

Iowa, Aged and aging, Pensions



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Handbook
for

REPORTING OFFICIALS
OF
POLITICAL ENTITIES

IN

IOWA

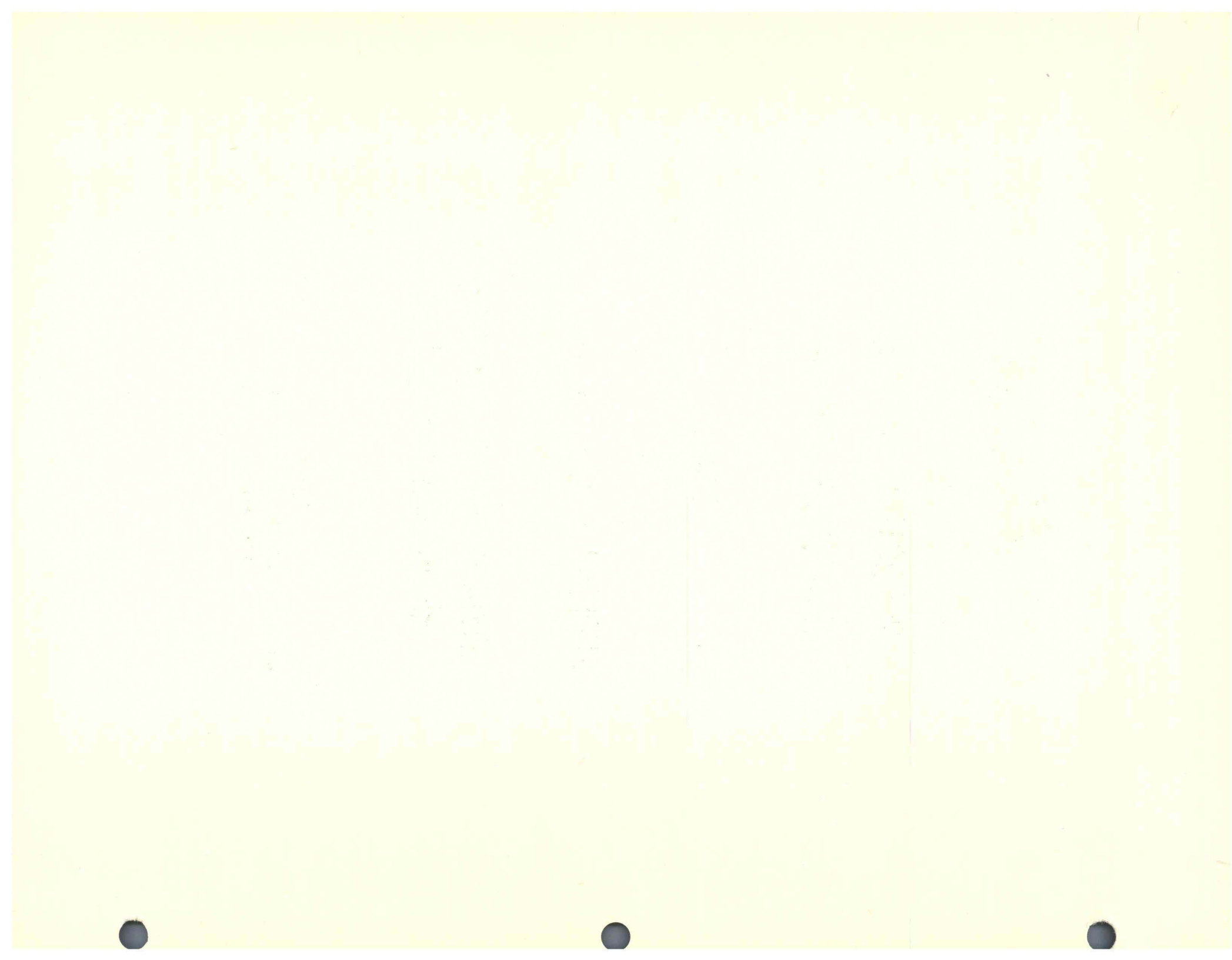
FOR

FEDERAL SOCIAL SECURITY

AND

IOWA PUBLIC EMPLOYEES
RETIREMENT SYSTEM

ADMINISTERED BY
IOWA EMPLOYMENT SECURITY COMMISSION
DES MOINES, IOWA



PART ONE

STATE OF IOWA

HANDBOOK FOR PUBLIC EMPLOYERS

REPORTING UNDER

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
EMPLOYER HANDBOOK

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IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

