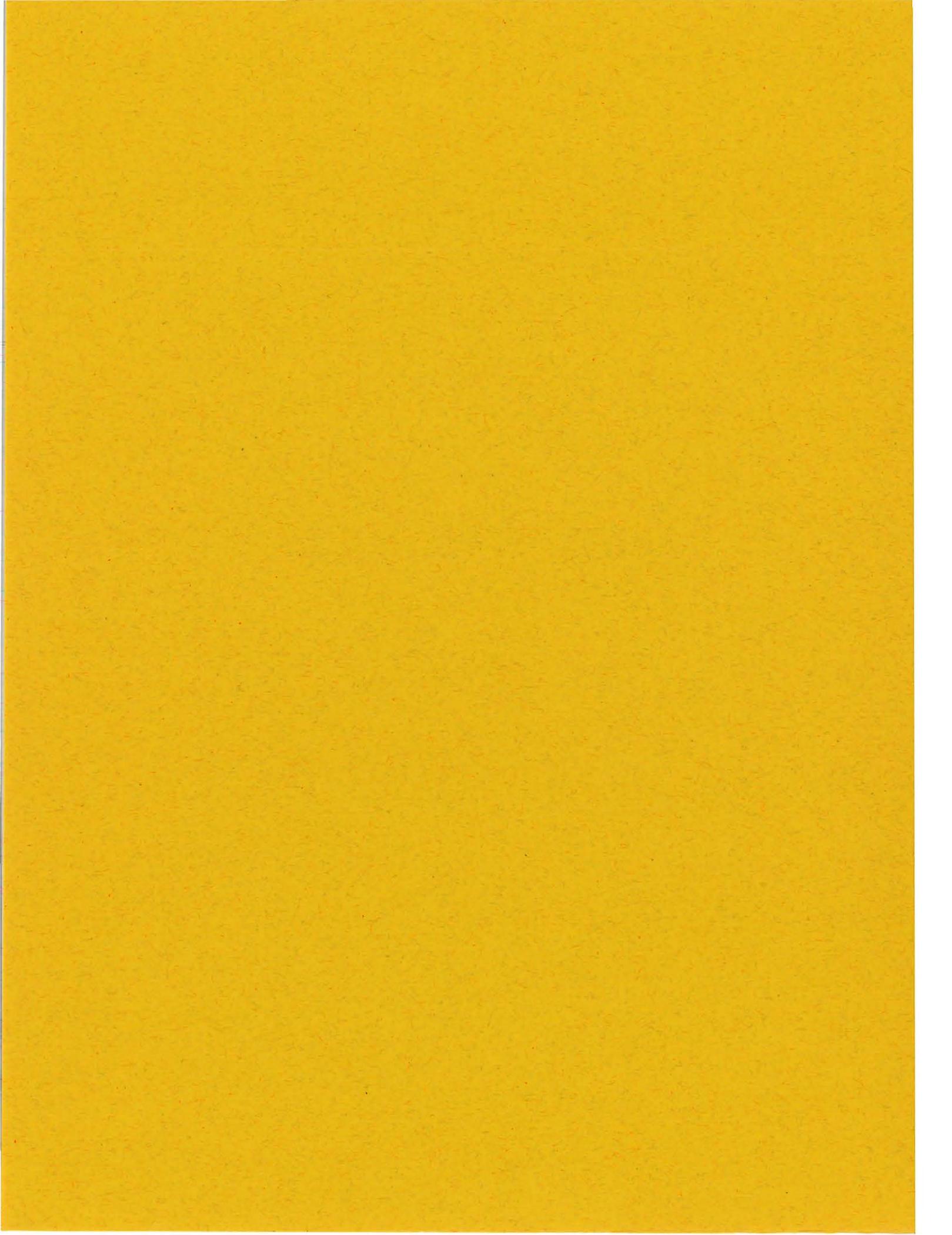
WAGES		IPERS Tax To Be Withheld	WAGES		IPERS Tax To Be Withheld	WAGES		IPERS Tax To Be Withheld
At Least	But Less Than		At Least	But Less Than		At Least	But Less Than	
\$ 283.86	\$ 284.15	\$ 9.94	\$ 301.58	\$ 301.86	\$ 10.56	\$ 319.00	\$ 319.29	\$ 11.17
284.15	284.43	9.95	301.86	302.15	10.57	319.29	319.58	11.18
284.43	284.72	9.96	302.15	302.43	10.58	319.58	319.86	11.19
284.72	285.00	9.97	302.43	302.72	10.59	319.86	320.15	11.20
285.00	285.29	9.98	302.72	303.00	10.60	320.15	320.43	11.21
285.29	285.58	9.99	303.00	303.29	10.61	320.43	320.72	11.22
285.58	285.86	10.00	303.29	303.58	10.62	320.72	321.00	11.23
285.86	286.15	10.01	303.58	303.86	10.63	321.00	321.29	11.24
286.15	286.43	10.02	303.86	304.15	10.64	321.29	321.58	11.25
286.43	286.72	10.03	304.15	304.43	10.65	321.58	321.86	11.26
286.72	287.00	10.04	304.43	304.72	10.66	321.86	322.15	11.27
287.00	287.29	10.05	304.72	305.00	10.67	322.15	322.43	11.28
287.29	287.58	10.06	305.00	305.29	10.68	322.43	322.72	11.29
287.58	287.86	10.07	305.29	305.58	10.69	322.72	323.00	11.30
287.86	288.15	10.08	305.58	305.86	10.70	323.00	323.29	11.31
288.15	288.43	10.09	305.86	306.15	10.71	323.29	323.58	11.32
288.43	288.72	10.10	306.15	306.43	10.72	323.58	323.86	11.33
288.72	289.00	10.11	306.43	306.72	10.73	323.86	324.15	11.34
289.00	289.29	10.12	306.72	307.00	10.74	324.15	324.43	11.35
289.29	289.58	10.13	307.00	307.29	10.75	324.43	324.72	11.36
289.58	289.86	10.14	307.29	307.58	10.76	324.72	325.00	11.37
289.86	290.15	10.15	307.58	307.86	10.77	325.00	325.29	11.38
290.15	290.43	10.16	307.86	308.15	10.78	325.29	325.58	11.39
290.43	290.72	10.17	308.15	308.43	10.79	325.58	325.86	11.40
290.72	291.00	10.18	308.43	308.72	10.80	325.86	326.15	11.41
291.00	291.29	10.19	308.72	309.00	10.81	326.15	326.43	11.42
291.29	291.58	10.20	309.00	309.29	10.82	326.43	326.72	11.43
291.58	291.86	10.21	309.29	309.58	10.83	326.72	327.00	11.44
291.86	292.15	10.22	309.58	309.86	10.84	327.00	327.29	11.45
292.15	292.43	10.23	309.86	310.15	10.85	327.29	327.58	11.46
292.43	292.72	10.24	310.15	310.43	10.86	327.58	327.86	11.47
292.72	293.00	10.25	310.43	310.72	10.87	327.86	328.15	11.48
293.00	293.29	10.26	310.72	311.00	10.88	328.15	328.43	11.49
293.29	293.58	10.27	311.00	311.29	10.89	328.43	328.72	11.50
293.58	293.86	10.28	311.29	311.58	10.90	328.72	329.00	11.51
293.86	294.15	10.29	311.58	311.86	10.91	329.00	329.29	11.52
294.15	294.43	10.30	311.86	312.15	10.92	329.29	329.58	11.53
294.43	294.72	10.31	312.15	312.43	10.93	329.58	329.86	11.54
294.72	295.00	10.32	312.43	312.72	10.94	329.86	330.15	11.55
295.00	295.29	10.33	312.72	313.00	10.95	330.15	330.43	11.56
295.29	295.58	10.34	313.00	313.29	10.96	330.43	330.72	11.57
295.58	295.86	10.35	313.29	313.58	10.97	330.72	331.00	11.58
295.86	296.15	10.36	313.58	313.86	10.98	331.00	331.29	11.59
296.15	296.43	10.37	313.86	314.15	10.99	331.29	331.58	11.60
296.43	296.72	10.38	314.15	314.43	11.00	331.58	331.86	11.61
296.72	297.00	10.39	314.43	314.72	11.01	331.86	332.15	11.62
297.00	297.29	10.40	314.72	315.00	11.02	332.15	332.43	11.63
297.29	297.58	10.41	315.00	315.29	11.03	332.43	332.72	11.64
297.58	297.86	10.42	315.29	315.58	11.04	332.72	333.00	11.65
297.86	298.15	10.43	315.58	315.86	11.05	333.00	333.29	11.66
298.15	298.43	10.44	315.86	316.15	11.06	333.29	333.58	11.67
298.43	298.72	10.45	316.15	316.43	11.07	333.58	333.86	11.68
298.72	299.00	10.46	316.43	316.72	11.08	333.86	334.15	11.69
299.00	299.29	10.47	316.72	317.00	11.09			
299.29	299.58	10.48	317.00	317.29	11.10			
299.58	299.86	10.49	317.29	317.58	11.11			
299.86	300.15	10.50	317.58	317.86	11.12			
300.15	300.43	10.51	317.86	318.15	11.13			
300.43	300.72	10.52	318.15	318.43	11.14			
300.72	301.00	10.53	318.43	318.72	11.15			
301.00	301.29	10.54	318.72	319.00	11.16			
301.29	301.58	10.55						