INTRODUCTION

1. The 1953 session of the General Assembly of Iowa enacted legislation creating an Iowa Public Employees' Retirement System effective July 4, 1953, providing for administration of such retirement system by the Iowa Employment Security Commission; creating an Iowa Public Employees' Retirement fund and providing for the investment and expenditure thereof; creating an Iowa advisory investment board and prescribing the appointment and duties thereof; imposing a tax of three and one-half per cent (3½%) of the taxable wages paid to public employees who are members of the retirement system by public employers, the proceeds of such tax to be used for the payment of benefits or refunds provided by this act; providing for the imposition of a tax upon public employers equal to three and one-half per cent (3½%) of all taxable wages paid by the employer to employees who are members of the Iowa Public Retirement System, the proceeds of such tax to be used for the payment of benefits or refunds provided by this act; prescribing the duties of the Iowa Employment Security Commission in relation to the administration of this act; providing for the payment to employees who are members of this system, or to their beneficiaries, of retirement benefits provided by this act; providing for refunds to Iowa Public Employees who are members of the system under certain conditions prescribed by this act; making an appropriation of five hundred thousand dollars (\$500,000) from the special reserve fund of the State of

Iowa for each year of the biennium beginning July 1, 1953 and ending June 30, 1955, or so much thereof as may be necessary, into the retirement fund for the maintenance of the retirement system upon a sound actuarial basis; transferring the assets of the old age and survivors' liquidation fund to the Iowa Public Employees' Retirement fund - all relating to the establishment and administration of the Iowa Public Employees' Retirement System.

The Iowa Employment Security Commission shall be vested with authority to administer the Iowa Public Employees' Retirement System.

It shall be the duty of the commission to administer this chapter (Chapter 72) and it shall have power and authority to adopt, amend, or rescind such rules and regulations, to employ such persons, make such expenditures, require such reports, make such investigations, and take such other action as it deems necessary or suitable to that end. Such rules and regulations shall be effective upon complying with chapter fifty-one (51), Acts of the Fifty-fourth General Assembly.

The Iowa Employment Security Commission is authorized to appoint, fix the compensation, and prescribe the duties and powers of such officers, accountants, attorneys, experts, actuaries, and other persons as may be necessary in the performance of its duties.

The act created as a special fund separate and apart from all other public moneys or funds of this state, the "Iowa Public Employees' Retirement Fund".

The treasurer of the State of Iowa is made the custodian and trustee of this fund and shall administer the same in accordance with the directions of the commission.

For the purposes of the State Income Tax, the tax imposed by this chapter shall not be allowed as a deduction to the taxpayer in computing his net income for any year in which such tax is deducted from his wages.

The taxes deducted from the wages of the employee by the employer shall be matched by the employer making the deduction and forwarded to the commission for recording and deposited with the treasurer of state to the credit of the Iowa Public Employees' Retirement fund. Such taxes as deducted by the employer shall be paid in such manner, at such times and under such conditions, either by copies of payrolls or other methods necessary or helpful in securing proper identification of the taxpayer, as may be prescribed by the commission.

2. SOCIAL SECURITY ACCOUNT NUMBER

Every employee of each political subdivision who receives wages for service in employment must have a social security account number. All earnings received by an individual must be reported under this number. The earnings reported are used in determining eligibility to their amount of benefit payments when they reach retirement age. Each individual should have only one account number.

How Social Security Account Numbers are Obtained

A new employee who does not have an account number on the day he enters employment should apply for an account number 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. The application for an account number should be completed and mailed or taken to the nearest Social Security Office where an account number will be assigned.

An application for an account number, completed by an employee, may be forwarded to the District Office by the employer. The District Office receiving the application from an employer will notify the employer of the account number assigned if the employer so requests.

Lost Account Number Cards

Any employee who has had an account number assigned to him, but has lost the account number card, should apply at the nearest Social Security District Office for a duplicate card. The employee will need to complete a form SS-5 (Application for Social Security Account Number.) See sample on page 29.

Change of Name or Other Identifying Information

If an employee has had a social security account number, whether or not the account number card is in his possession, and if for any reason he is using a different name in employment, e.g., because of court action or marriage, he must report the change in name to the Social Security Administration. This should be done by completing form OAAN-7003 (Request for Change in Your Social Security Records) to show the change in name. This form may be obtained from any Social Security District Office. The employee's account number card, if available, should be submitted to the District Office along with the request. A new account number card bearing the account number originally assigned to the employee and the corrected name will be issued by the District Office. See sample on page 29.

Responsibility of Employer to Obtain Social Security Account Number from Each Employee

It is the responsibility of the hiring official to obtain the Social Security Account Number from the card of each employee at the time of hiring such new employee. An employee who does not have a card on the day he enters the employer's employment, should furnish a completed application for social security account number or a statement containing all the information required by the application for retention by the employer until such time as he shows his employer his account number card.

Use of Social Security Account Number in Preparing Wage Reports on Forms IPERS 552

In preparing wage reports on forms IPERS 552 (Employer's Tax Return), enter the employee's account number and name. If at the time of preparing the quarterly report on form IPERS 552 the employee has not received his account number, but has presented a receipt for his application for an account number, all information should be copied from the receipt and entered on the wage report, preceded by the words "Receipt Issued".

3. RESPONSIBLE REPORTING OFFICIAL OF AN EMPLOYING ENTITY

In order that the individual who is responsible for filing reports may receive all quarterly returns and correspondence, this office should be notified immediately of any change of name or title of reporting official and/or change of address.