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*Federal Social Security*

*Part 2*



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SECTION 1

**BRIEF BACKGROUND INFORMATION ON SOCIAL SECURITY  
FOR IOWA PUBLIC EMPLOYEES**

The 1953 Iowa General Assembly enacted legislation permitting the inclusion of Iowa public employees in the federal Old-Age, Survivors and Disability Insurance program, better known as the Social Security program. Coverage of employees was retroactive to January 1, 1951.

The Iowa Employment Security Commission (IESC) was designated as the agency responsible for the administration of this program. The Iowa Public Employees' Retirement System, a division of the IESC, is responsible for the day-to-day operations of the program and for enforcing rules and regulations.



## SECTION 2

### **WHAT PUBLIC EMPLOYERS AND EMPLOYEES MUST PARTICIPATE IN SOCIAL SECURITY?**

Generally speaking, all public employers and their employees in the State of Iowa, its cities, counties, townships and public schools are required to participate in the social security program. Included in this category are:

1. The State of Iowa and its administrative agencies
2. Counties including their hospitals, county homes, etc.
3. Cities including their hospitals, etc.
4. Towns and Townships
5. Park Boards and Commissions
6. Recreation Commissions
7. Drainage Districts
8. Public Libraries
9. Municipal utilities including water works, gas works, electric light and power
10. School districts including their lunch and activity programs
11. State Colleges and Universities
12. State Hospitals and Institutions
13. Cemetery Associations



SECTION 3

**WHAT EMPLOYEES ARE INCLUDED AND EXCLUDED UNDER SOCIAL SECURITY**

The following table answers some of the more frequent questions on what public employees are included or excluded under social security:

<b>Included</b>	<b>Excluded</b>
Full-time Elective Officials	Elective Officials Compensated Only on a Fee Basis
	Part-time Officials Elected at a Public Election by Public Vote
	Elective Officials of Townships
	Members of the General Assembly
	Election Clerks and Judges
Justices of the Peace and Constables Who Receive a Salary Plus Civil Fees	Justices of the Peace and Constables Remunerated Solely by the Retention of Fees

Currently, those elected in townships with populations of 10,000 or more receive a stated salary from the county treasurer as well as certain civil fees they are allowed to retain. In townships with less than 10,000 population, their remuneration is solely through the retention of fees.

Fee-based elective jobs are excluded from social security coverage.

County and Municipal Court Bailiffs Who Receive Compensation for Their Duties

City Attorneys

County Medical Examiners, Their Deputies and Clerical Employees

## Included

## Excluded

Both wages and cremation fees are covered under social security.

Policemen and Firemen in Towns of Less Than 8, 000 Population. Includes Traffic Control Officer, Night Marshall, Traffic Officer, Special Police Officer

Policemen and Firemen in Towns With Over 8, 000 Population Who Have Never Been Covered Under Social Security

Policemen and firemen in towns under 8, 000 even though they use or furnish their own vehicles to perform their duties are required to participate in the social security program. Under Iowa law, policemen and firemen in towns over 8, 000 population must adopt their own policemen and firemen's civil service and pension plan. Policemen and firemen in towns over 8, 000 population at the time social security coverage became effective for public employees are not required to participate in the social security program. However, in towns that reach 8, 000 population after that date, firemen and policemen must continue to be covered under social security even though their own civil service pension system is established. Once a position has been covered under social security, the position is still covered by social security even though participation is required in another retirement plan.

Expenses, such as mileage, incurred during the performance of their duties for which they are reimbursed are not considered taxable wages.

Members of County and City Boards of Review

County Social Welfare Workers

Members of County Soldiers Relief Commissions and Their Administrative or Clerical Employees

Mayors in Mayor-Council Form of Government

Mayors in Mayor-Council Form of Government

Certain guidelines have been set up to determine whether a mayor under the mayor-council form of municipal government is in full-time or part-time employment. An individual determination must be made by social security since various factors may be involved.

## Included

## Excluded

Generally, these mayors are considered part-time elective officials and, as a result, are not covered by social security. Whether or not the position of mayor is a part-time or full-time job is determined by the amount of time devoted weekly to his official duties, the number of outside jobs he holds and the agreement on the execution of his official duties between the mayor and the council.

The mayor or the municipality should contact the IPERS office with this information and ask for a social security determination if there is any question on whether or not this is a part-time or full-time position.

Field Assessors

County Supervisors

Part-time Employees Regardless  
of the Amount of Their Salary or  
Whether It is Paid by the Hour,  
Day, Week, Month or Year

Persons Employed in a Govern-  
ment Program Solely to Relieve  
Them of Unemployment

Drainage District Workers

Employees Over Retirement Age  
and Employees Receiving Old Age  
or Disability Insurance Payments

Any employees over retirement age who are receiving social security benefits and who are paying social security taxes should contact the Social Security administration for a recomputation of their social security benefits.