4. RECORDS REQUIRED OF POLITICAL SUBDIVISIONS
EMPLOYEE INFORMATION

The form in which payroll records will be kept by each separate agency is a matter to be determined locally. The records kept must show:

- (a) The employee's name, address and social security account number
- (b) Each date on which remuneration was paid to the employee
- (c) The total amount of remuneration paid on each date, including non-cash remuneration
- (d) The period in which each amount of remuneration paid was earned
- (e) The amount of the remuneration payment which consists of wages on which contributions are payable
- (f) The amount withheld from the remuneration for the employee's share of contributions

5. WHAT TO INCLUDE IN WAGE REPORTS

It is important that each report includes all employees who received wages for services and/or wages in kind for services.

Do not include on quarterly reports the name and social security number of any individual for whom no wages are being reported in the particular calendar quarter.

The name of an employee listed on a quarterly report should not be accompanied by any prefix (Miss, Mrs. or Mr.) unless the prefix is actually shown on the social security account number card the employee should have in his possession.

Example: Mrs. John (Mary Jane) Jones is an employee of the Town of A. Her social security identification number has been assigned to her on her Social Security Identification Card as follows:

000-00-0000 Mary Jane Jones

Her name is to be listed on quarterly reports as Mary Jane Jones.

6. WAGES, DEFINITION OF

The term "WAGES" means all remuneration paid to employees for services rendered, including the cash value of remuneration paid in any medium other than cash. Thus, 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 or meals or other consideration given in payment for services.

6. 1 Vacation Pay

Vacation pay (or pay while on annual leave) is an amount paid to an employee by his employer during the course of the employment relationship for a period of time he is on vacation. This pay is wages and should be reported for the employee in the report covering the quarter in which the payment was made. The fact that an employee does not return to work after the vacation period does not change this, nor does the length of the vacation.

If the payment was in lieu of the vacation it is also wages and should be reported for the quarter in which the payment was made. If a vacation payment is made to an employee upon the termination of his employment, it is wages and should be included in the wage report covering the quarter in which the employee was paid.

6. 2 Elective Officials

Wages paid to full time elective officials (elected at a public election by public vote) are taxable wages and should be reported.

6. 3 Reporting on When-Paid Basis

Wages are to be reported on reporting forms for the calendar quarter during which they were paid and not when earned.

Example: Employee A performed services in June but was not paid until July. Wages paid should be included on the report for the quarter ending September 30.

Do Not Pro-Rate Wages. The amount to be reported for each employee is the amount of "wages" actually paid to the employee during the calendar quarter for which the report is being made. If an employee is paid his entire yearly salary in one calendar quarter the full amount, not in excess of the maximum must be reported in the wage report for that quarter.

Example #1: In 1960 John Jones was paid a total of \$6000.00 by the Town of X. His salary was paid in two installments, \$3,000.00 in each of the first two quarters of 1960. The town should include wages for John Jones only on the first and second quarterly reports. \$3,000.00 should be reported for the first quarter and \$1,000.00 for the second.

Example #2: Jane Jones is an appointed clerk for the Township of Y. She is paid once each year the sum of \$500.00 and receives payment January 1st. Wages are to be included in the amount of \$500.00 on the first quarterly report of the calendar year.

6. 4 \$200 Minimum Provision in a Calendar Quarter

a. An employee whose wages do not equal and/or exceed \$200.00 in the calendar quarter for which you are reporting should not be reported unless an amount necessary is being reported to bring the employee's taxable earnings to the \$4000 maximum for the calendar year.

Example: School District A reported wages to the credit of John Doe in the first two calendar quarters of 1960 totaling \$3850. He was paid \$1925 in the third calendar quarter of 1960, however, only \$150 is the amount needed to reach the maximum of \$4000 for the calendar year. This \$150 wage amount is to be considered taxable and is to be reported.

b. An employee is engaged in a single employment, that is, one who performs services for and under the direction and control of a single authority, but who receives remuneration therefore from two or more public employing units.

Example: John Jones is a court reporter who performs services for County A, County B and County C. In the calendar quarter ending March 31, 1960, he is paid \$201.00 by County A, \$193.00 by County B and \$140.00 by County C. Each of these amounts are considered taxable and should be reported.

If you are reporting non-taxable wages under IPERS, this practice should be discontinued and the employer should make application for refund of tax submitted erroneously to this agency under IPERS on forms IPERS 556B which will be supplied upon request to the employer.

Refund will be made to the employer for the full 7% and the employer is obligated to refund to the employee(s) involved his share of tax withheld in error. If the employee previously was paid his share based on a terminated employee claim - only the employer share of tax is available for refund. If any wage amount involved has been used with respect to benefits payable to a retired employee, no refund is available either for the employer or employee share of contributions.

6. 5 Employees over Retirement Age and Employees Receiving Benefit Payments

Payments which constitute wages must be reported even though the employee is over retirement age. Wages paid to an employee who is receiving or is eligible to receive old-age or disability benefit payments must also be reported.

6.6 Sick Pay

Payments made for sick leave, which are a continuation of salary payments, are wages and must be reported.