Tax Study Committee Employees

Elective Officials of School  
Districts

Appointed Officials of School  
Districts Such as Secretaries  
or Treasurers Who Work Part-  
time or Full-time

Full-time, Part-time, Temporary  
or Substitute Teachers

## Included

School Bus Drivers Who are Employees of the School District

Generally, school bus drivers are employees of the school district and their wages are taxable under social security. However, when the school district owns the bus body and the driver furnishes the chasis, the bus driver may be an independent contractor. The full details of such an arrangement and a copy of the contract should be submitted to the IPERS office so that a determination can be made on social security coverage.

Non-resident - Non-immigrant Exchange Teachers, Foreign Students and Exchange Visitors Who Perform Services Other Than the Purposes for Which They Were Admitted to the United States

Exclusion from social security coverage is allowed for non-resident - non-immigrant aliens only if they are admitted under specified section of the Immigration and Nationality Act. Generally, this includes students, scholars, trainees, teachers, professors, research assistants and specialists or leaders in a field of specialized knowledge or skill. These persons must have no intention of abandoning their residence in a foreign country and must have come to the United States temporarily to participate in a program of teaching, instructing, lecturing, studying, observing, conducting research, consulting, demonstrating special skills or training.

Students

A student is defined as a person who devotes his time and effort chiefly to his studies, rather than to incidental studies or incidental employment. Wages of \$50 or less paid to a student during a calendar quarter by a school, college or university while the student is enrolled and regularly attending classes are not taxable. However, wages paid by a school, college or university or other public employer to a student during the summer months if the student is not regularly attending classes are taxable regardless of the amount.

## Excluded

School Bus Drivers Who are Independent Contractors

Non-resident - Non-immigrant Exchange Teachers, Foreign Students and Exchange Visitors Who Perform Services for the Purpose for Which They Were Admitted to the United States

Students Employed by a School, College or University Who Earn \$50 or Less During a Calendar Quarter

## Included

## Excluded

EXAMPLE: Mary Smith is enrolled and regularly attending classes at University A. She works in the University's food service department and is paid \$49 during the calendar quarter. Since she earned less than \$50 during the calendar quarter, her wages are not taxable.

The following year, Mary Smith is still enrolled and regularly attending classes at University A. She again works in the University's food service department and is paid \$51 during the calendar quarter. Since she earned more than \$50 during the calendar quarter, the entire \$51 is taxable under social security.

EXAMPLE: John Smith is a student at Elms High School. During the summer months, he is employed in the school's summer recreation program. He receives \$45 for this summer work.

This \$45 is taxable under social security because John Smith was not regularly attending classes.

EXAMPLE: Jane Doe is a student at Smith High School. After school and during the summer she works for the Public Library in Town Y. She earns \$48 working after school during one calendar quarter and she earns \$90 working during the calendar quarter including the summer months.

Both amounts are taxable because Jane Doe worked for an employer other than the school in which she was a student.

Employees of Credit Unions Without Capital Stock Organized and Operated for Mutual Purposes Without Profit

Chaplains Performing Either Full or Part-time Service for Iowa or Its Political Subdivisions

Chaplains Who Have Taken a Vow of Poverty Who Perform Service for Iowa or Its Political Subdivisions

### **Included**

Any Physician, Surgeon, Dentist or Member of Other Professional Groups Employed Full-time by Iowa or Its Political Subdivisions

### **Excluded**

Any Physician, Surgeon, Dentist or Member of Other Professional Groups Employed Part-time by Iowa or Its Political Subdivisions but Who Devotes the Major Portion of His Time to Private Practice Except City Attorneys and Health Officers

A general ruling can not be made on whether part-time professional personnel are or are not employees covered by social security. The employer should contact the IPERS office for a determination on the social security coverage of any part-time professional person engaged in public service.

Professional Personnel Who Acquire the Status of an "Officer" of the State or a Political Subdivision even though They Engage in Private Practice and Render Government Service Only on a Part-time Basis

Interns and Resident Doctors in the Employ of a State or Local Hospital, School or Institution

Patients or Inmates of a Hospital or Other Institution even though They Perform Services

## SECTION 4

# REQUIRED RECORDS AND RESPONSIBILITIES OF REPORTING OFFICIALS

### Change in Responsible Reporting Official

The Iowa Public Employees' Retirement System office should be notified immediately of any change of name, title or change of address of the reporting official responsible for social security.

### Required Employee Information

Although each reporting unit may determine the form in which payroll records will be kept, the following information must be shown on these records:

1. The employee's name, address and social security account number.
2. Each date on which remuneration was paid to the employee.
3. The total amount of remuneration paid on each date including non-cash remuneration.
4. The amount withheld from the remuneration for the employee's share of social security contributions.

### Social Security Identification Number of Employers

Each reporting unit is assigned a social security identification number. This identification number usually has 9 digits: the first 5 represent the Iowa social security identification and the last 4 are used to identify the specific reporting unit. For example, in the identification number 69-0420001, the 69-042 are the standard Iowa social security account number while the 0001 identifies the specific employer. When an instrumentality has more than one unit reporting social security taxes, additional digits are added on to the 9 digits to identify the specific reporting unit of the instrumentality. For example, a reporting unit of the above instrumentality would have this account number 69-0420001 008. The employer social security identification number should be used on all correspondence and report forms.

## Social Security Account Number

Every employee of each political subdivision must have a social security account number. All earnings received by an employee must be reported under this number. These reported earnings are used in determining the eligibility and amount of social security retirement benefits or disability insurance benefits. Each employee should have only one social security account number.

## How Social Security Numbers Are Obtained

A new employee who doesn't have a social security number on the day he enters employment should apply for one on Form SS-5, Application for Social Security Account Number. This form may be obtained from any Social Security district office or at any post office. This completed application should be mailed or taken to the nearest Social Security office where an account number will be assigned.

An application for a social security number completed by an employee may be forwarded by the employer to the Social Security district office. The district office will notify the employer of the assigned account number if the employer requests notification.

## Lost Social Security Cards

Any employee who has had a social security number assigned to him but who has lost his social security card should apply for a duplicate card. The employee will need to complete Form SS-5, Application for Social Security Account Number.

APPLICATION FOR SOCIAL SECURITY NUMBER (Or Replacement of Lost Card)				DO NOT WRITE IN THE ABOVE SPACE		
Information Furnished On This Form Is CONFIDENTIAL						
See Instructions on Back. Print in Black or Dark Blue Ink or Use Typewriter.						
1	Print FULL NAME YOU WILL USE IN WORK OR BUSINESS	(First Name) John	(Middle Name or Initial—If none, draw line—) D.	(Last Name) Doe		
2	Print FULL NAME GIVEN YOU AT BIRTH	John Dwayne Doe			6	YOUR DATE OF BIRTH (Month) (Day) (Year) 5 1 1935
3	PLACE OF BIRTH	(City) Des Moines	(County if known) Polk	(State) Iowa	7	YOUR PRESENT AGE (Age on last birthday) 34
4	MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)	Sarah Jane Smith			8	YOUR SEX MALE <input checked="" type="checkbox"/> FEMALE <input type="checkbox"/>
5	FATHER'S FULL NAME (Regardless of whether living or dead)	Frank Dwayne Doe			9	YOUR COLOR OR RACE WHITE <input checked="" type="checkbox"/> NEGRO <input type="checkbox"/> OTHER <input type="checkbox"/>
10	HAVE YOU EVER BEFORE APPLIED FOR OR HAD A SOCIAL SECURITY, RAILROAD, OR TAX ACCOUNT NUMBER?	NO <input checked="" type="checkbox"/>	DON'T KNOW <input type="checkbox"/>	YES <input type="checkbox"/>	(If "Yes" Print STATE in which you applied and DATE you applied and SOCIAL SECURITY NUMBER if known)	
11	YOUR MAILING ADDRESS	(Number and street) 2604 Franklin	(City) Des Moines	(State) Iowa	(ZIP Code) 50600	
12	TODAY'S DATE	Sept. 12, 1969			13	Sign YOUR NAME HERE (Do Not Print) <i>John Dwayne Doe</i>
TREASURY DEPARTMENT Internal Revenue Service Form SS-5 (12-64)						
Return completed application to nearest SOCIAL SECURITY ADMINISTRATION DISTRICT OFFICE HAVE YOU COMPLETED ALL 13 ITEMS?						