6. 7 Bonus

Allowance paid to an employee in addition to salary constitutes wages and should be included as taxable under IPERS.

6. 8 Justices of the Peace and Constables

Justices of the Peace and Constables are by statute elected county officials.

At the present time, those elected in townships having a population of 10,000 or more receive remuneration in the form of

a stated salary paid by the County Treasurer, plus certain civil fees which they are allowed to retain. Those in townships having a population of less than 10,000 are remunerated solely through retention of fees.

Justices of the Peace and Constables who are remunerated solely on a fee basis are exempt from IPERS coverage. Justices of the Peace and Constables who receive a salary are considered full time employees and are covered by IPERS to the extent of said salary.

6. 9 City Attorneys

City attorneys are appointed by the city council of a city or town and they have such powers and perform such duties as are prescribed by law or ordinance. They have various statutory duties which require them to enforce the city legal matters, thus are covered under IPERS and wages paid up to the maximum taxable amount must be reported.

6.10 County Medical Examiners

Effective January 1, 1961 pursuant to Chapter 258 of the 58th Iowa General Assembly, the official position of County Coroner has been eliminated and the official appointive position of County Medical Examiner has taken its place. In that the County Medical Examiner is now appointive instead of elective, the position is covered under the Iowa Public Employees' Retirement System.

The staff in the County Medical Examiner's office, including the deputy county medical examiner, and any clerical assistants, are also covered under the Iowa Public Employees' Retirement System.

Fees, such as the \$10 fee paid to the County Medical Examiner by an applicant for a certificate of cremation, must also be reported as wages under the Iowa Public Employees' Retirement System.

6.11 Policemen and Firemen

In towns having a population of less than 8,000, the policemen and firemen are covered under the Iowa Public Employees' Retirement System.

Individuals who are performing services for a municipality, described by various titles as traffic control officer, night marshall, traffic officer, special police officer, etc., are considered to be public appointed employees subject to coverage under IPERS. The fact that these employees use or furnish their own vehicle to perform their various duties, does not alter their status as public appointed employees. Expenses, (mileage, etc.) incurred during the performance of his duties, for which he is remunerated, are not to be considered a part of the taxable wage structure.

Under the Iowa law, policemen and firemen in towns that eventually attain a population of 8,000 must adopt policemen and firemen's civil service and pension systems. Policemen and firemen so situated are no longer members of IPERS when they become members of their own retirement systems.

6.12 Field Assessors

Field assessors are considered to be appointive public employees and, as such, wages paid to them are covered wages under the Iowa Public Employees' Retirement System.

6.13 Members County and City Board of Review

Wages paid to members of County and City Boards of Review are taxable under IPERS in that they are considered to be public appointed employees.

6.14 County Supervisors

Full time supervisors paid an annual salary are covered under IPERS effective as of the date of the creation of the system.

Part-time supervisors paid on a per diem basis are exempt from coverage under IPERS effective January 1, 1955.

6.15 Tax Study Committee Employees

Employees of the tax study committee, created by Chapter 330 laws of the 56th General Assembly of the State of Iowa, are public employees subject to coverage under the Iowa Public Employees' Retirement System.

6.16 Part-time Employees

Wages paid to a covered appointed employee are taxable for any quarter in which he is paid \$200.00 or more. As long as the employer-employee relationship exists, wages paid to an appointed employee are taxable and should be reported for any calendar quarter in which the employee is paid \$200.00 or more. The basis upon which remuneration is paid is immaterial. It may be paid on an hourly, daily, weekly, monthly, or annual basis.

6.17 Part-time Professional People - Full-time Professional People

Any physician, surgeon, dentist, or member of any other professional group, who maintains a private practice and who performs part-time service for any state institution, public school or other public employing unit within the state, but who depends upon his private practice for the major portion of his income, except in a rare, compelling fact situation shall not be deemed to be an employee subject to coverage under the Iowa Public Employees' Retirement System.

Chaplains are employees subject to IPERS tax and coverage in connection with any service performed for the state or its political subdivisions, regardless of whether they serve on a full-time or part-time basis, providing they have not taken a vow of poverty. If they belong to a religious order which requires them to take a vow of poverty, they are not eligible for IPERS coverage for any service performed.

Professional personnel who enjoy the status of an "officer" of the state or a political subdivision are not excluded by the Commission from participation in the Iowa Public Employees' Retirement System despite the fact that such professional personnel engage in private practice of their respective profession and render service to the state or to a political subdivision on a part-time basis only.

Any physician, surgeon, dentist, or member of any other professional group who is employed full-time by the state or a political subdivision is subject to coverage under the Iowa Public Employees' Retirement System.

6.18 Dismissal Pay

Dismissal pay is pay by an employer to an employee whose services are ended independently of his will or wishes. Dismissal payments are wages and should be reported.

6.19 School Bus Drivers

Generally, school bus drivers are employees of the school district and wages paid are taxable and should be reported if the amount paid is \$200.00 or more per calendar quarter.

In those cases where the school district owns the bus body but the driver furnishes the chassis, it may be the bus driver is an independent contractor. Full facts regarding such cases should be submitted to the Commission, together with a copy of the contract, so that a proper determination can be made regarding coverage.

6.20 County Soldiers Relief Commission

Members of County Soldiers Relief Commissions are officials of a County. Administrative or clerical help rendering services for the County Soldiers Relief Commissions are employees of the County. Wages paid to members of the County Soldiers Relief Commissions and their administrative or clerical help are subject to taxation under the Iowa Public Employees' Retirement System.

6.21 County Social Welfare Workers

Wage payments made to those individuals performing services for a County Social Welfare Board are taxable wages under the Iowa Public Employees' Retirement System.

6.22 Appointed School District Secretaries and Treasurers

Appointed officials of school districts are included as covered public employees under the Iowa Public Employees' Retirement System. This would include secretaries and/or treasurers appointed by the school board either full-time or part-time. Wages paid to them are taxable on a when-paid basis. This means, wages should be reported under IPERS for any quarter in which they are paid \$200.00 or more.

6.23 Court Bailiffs

Court Bailiffs, county or municipal, who are appointed by sheriffs, city council, mayor, etc; and who receive extra compensation for any duties performed as bailiffs, are considered to be employees under the Iowa Public Employees' Retirement System and their wages are subject to the deduction imposed under IPERS.

6.24 Method of Reporting Wages if an Employee Terminates or Dies

1. Termination of Employee

The fact that an individual terminates his employment with your employing unit does not relieve the employer from withholding IPERS tax and reporting the wages paid to an employee for the quarter in which he terminated. Under IPERS taxable wages must be reported and tax submitted to cover the contribution amount due on the form IPERS 552.

Example #1: Employee A terminated employment with the Town of B. He was last paid wages for the 15th day of March, was terminated on that date, and was paid wages totaling \$300.00 for the quarter ending March 31. Wages are taxable in the amount of \$300.00 and should be reported on your return IPERS 552 for the quarter ending March 31.

Example #2: Employee A terminated employment with the Town of B. He was last paid wages for the 15th day of February, was terminated on that date, and was paid wages totaling \$150.00 for the quarter ending March 31. The \$150.00 wage amount is not taxable under IPERS and should not be included on your return IPERS 552 for the reason the total wages paid during the calendar quarter did not equal and/or exceed \$200.00.

2. Death of an Employee

Amounts earned by an employee prior to his death are taxable wages and should be reported. Amounts earned by an employee prior to his death, but paid to his survivor or his estate after his death, are wages and should be reported for the quarter in which they were actually paid.

Example: Employee B died on May 30. He was last paid wages the 30th day of April in the amount of \$200.00. An additional amount of \$200.00 was paid to his survivor on June 15. The total amount of \$400.00 is considered taxable wages (subject to tax) and should be reported on the return 552 for the quarter ending June 30.

6.25 Coverage of Exchange Teachers, Foreign Students and Exchange Visitors

There is no provision in the IPERS law which excludes foreign students, exchange teachers, etc. from coverage. Wages paid to them must be reported on form IPERS 552 if such wages paid equal or exceed \$200.00 during a calendar quarter.

Other persons of similar description who are nonresident-nonimmigrant aliens temporarily in the United States performing services to carry out the purpose for which the aliens were admitted, such as studying, teaching, or conducting research, are scholars, trainees, professors, research assistants, specialists, or leaders in a field of specialized knowledge or skill. Any wages paid to these individuals that equal or exceed \$200.00 during a calendar quarter are taxable wages under IPERS.

They are entitled to refund of their contributions when they terminate in public work in the State of Iowa.

7. WAGES TO BE EXCLUDED

7. 1 Members of the General Assembly

Wages paid to members of the General Assembly who are elective officials are non-taxable and should not be reported.

7. 2 Members of Other Retirement Systems

Members of any other retirement system in the state which is maintained in whole or in part by public funds are not eligible for IPERS membership, therefore the wages paid to them by the employer (in whose retirement system he is a member) are exempt from IPERS tax and should not be reported.

7.3 Members of Federal Civil Service Retirement Program

From and after the effective date of the Iowa Public Employees' Retirement System, any person performing services in a position which is covered under the Federal Civil Service Retirement Program shall not be eligible for membership in the IPERS System.

7.4 Student Employees

Wages paid to students (described as individuals who devote their time and efforts chiefly to their studies, rather than to incidental employment) are not to be considered taxable wages and are not to be reported.

7.5 Election Judges and Clerks

Election judges and clerks appointed to serve in primary, general and public elections in the State of Iowa do not fall within the definition of a covered public employee under IPERS, and no deductions for purposes of IPERS should be made from their wage payments. Under the law, no relationship of employer and employee exists between such clerks and judges and the State of Iowa or any of its political subdivisions.

7.6 Part-Time Elective Officials

Wages paid to part-time elective officials (elected at a public election by public vote) are considered non-taxable and should not be reported.

7.7 Credit Unions

Employees of credit unions without capital stock organized and operated for mutual purposes and without profit, are not to be considered covered employees since the credit union would not be considered a political subdivision of the State of Iowa for purposes of IPERS.