## Change of Name or Other Identifying Information

A change in name for any reason must be reported to the Social Security Administration. The employee may do this by completing Form OAAAN-7003, Request for Change in Your Social Security Records. This form is available from any Social Security district office. If available, the employee's social security card should be submitted along with his request. A new social security card with the originally assigned account number and the corrected name will be issued by the Social Security Administration.

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE SOCIAL SECURITY ADMINISTRATION			REQUEST FOR CHANGE IN SOCIAL SECURITY RECORDS			Form Approved Budget Bureau No. 72-R 121.7		
Read Instructions On Back Before Filling In Form. Print in dark ink or use typewriter.						SOCIAL SECURITY ACCOUNT NUMBER 023-00-0000		
1	IF REQUESTING NAME CHANGE AS YOU WILL USE IT AT WORK		(First Name) (Middle Name or Initial—if none, draw line —) (Last Name)		DO NOT WRITE IN THIS SPACE			
2	Print YOUR NAME AS SHOWN ON YOUR LAST CARD		(First Name) (Middle Name or Initial—if none, draw line —) (Last Name)		<input type="checkbox"/> DUP. ISSUED <input type="checkbox"/> EMPLOYEE COPIES			
3	DATE OF BIRTH	(Month) (Day) (Year)	4	BIRTH DATE PREVIOUSLY REPORTED (If different from Item 3)				
5	PLACE OF BIRTH	(City) (County) (State)	6	SEX: MALE FEMALE	7	COLOR OR RACE: WHITE NEGRO OTHER		
8	MOTHER'S FULL NAME AT HER BIRTH (her maiden name)		9		FATHER'S FULL NAME (Regardless of whether living or dead)			
10	DO YOU HAVE YOUR CARD? YES <input type="checkbox"/> NO <input type="checkbox"/>		11		WHERE AND WHEN DID YOU GET YOUR FIRST CARD? (State) (Year)			
12	PRESENT MAILING ADDRESS		(Number and Street) (City) (State) (ZIP Code)					
13	TODAY'S DATE		14		Sign YOUR NAME HERE (Do Not Print) IF CHANGING NAME—WRITE NEW NAME			

Form OAAAN-7003 (1-67) Return completed application to nearest SOCIAL SECURITY ADMINISTRATION DISTRICT OFFICE

## Employer Responsibility for Obtaining Social Security Numbers from Employees

The hiring official is responsible for obtaining the social security number from the card of each employee at the time he hires a new employee.

An employee who doesn't have a social security card on the day he enters employment should furnish a completed application for a social security account number. If this application hasn't been completed, the employer shall obtain a statement containing all the required information for an application. This information should be retained by the employer until the employee presents his social security card.

## **Schools That are Dissolved or Cease to Exist in Their Entirety**

Generally, a record of school districts that have ceased to exist in their entirety because of total dissolution or absorption by another school district is obtained by the IPERS office from the Department of Public Instruction and the county superintendents of schools. Supporting evidence of the legal dissolution is obtained from the county superintendent of each county school district.

## **Reorganization of School Districts**

Within the last few years, a growing number of school district reorganizations have taken place in Iowa. Generally, these reorganizations are effective on July 1 of the calendar year. IPERS requests and receives information on these reorganizations from the State Department of Public Instruction and from the school superintendent of each county.

After this information is reviewed, steps are taken to remove those school districts that have been dissolved or absorbed entirely by another district from social security records. A school district is required to file quarterly social security reports with the IPERS office through the last date on which they legally existed. For example, if School District A was absorbed in its entirety by newly-created School District B effective July 1, School District A is required to file their last report for the calendar quarter ending June 30. Any wages paid after the legal date of dissolution are reported under the account number assigned to the newly-created school district.

New account numbers will be secured and assigned to the newly-created districts. However, account numbers aren't secured for lunch or activity programs of newly-created districts unless a request is received from the responsible reporting official.

## **Dissolution of Other Reporting Entities**

The responsible reporting official for social security is responsible for providing the Iowa Public Employees' Retirement System office with all pertinent information on the dissolution of other reporting entities. The following information is required:

1. Complete name and address of the dissolved entity.
2. Assigned IPERS account number.

3. Assigned social security employer identification number.
4. Last date on which wages were paid.
5. Date on which the entity dissolved.
6. Reason for the dissolution.
7. Whether or not the entity expects to pay wages in the future.

### **Furnishing Employees with Withholding Statements, Form W-2**

Each reporting unit must furnish each of its employees with a withholding statement showing:

1. The employer's name, the federal withholding tax identification number and address. Government employers must also show their social security identification number which starts with the prefix 69.
2. The name, address and social security number of the employee.
3. The period covered by the statement.
4. The total amount of wages and non-cash remuneration subject to social security taxes.
5. The amount deducted from these wages for the employee's share of social security taxes.

This statement must be given to employees no later than January 31 of the year following the calendar year covered by the statement. However, if the employee terminates employment before that time, the final statement must be given to him on the day the last payment of wages is made.

W-2 forms must be sent directly to the Internal Revenue Service. Blank W-2 forms must be obtained from the Internal Revenue Service.



## SECTION 5

# WHAT WAGES ARE TAXABLE UNDER SOCIAL SECURITY?

### **Definition of Wages**

Under social security, the term "wages" means all remuneration regardless of how small the amount paid to employees for services including the cash value of remuneration paid in any other medium than cash. Salaries, fees, bonuses and non-cash remuneration are wages if they are paid as compensation for employment. Wages paid in any form other than money are measured by the fair market value of the room, meals or other consideration.

### **Vacation Pay and Back Pay**

Vacation pay and back pay including retroactive wage increases are taxed the same as regular wages under social security. All payment received when employment is terminated is taxable including vacation pay, sick leave, etc.

### **Sick Pay**

Payments made for sick leave which are a continuation of salary payments are taxable under social security.

### **Fees**

Fees paid to employees as remuneration for their services in connection with their employment are taxable wages under social security.

The only exception are elective officials in positions where the compensation is on a fee basis.

## **Bonus Payments**

Allowances paid to an employee in addition to his salary are considered taxable under social security.