7.8 Traveling Expenses

Travel expense is not covered wages under IPERS if it is in the nature of remuneration covering expense incurred by an employee in the performance of his duty.

7.9 Elective Officials of School Districts

Wages paid to elective officials of school districts (elected at a public election by a public vote) are considered non-taxable wages and should not be reported.

7.10 Elective Officials of Townships

Wages paid to elective officials of townships (elected at a public election by a public vote) are considered non-taxable and should not be reported.

8. REPORTING FORMS

Pre-addressed forms IPERS 552 in duplicate will be mailed to each reporting entity (political subdivision) approximately the fifteenth (15th) day of the last month of each calendar quarter. These forms include the state identification number of the employing unit. This identification number contains five (5) digits. The first two (2) digits represent the county in which the entity is located. The last three (3) digits represent the control maintained by the Iowa Public Employees' Retirement System.

8.1 Form IPERS 552, Employers Tax Return

Use Form (IPERS 552) as page 1. Detailed instructions relating to the preparation of the quarterly report are contained on the reverse side thereof. The duplicate copy of this report is to be retained by the reporting entity as a permanent record of wages reported. These reports must include the names and social security account numbers of all employees who were paid taxable wages during the calendar quarter.

If your reporting forms do not arrive by the last day of the quarter, forms should immediately be requested from this agency in ample time to have the forms completed and filed by the due date. A reporting entity cannot be excused from filing timely reports because of the fact that forms were not received.

8.2 Sample of form IPERS 552, page 31.

8. 3 Form IPERS 552A

Use forms IPERS 552A when all employees cannot be listed on page 1 of reporting form IPERS 552.

8. 4 Sample of Form IPERS 552A, page 32.

8. 5 Forms IPERS 508

This is a special form supplied to employers to secure an early reporting of wages for retiring or deceased members, to be completed only at the specific request of the IPERS Benefit Section. This agency does not accept early reporting of wages based on termination of employment of a living member.

8. 6 Points to Observe in Preparing Forms IPERS 552 and IPERS 552A

1. The employer is required to use the preaddressed forms IPERS 552 provided, for the first, or summary page of all reports. This form must be used, even though you use machine accounting and do not list names on the first page.
2. The identifying information of the reporting entity must be shown on all pages and should be the same.
3. The date "quarter ended" should be the same on forms IPERS 552 and 552A.
4. The date "quarter ended" should be shown on all pages.
5. Total number of pages should be shown in item 10 of form IPERS 552.
6. The continuation pages should be properly numbered.
7. Total number of employees should be shown in item 12 of form IPERS 552.
8. The number of persons covered for the pay period ending nearest the 15th of the third month in the quarter (Item 3 of the IPERS 552) must be shown.
9. If any wage items without social security account numbers are shown on the report, a form SS-5 should be attached.
10. Reports must be printed in ink or typewritten.
11. A single wage item - Do not include the name or number of any employee for whom you are not reporting taxable wages, or an employee who received no wages. An employee's

name should be listed only once on any quarterly wage report. If he holds several positions for one employer, or if extra compensation, such as overtime, meals, or bonus, is to be reported in addition to his regular salary, the employer should total all of these items and report the total as a single item.

12. Do not take unauthorized credit from contribution amount due. Credit can be taken only if approved by the Iowa Public Employees' Retirement System and a credit memo has been issued and supplied to the employer to be used on an IPERS return.
13. Do not make wage adjustments on your quarterly return to correct erroneous reporting that may have occurred in the past. Adjustments are to be made as advised in another section of this handbook.

8. 7 Submission of Reports and Remittances

Quarterly wage reports (form IPERS 552) with remittance(s) made payable to Iowa Public Employees' Retirement System to cover contributions due are to be sent to

Iowa Public Employees' Retirement System
112-116 Eleventh Street
Des Moines 8, Iowa

Do not send quarterly reports to any other agency. To do so may result in delinquent reporting.

Points to Remember Concerning Your Remittances

1. Is your remittance made payable to the proper agency?
2. Do the numbered amounts and the written amounts shown on your remittances agree?
3. Does your remittance show (if required) the name and address of your bank?
4. Is your remittance signed and dated?
5. If your remittance requires two (2) signatures, are both included?

The Commission requests adequate postage be affixed when filing reports with this office. The Iowa Public Employees' Retirement System cannot accept the responsibility for postage due. When this situation occurs the mail will be returned to the sender. Failure to use proper postage can result in delinquent reporting.

8. 8 Due Dates of Wage Reports and Contributions

The original copy of the report is due in the Commission Office by the 15th day of the month following the end of the quarter as shown on the following:

<u>Wages Paid During</u>	<u>Due in Commission Office</u>
1st quarter, January, February and March	April 15
2nd quarter, April, May and June	July 15
3rd quarter, July, August and September	October 15
4th quarter, October, November and December	January 15

8. 9 Early Filing Essential

Submission of quarterly reports on or before the date due is important. Failure to do so will result in the accrual of interest charges which must be paid by the employer. No extension of time can be granted. An effort on the part of all agencies to file their reports before the 10th of the month following the close of the calendar quarter will be appreciated.