## **Dismissal Pay**

Dismissal pay is pay to an employee whose services are ended independently of the employee's will or wishes. Dismissal payments are taxable under social security.

## **Travel and Other Expenses**

Travel or other expenses aren't taxable under social security if the employer advances or reimburses the employee the amount spent in carrying out the business of the employer.

## **Tax Sheltered Annuities**

Amounts deducted from an employee's pay for tax sheltered annuities are taxable as wages under social security.

## **Fellowship Grants, Grants, Stipends**

Fellowship grants, grants and stipends covered under Section 117 of the Internal Revenue Service Code of 1954 are excluded from social security taxes. If they are reported as wages, a statement from the Internal Revenue Service specifically stating that these earnings are excluded under Section 117 must accompany the adjustment forms requesting a refund.

SECTION 6

**REPORTING WAGES UNDER SOCIAL SECURITY**

**Maximum Reporting Wages**

1959-1965	\$4,800
1966-1967	6,600
1968-1969	7,800

Each employer is required to report the maximum wages paid to an employee during the calendar year.

EXAMPLE: On January 1, John Doe is performing services for School District B. He works for School District B through the third quarter. He is paid the following wages:

<u>Quarter Ending</u>	<u>Wages</u>
March 30	\$ 3,000
June 30	3,000
September 30	<u>800</u>
Total	\$ 6,800

During the third quarter, he terminates his job with School District B and begins work with School District C. School District C pays him the following wages during the remainder of the year:

<u>Quarter Ending</u>	<u>Wages</u>
September 30	\$ 700
December 31	<u>4,100</u>
Total	\$ 4,800

Total Wages Earned During Year	\$11,600
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The entire \$11,600 paid to John Doe is subject to social security tax.

When an employee finds at the end of the year that he has contributed in excess of the maximum wages taxable under social security because he has had more than one employer, he may claim the excess tax payment as a deduction on his federal income tax return.

No refund is made to any of the employers when this situation occurs.

## Rate of Contributions

Tax rates for both employee and employer contributions under social security are:

	<u>Employee Tax Rates</u>	<u>Employer Tax Rates</u>	<u>Total Tax Rates</u>
1951 through 1953	1.5%	1.5%	3.0%
1954 through 1956	2.0%	2.0%	4.0%
1957 through 1958	2.25%	2.25%	4.5%
1959	2.5%	2.5%	5.0%
1960 through 1961	3.0%	3.0%	6.0%
1962	3.125%	3.125%	6.25%
1963 through 1965	3.625%	3.625%	7.25%
1966	4.2%	4.2%	8.4%
1967 through 1968	4.4%	4.4%	8.8%
1969	4.8%	4.8%	9.6%

Employers will be informed of any future changes in these tax rates.

The date on which the wage payment is actually made to the employee determines what social security tax rate is to be used.

EXAMPLE: If wages were earned during December 1968 but were not paid to the employee until after January 1, 1969, these wages would be taxed at the 1969 rate of 4.8 per cent rather than the 1968 rate of 4.4 per cent.

## Current Employee Tax Tables

Current federal social security tax tables showing various employee wages and the amount of tax to be withheld are found in "Circular E" which is distributed to all public and private employers each year by the Internal Revenue Service. Copies of "Circular E" should be requested from your nearest Internal Revenue Service office.

## **Reporting on When-Paid Basis**

All wages are reported for the calendar quarter in which they were paid and not when they were earned.

**EXAMPLE:** Employee A performed services in June but wasn't paid for these services until July. These wages should be included in the quarter ending September 30 rather than in the quarter ending June 30.

## **Wages Can Not Be Pro-Rated**

The amount of wages reported for each employee is the wages actually paid to him during the calendar quarter. If an employee is paid his entire yearly salary in one calendar quarter, that amount up to the maximum amount under social security, is reported for that quarter.

**EXAMPLE:** In 1969, John Jones was paid \$9,000 by Town X. He received \$4,500 in each of the first two quarters of 1969.

Town X should report \$4,500 in wages during the first quarter of 1969 and \$3,300 in wages during the second quarter.

**EXAMPLE:** Jane Jones is the appointed clerk for Town Y. She is paid \$500 once a year on January 1. These wages of \$500 are included on the first quarterly report of the calendar year.

## **When an Employee Terminates Employment**

Even though an employee terminates his employment, his wages during the quarter he terminates are taxable under social security.

**EXAMPLE:** Employee A terminated employment with Town B. He was last paid wages March 15, the day he quit. His total wages during the quarter ending March 31 was \$500.

These wages are taxable and should be reported for the quarter ending March 31.

## Death of an Employee

Wages earned by an employee before his death are taxable wages and should be reported. Amounts earned by an employee before his death and paid to his survivor or estate after his death are also taxable wages that must be reported for the quarter in which they were actually paid.

EXAMPLE: Employee B died May 30. He was last paid wages of \$200 on April 30. An additional \$200 was paid to his survivor June 15. The total amount of \$400 is taxable wages and should be reported for the quarter ending June 30.

## When One Political Subdivision is Created to Succeed Another

When a political subdivision is dissolved and another political subdivision is created to take over its function, both subdivisions are treated as one employer in reporting maximum wages during the calendar year that the change took place.

EXAMPLE: School District A was completely dissolved on July 1, 1968 and School District B was created on July 1, 1968. School District A was completely absorbed by School District B.

Jane Jones was employed by School District A during the first and second quarter 1968. The following wages were paid to her and reported under social security:

<u>Quarter Ending</u>	<u>Wages Paid</u>	<u>Taxable Wages</u>
March 31	\$2,000	\$2,000
June 30	2,000	2,000

During 1968, School District B reported the following wages for Jane Jones:

<u>Quarter Ending</u>	<u>Wages Paid</u>	<u>Taxable Wages</u>
September 30	\$2,000	\$2,000
December 31	2,000	<u>1,800</u>
Maximum Taxable Wages		\$7,800

## **Wages in Kind**

Wages in kind, such as room and board, are taxable under social security regardless of whether they are for the convenience of the employer or the employee.

For example, if employees of a hospital receive maintenance besides their wages, the value of this maintenance is taxable under social security.

Wages paid in items other than cash should be computed on the basis of fair value to the employee at the time of payment. The fair value may be based on the prevailing value of the items in the locality or upon a reasonable value established for other purposes.

Even though there is no oral or written understanding that meals or lodging will be furnished to employees, the value of the meals or lodging must be reported if they are provided. The fair market value of these items should be added to the amount of cash wages paid and the total should be reported as a single item.

**EXAMPLE:** The hot lunch program of School District A pays Jane Jones cash wages of \$94 a month. Besides these cash wages, she is furnished one meal each working day.

The month contains 20 working days resulting in meals valued at \$25. Total taxable wages for Jane Jones during this month are \$119.

## **Points to Remember on Paying Your Taxes**

To prevent unnecessary inconvenience to you and to protect your account from being delinquent, be sure to double check your remittances on the following points.

1. Is your check made payable to the proper agency?
2. Does the number amount and the written amount on your check agree?

3. Does your check show the name and address of your bank?
4. Is your check signed and dated?
5. If your check requires two signatures, are both of them included?

### **Postage Due**

The IPERS office can not accept responsibility for postage due on social security reports. When additional postage is necessary, the report is returned to the sender. This may result in a delinquent tax report.

## SECTION 7

# Filing Social Security Reports

### Importance of Submitting Reports Early

Sending in social security reports and remittances on or before the deadline date is important since the social security law does not allow the granting of an extension of time. If possible, employers are encouraged to file their quarterly reports before the 10th of the month following the close of the calendar quarter.

### Interest Penalty

Taxes which aren't paid by the due date are assessed a penalty of 6 per cent a year from the due date until payment is received by the IPERS office.

### Statute of Limitations

Both social security assessments and refunds are affected by time limitations. In general, these time limitations are similar for both public employers and private employers.

Generally speaking, the time limitation on assessments is 3 years, 3 months and 15 days after the year in which the wages are paid. The social security law also provides for some exceptions to these time limitations for extraordinary situations.

A claim for credit or a refund for overpayment must be made within 3 years, 3 months and 15 days after the year in which the overpayment was made.

### What to Include in Wage Reports

Each quarterly wage report must include all employees who received wages or wages in kind for services. Do not include the name and social security number of any individual for whom no wages are reported.



## Monthly Remittance Form (Form FOAB 580)

As soon as a reporting unit submits an application for monthly remittance, a pad of Monthly Remittance Forms will be sent to the reporting official. After this initial supply has been used up, the reporting official is responsible for requesting an additional supply. Requests for additional copies should be made far enough in advance so that remittances can be made by the due date of this report. The reporting unit remains responsible for meeting this deadline and a delay in receiving a new supply of forms does not relieve it of this obligation.

FOAB 580 (Rev. 1-68 M&P)	Date <u>May 5, 1969</u>	Account No. <u>71-2-14</u>
FOAB WITHHOLDING AGENT'S REPORT Iowa Public Employees Retirement System		
Title of Entity <u>Town of X</u>	Month <u>April - 1969</u>	
Address _____	Withheld Contributions <u>250.00</u>	
_____	Plus Employer's Matching Share <u>250.00</u>	
_____	Plus Interest Penalty _____	
_____	TOTAL <u>500.00</u>	
<u>Mary Lewis</u> Signature	<u>Clerk</u> Title	Make check payable to Iowa Employment Security Commission
SEE REVERSE SIDE FOR REPORTING INSTRUCTIONS		

### Points to Remember in Preparing the Monthly Remittance Form

1. The employing unit is required to use FOAB form 580 when submitting any and all monthly remittances.
2. To make sure you receive proper credit, be sure that the title of the reporting unit, address, IPERS account number, the amount of the remittance and month are included on each submitted form.

3. Remittances may be submitted more than once each month to coincide with the employer's pay period. This procedure is optional and for the convenience of the employer since the law only requires remittance once a month.
4. Remittances for the 1st month of the calendar quarter are due in full on or before the 15th day of the following month.
5. Remittances for the 2nd month of a calendar quarter are due in full on or before the 15th day of the following month.
6. The balance of the social security taxes for the quarter must be remitted by the 15th day of the month following the end of the calendar quarter. This final remittance plus the two previous monthly remittances should equal the total amount due during the quarter.

NOTE: You may either submit the final remittance on the monthly remittance form or attach it to Form OAR-S3, State's Quarterly Report of Wages Paid.

7. Make your check payable to the Iowa Employment Security Commission and mail it along with the completed monthly report to the Iowa Public Employees' Retirement System, 1000 East Grand Avenue, Des Moines, Iowa 50319. Be sure these reports are sent to IPERS and not to any other agency.
8. The back of the monthly remittance form contains detailed instructions on its preparation.
9. A duplicate copy of the completed monthly remittance form should be retained by the reporting unit as its record of remittances submitted.

# State's Quarterly Report of Wages Paid (Form OAR-S3)

Pre-addressed State's Quarterly Report of Wages Paid in triplicate will be mailed to each reporting unit around the 15th day of the last month of each calendar quarter.

If you do not receive these forms by the last day of the quarter, you should immediately request copies of this form from the IPERS office so you will have sufficient time to complete and return these forms before the due date. The reporting unit is responsible for obtaining these forms and meeting the deadline set by law.

(6) EMPLOYEE'S SOCIAL SECURITY ACCOUNT NO.		(7) NAME OF EMPLOYEE (Please type or print exactly as shown on the employee's Account Number Card)	(8) COVERED WAGES Paid to Employee During Quarter (Before deductions)	
000	00 0000		Dollars	Cents
001	00 0000	John S. James	500	00
024	00 0000	Helen Smith	275	75
025	00 0000	George Nelson	776	12
030	00 0000	Jane Johnson	45	00
Total wages reported in column 8 on this page			1596 87	
<b>TOTALS</b>				
9. Total covered wages paid during quarter			\$	1596 87
10. Contributions. — Multiply the total wages entered in item 9 by 9.6% for wages paid in 1969 or 1970; by 8.8% for wages paid in 1967 or 1968; by 8.4% for wages paid in 1966. For wages paid prior to 1966, refer to item 10 on other side.			\$	140 52
11. Adjustment for overpayment or underpayment of contributions			\$	
12. Contributions as adjusted by item 11			\$	

DO NOT USE FORMS OF DIFFERENT DESIGN UNLESS APPROVED BY THE SOCIAL SECURITY ADMINISTRATION

# Employer's Continuation Sheet (OAR-S3a)

This form should be used when all of your employees can not be listed on page 1 of the State's Quarterly Report of Wages Paid (Form OAR-S3). The title caption or name and address of the reporting unit must appear on each continuation sheet exactly as it appears on the front page of the Form OAR-S3.

Form OAR-S3a DEPARTMENT OF HEALTH, EDUCATION AND WELFARE (1-68)		CONTINUATION SHEET OF STATE'S QUARTERLY REPORT OF WAGES PAID		Form approved. Budget Bureau No. 72-R438.9
Reporting entity's identifying number, name, and address as shown on Form OAR-S3		Date Quarter Ended	Page No.	
69-0420000 19 3 76 Town of Jones Clerk Jones, Iowa 50113		3/31/68	2	
<b>IMPORTANT</b>				
<i>If this form is used, the first page of a reporting entity's report must be prepared on Form OAR-S3. Follow instructions on back of Form OAR-S3.</i>				
EMPLOYEE'S SOCIAL SECURITY ACCOUNT NO. 000 00 0000	NAME OF EMPLOYEE (Please type or print exactly as shown on the employee's Account Number Card)	COVERED WAGES Paid to Employee During Quarter (Before deductions) Dollars Cents		
028 - 00 - 0000	James R. Smith	700.00		
026 - 00 - 0000	John A. Public	200.00		
032 - 00 - 0001	Mary Jane Doe	760.00		
<b>Total wages reported on this page</b> →		<b>\$ 1660.00</b>		
DO NOT USE FORMS OF DIFFERENT DESIGN UNLESS APPROVED BY THE SOCIAL SECURITY ADMINISTRATION				

## **Deadline Dates for Quarterly Reports**

The original copy and a duplicate of the State's Quarterly Report of Wages Paid, Form OAR-S3 is due in the IPERS office by the 15th day of the month following the end of the calendar quarter.