8.10 Interest Penalty on Delinquent Reports

Taxes unpaid on the date on which they are due and payable as prescribed by the Commission, shall bear interest at the rate of one half of one percentum per month from and after such date until payment plus accrued interest is received by the Commission.

8.11 Reporting where no Wages or no Taxable Wages Paid

When you have no taxable wages or no wages to report on form IPERS 552, the reporting form should be marked "No Taxable Wages" or "No Wages" as required, and returned to this agency in order that we can account for your report each quarter. An account is considered delinquent for a given quarterly period until a report for such period is received.

8.12 Adjustment Reports to Correct Omission of Wages or Under-Reporting of Wages

To correct an omission of wages or to adjust under-reporting of wages under IPERS, the employer is required to file a supplemental return IPERS 552. The report should show the quarter ending date in which the discrepancy occurred, the name and social security number of the individual(s) involved and the amount of the wage omission. The original copy of the supplemental return should be filed with this office with the proper remittance to cover tax due plus interest which will have accrued from the due date at the rate of six per cent per annum through the date payment is made.

If less than the correct amount of tax or no tax is deducted from any wage payment to an employee, and subsequently it has been determined that tax should have been deducted, the employer is authorized to deduct the amount of the undercollection from later payments to the employee. The employer, however, is liable to this agency for any underpayment, both employer and employee share. Any settlement to be made is a matter to be settled between the employer and employee.

8.13 Adjustment to Correct Erroneous Reporting or Excess (Regarding \$4000 Maximum) By Single Employing Unit

If wages have been reported in error, or a single employing unit has reported wages in excess of the \$4000 maximum to be reported for a calendar year for an employee, the employer is required to make application for refund on a Refund Claim Form IPERS 556B.

The claim is to be returned to this office for processing. Refund will be paid in the form of a warrant to the employer to include both the employer and employee share of the overpayment. The employees involved must look to the employer for their share of tax withheld erroneously. Under no circumstances is the employer to take credit from a quarterly contribution amount due based on erroneous or excess reporting that has occurred on previous reports. This procedure is required for the following reasons:

1. Employers records do not always agree with the original wage reports submitted.
2. Refund may have been previously paid to an employee (based on termination, etc.) on the original wages previously reported.
3. Refund may have been made previously to the employer as the result of their application based on excess or incorrect wage reporting.
4. Wages originally reported may have been used with respect to computation of benefit payments made to retiring employees, or payment of refund of a deceased member's contribution.

9. DESIGNATION OF BENEFICIARY (FORM IPERS 503)

If a member's death occurs before he commences receiving retirement benefits, his accumulated contributions, including interest, are refundable. If his death occurs after receiving benefits but before he has drawn in benefits an amount equal

to his investment, the balance is refundable.

Each member may designate a beneficiary to receive the refund by completing and submitting a form IPERS 503 to the Commission. The beneficiary may be changed by filing a new designation form, which cancels the previous designations. If no designation is in effect at the time of the death of the member, or if no person so designated is living at that time, the beneficiary shall be the estate of the member.

If the member wishes to designate more than one beneficiary, he should state whether they are to share equally or what division of the refund is to be made. The witness to the member's signature can be any adult other than the member or the beneficiary. Married ladies' names should include their own given names, for example, Joan Ann Johnson, instead of Mrs. John Ray Johnson. Refer to sample, page 30.

Note that the forms IPERS 503 are IBM cards and cannot be folded, stapled, or otherwise mutilated. No alterations nor erasures may be made on this form.

10. NOTICE OF MEMBERSHIP (FORMS IPERS 553)

Section 42 of the Act creating an Iowa Public Employees' Retirement System provides as follows: Each employee whose employment commences after the effective date of this Act or who has not qualified for credit for prior service rendered prior to the effective date of the Act, or any publicly elected official of the state or any of its political subdivisions, other than members of the General Assembly, elected officials in positions for which the compensation is on a fee basis, elective officials of school districts, elective officials of townships, and elective officials of other political subdivisions who are in part-time positions, shall become a member upon the first day of the month following the month in which such employee is employed. He shall continue to be a member so long as he continues in public employment except that he shall cease to be a member if after making said election he joins another retirement system in the state which is maintained in whole or in part by public contributions or payments, which had been in operation prior to the effective date of this Act and was subsequently liquidated and may have thereafter been re-established. Sample page 30.

NOTICE OF MEMBERSHIP must be filed for each employee commencing in covered public work in the State of Iowa.

11. NEW EMPLOYEE AND TERMINATION

A new employee under the IPERS law is an individual fitting one of the following categories;

1. An employee first entering covered public service in the State of Iowa.
2. An employee who is re-entering covered public service in Iowa and who has taken refund of all previous IPERS contributions.
3. An individual returning to covered public employment in Iowa, who was out of covered work for more than three months. (This does not apply to an individual who at time of termination is either 55 years of age or is 48 years old and has eight years of IPERS coverage since July 4, 1953; and who has not taken refund of previous IPERS contributions. The membership of such individuals continues and they are not to be considered "new" employees when re-entering covered public service). If an individual has five years under the system he can leave his IPERS contributions in the system and continue membership provided he did not take a refund and provided he returned to public service within a five year period.