Quarter	Report Deadline
1st Quarter--January, February & March	April 15
2nd Quarter--April, May & June	July 15
3rd Quarter--July, August & September	October 15
4th Quarter--October, November & December	January 15

## **Quarterly Reporting When No Wages or No Taxable Wages Have Been Paid**

When a reporting unit has no employees who received wages for services during the calendar quarter, the State's Quarterly Report of Wages Paid, Form OAR-S3, should be marked "No Covered Wages Paid" or "No Wages" and returned to IPERS. This provides IPERS with a complete record of your status under the social security program. When no quarterly report is filed, the reporting unit's account is considered delinquent until the report is received by IPERS.

## **Use of Substitute Forms**

In some instances, reporting units may wish to use substitute forms of their own for reporting. To make sure that these forms meet all the social security reporting requirements, the employing unit should contact the IPERS office for permission to use these forms before they are used for social security reports.

## **Magnetic Tape Reporting**

Magnetic Tape Reporting is encouraged. However, reporting units wishing to report on magnetic tape must submit a formal request in writing to the IPERS office. The reporting unit will be sent a copy of the specifications for this type of reporting. If the reporting unit can meet these specifications, their request will be submitted to the Social Security Administration in Baltimore, Md., for approval. The reporting unit will be notified as soon as possible of the decision made by the Social Security Administration.

## Points to Remember in Preparing the State's Quarterly Report Wages Paid and Continuation Sheets

1. The reporting unit must use the pre-addressed forms OAR-S3 for the first or summary pages of all reports. This form must be used even if you use machine accounting and don't list names on the first page.
2. Detailed instructions on the preparation of these quarterly reports are given on the back of the form.
3. This report must be prepared in triplicate and the original and one copy returned to the IPERS office. Make your check payable to the Iowa Employment Security Commission and mail it along with the original and one copy to the Iowa Public Employees' Retirement System, 1000 East Grand Avenue, Des Moines, Iowa 50319. Be sure these reports are sent to IPERS and not to any other agency. The other copy of the report should be kept by the reporting unit as a permanent record of wages and other information that has been reported.
4. Reports should be printed in ink or typewritten.
5. The social security identification number of the reporting unit must be shown on all pages and should be checked to make sure that the correct number is used on all pages. This is the 9-digit number starting with 69-042.
6. The date "quarter ended" should be shown on all pages and should be the same on both the quarterly report and continuation sheets.
7. Continuation pages should be properly numbered and the total number of pages should be shown in item 3 of the OAR-S3.
8. The total number of employees should be shown in item 4 of the OAR-S3.

9. The number of persons covered for the pay period ending nearest the 15th day of the third month in the calendar quarter should be shown in item 5 of the OAR-S3.
10. The names and social security account numbers of all employees who were paid wages during the calendar quarter must be reported.
11. The name of an employee on a report should not be accompanied by a prefix (Miss, Mrs. or Mr.).

EXAMPLE: Mrs. John (Mary Jane) Jones is an employee of Town X. Her Social Security Identification Card shows:

000-00-0000 Mary Jane Jones

Her name should be listed on your reports as Mary Jane Jones.

12. If an employee does not have a social security number and hasn't applied for one, a completed Form SS-5, Application for Social Security Account Number, should be attached to the OAR-S3.  
  
If the employee hasn't received his social security account number but has presented a receipt for his application for an account number, all the information should be copied from the receipt and entered in the appropriate place preceded by the words "Receipt Issued."
13. Do not include the name or social security number of any employee who has had no wages.
14. An employee's name should only be listed once on any quarterly report. If he holds several jobs for one employer or if he receives extra compensation such as overtime, meals or bonuses besides his regular salary, the employer should total all of these items together and report only the total.
15. Do not take unauthorized credit from the current tax amount due. Credit can only be taken after the Social Security Administration has authorized the credit and you have been notified of this authorization by the IPERS office.



## State's Report of Adjustment (Form OAR-S4)

A State's Report of Adjustment must be filed when corrections are necessary on individual wage items that have already been reported. This form is used when:

1. Wages for an employee were omitted.
2. The amount of wages reported for an employee was less than the correct amount.
3. The amount of wages reported for an employee was more than the correct amount or was in excess of the maximum taxable wages.
4. No wages should have been reported for an employer.
5. Wages shown on the report were for the wrong calendar quarter.
6. Wages were reported for the wrong individual.

The OAR-S4 is not used to correct errors in the addition of taxes, such as errors in overall wage total or in grand totals on previous reports.

This State's Report of Adjustment is prepared in triplicate. The original and a duplicate copy should be submitted as soon as possible to the IPERS office after an error is discovered by the reporting unit.

OAR-S4 adjustment forms that are submitted to obtain refunds for overpayment of the maximum taxable amount must be received by the IPERS office by June 15 of the year following the year in which the refunds apply. Adjustment forms received after June 15 can not be processed and credit can not be issued until after a year or 18 months after the end of the year for which the refunds apply.

An explanation is required for all entries on the adjustment form that decrease or delete the amount of wages previously reported for any employee. This explanation must include the reason why the original report was incorrect.

If the same statement doesn't apply to all decreased or deleted items on the adjustment form, the separate supporting statements must identify what employee and which time periods. The statement must also show whether or not the employee was paid the amount of earnings previously reported. If the employee was paid the amount reported earlier, the statement must explain why this full amount was not reported as taxable wages. Here are some examples of what is needed in a correct statement:

1. Mary Smith, account number 000 00 0000, was paid \$760 during the quarter ending June 30, 1968 and this amount was reported on the OAR-S3 report for that quarter. However, \$670 was the amount that should have been reported to reach the taxable amount for this calendar year.
2. Mary Smith, account number 000 00 0000, was paid \$670 during the quarter ending June 30, 1968 rather than the \$760 erroneously reported.
3. Mary Smith, account number 000 00 0000, was reported as having been paid \$760 for the calendar quarter ending June 30, 1968. However, she was a part-time elective official of this town and these wages are excluded from coverage.
4. Mary Smith, account number 000 00 0000, was reported as having been paid \$760 for the calendar quarter ending June 30, 1968. However, \$560 of this \$760 is excluded from taxation under Section 117 of the Internal Revenue Code of 1954. (See attached statement.) The remaining \$200 was earned in another capacity and is, therefore, taxable.

A separate adjustment report must be submitted if more than one wage correction is necessary and these wage corrections are for years that did not have the same tax rate.



## Request for Correct Identifying Information

This form is a notice sent to a reporting unit indicating it has reported:

1. Wages without a social security number.
2. An incorrect or incomplete social security number.
3. An incorrect or incomplete name of an employee.

If the employee still works for you, please ask him to show you his social security card. If either the name or number on his card is different from that which you reported, enter the employee's name and number exactly as it is shown on the card on the front of the form.

When the name and number on his card are the same as you reported, have him fill out and sign the back of the form. Clip his social security card to the form. The Social Security Administration will send him a replacement card.

If the employee has no social security card, have him fill out and sign the back of the form. The Social Security Administration will send him a card.

If the employee is no longer working for you, please check the records from which you prepared your wage report. If these records show a name or number different from that which you reported, enter the name and number shown on your records on the front of the form.

If your records show the same name and social security number as the ones you reported, enter the employee's full name and home address on the front of the form so the Social Security Administration can contact the employee.

ACCOUNT NUMBER REPORTED		INITIAL OR 6 LETTERS OF FIRST NAME	MID INIT	7 LETTERS OF SURNAME	WAGES SHOWN ON RETURN	MO. QUARTER OR YEAR ENDED	YR. ON RETURN	PAGE NO. ON RETURN	<b>EMPLOYER: PLEASE PRINT EMPLOYEE'S DATA BELOW</b>
		EMPLOYEE NAME REPORTED							
EMPLOYEE'S CORRECT SOCIAL SECURITY NUMBER									
EMPLOYEE'S FULL NAME									
EMPLOYEE'S HOME ADDRESS (NUMBER AND STREET)									
CITY			STATE			ZIP CODE			

**CONFIDENTIAL - PAYROLL INFORMATION**  
Return this card to: Social Security Administration  
P.O. Box 601 - Baltimore, Maryland 21203

**EE**  
**FRONT**

EMPLOYER NUMBER      ESTABLISHMENT      FOR OFFICE USE ONLY      D. O. CODE  
5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

**EMPLOYEE: PLEASE FILL IN BELOW (PRINT OR TYPE)**

FORM APPROVED.  
BUDGET BUREAU NO. 72-R-560.1

1. DO YOU NOW HAVE A SOCIAL SECURITY CARD? <input type="checkbox"/> YES ENTER YOUR ACCOUNT NUMBER HERE AND FILL IN ALL OTHER ITEMS.  <input type="checkbox"/> NO IF YOU LOST YOUR CARD - FILL IN ALL ITEMS, INCLUDING YOUR NUMBER IF YOU KNOW IT, IF YOU NEVER HAD A NUMBER - FILL IN ITEMS 5 THROUGH 10 BELOW.		2. SOCIAL SECURITY NUMBER
4. IF YOUR NAME HAS CHANGED, PLEASE EXPLAIN.		3. PLEASE PRINT YOUR NAME AS SHOWN ON YOUR SOCIAL SECURITY CARD
5. YOUR FULL NAME AT BIRTH	6. DATE OF BIRTH (MONTH) (DAY) (YEAR)	
7. FATHER'S FULL NAME (Regardless of whether living or dead)	8. MOTHER'S FULL NAME BEFORE EVER MARRIED	
9. YOUR PRESENT MAILING ADDRESS (Number and Street)	10. YOUR NAME AS YOU USUALLY WRITE IT (Do not print or type)	
CITY STATE ZIP CODE	<b>SIGN HERE</b> →	

-586 094112

**BACK**

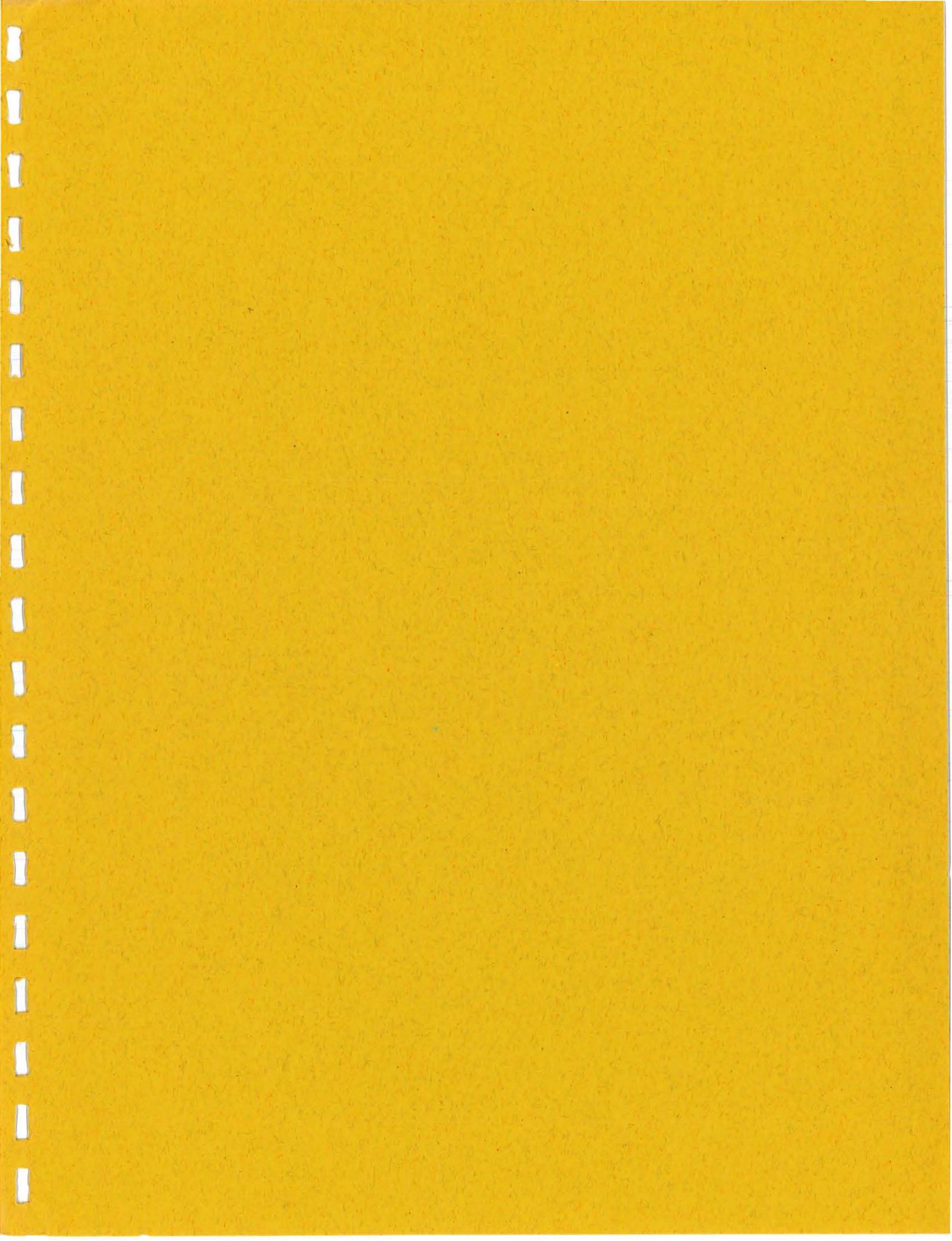
## Questions Not Answered in This Handbook

If you have questions on social security coverage, deductions or procedure not covered in this handbook, please contact the social security section of the IPERS Accounting Department.

## Information on Forms Handled by Other Agencies

For information and copies of forms not handled by the IPERS office, please contact one of the following agencies:

Subject	Agency
Federal social security benefit payments	Your nearest office of the Social Security Administration
Form 941 for federal income tax withheld, depository slips, remittances, Forms W-2, W-3 and W-4 and related information	District Director of Internal Revenue
State tax payments and Forms IT-5 and IT-5 a	Iowa Department of Internal Revenue Lucas Building Des Moines, Iowa 50319



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