11.1 Leave of Absence

Membership continues for an employee on a leave of absence or vacation authorized by the employer for a period not exceeding 12 months. The leave of absence period (not exceeding 12 months at a time) can be renewed by the employer at the end of any such leave of absence as many times as same is desired by the employee and approved and authorized by said employer. Continued renewals would take precedence over the five-year period mentioned in the foregoing. In other words, if the leaves of absence extend beyond the five-year period, it would mean that the individual's membership would continue to exist even though the five-year period has expired.

11.2 Summer Vacation (Seasonal Interruptions)

Summer Vacation for teachers does not constitute a termination but is rather considered to be only a seasonal interruption. This also applies to school bus drivers, instructors at Iowa State University of Science & Technology, University of Iowa, State College of Iowa, and employees in State Schools or hospital dormitories or other positions when temporary suspension of service does not terminate the period of employment for the employee. Examples of other positions when the temporary suspension of service does not terminate the period of the employment of the employee:

- a. Employees who are regularly employed by park commission or recreation commission during the season when open.
- b. Highway construction crews in the counties where work is temporarily interrupted by weather, etc.

11.3 Military Service

Military Service during war or national emergencies does not constitute termination provided the employee returns to employment with the employer within 90 days after discharge from armed forces.

Examples of Taxable and Non-Taxable Wages Paid to a New Employee

a. Employee A commences to work as a public employee February 20. He is paid \$201.00 on the last day of February. The \$201.00 amount is exempt. He is paid \$150.00 on March 15, and \$150.00 on March 31. This total of \$300.00 is subject to IPERS tax for the first calendar quarter.

b. Employee B commences employment in public work on February 27. He is paid \$260.00 on March 15th. This amount is subject to IPERS tax as well as wages paid in the remaining portion of the calendar quarter.

Attention Employer:

When an individual enters your employ, he should be questioned in regard to his status as a member in the Iowa Public Employees' Retirement System in order that the proper deductions can be made.

12. REPORTING EMPLOYEES WHERE ONE POLITICAL SUBDIVISION IS CREATED TO SUCCEED ANOTHER

Where a political subdivision is dissolved and another political subdivision is created to succeed to its functions, the predecessor employer and the successor employer are treated as one employer with respect to the maximum wages to be reported during the calendar year in which the change took place.

Example: School District A was in its entirety (100%) dissolved on July 1, 1960, and on July 1, 1960 School District B was created. School District A was totally absorbed by School District B. Jane Jones was employed by School District A during the first and second quarters of 1960. Wages were paid to her by District A (predecessor employer) and reported under IPERS as follows:

<u>Quarter</u>	<u>(a) Paid</u>	<u>(b) Taxable</u>
3/31/60	\$1500.00	\$1500.00
6/30/60	1500.00	1500.00

During the same year she was paid by School District B (successor employer) as follows:

9/30/60	\$1650.00	\$1000.00
12/31/60	1650.00	<u>none</u>
		\$4000.00

Wages are taxable under IPERS as indicated in Item (b).

13. WAGES IN KIND UNDER IPERS - RE: FORM IPERS 552

Wages in kind (room and board, etc.) should be reported on form IPERS 552 unless 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, the meals are considered taxable under IPERS and should be reported. Likewise, in state institutions if the meals received are furnished for the employee's convenience, the meals are taxable and should be reported.

EXAMPLE OF TAXABLE WAGES IN KIND

The Lunch Program of School District A employs a cook whose salary is \$170.00 in cash and the meals furnished to her for her convenience are valued at \$30.00 per month. The total of \$200.00 is considered taxable under IPERS. Tax is to be computed at the current rate as follows:

3½% Employee Share Tax	\$ 7.00
3½% Employer Share Tax	7.00
Total.....	\$14.00

Wages in kind are not taxable under IPERS, if as a part of the employment and for the convenience of the employer, an employee is required to use meals and lodging or other re-imbursment in lieu of cash in order to properly fulfill duties of the employment.

EXAMPLE OF NON-TAXABLE WAGES IN KIND

School District A employs a teacher at a salary of \$400.00 per month. Of this salary \$340.00 is in the form of cash and the house furnished to him (in which he is required to live) is valued at \$60.00 per month. Only the remuneration received in the form of cash in the amount of \$340.00 is taxable under IPERS and tax is to be computed as follows:

3½% Employee Share Tax	\$11.90
3½% Employer Share Tax	11.90
Total.....	\$23.80

14. MAXIMUM REPORTING WAGES

Maximum wages, to be reported for a calendar year by each employer, an employee may have is \$4000.00.

Employees of Two or More Public Employing Units

An employee, as defined in Section 97 B. 41, who is engaged in a single (means one position or job) employment, that is, one who performs services for and under the direction and control of a single authority, but who receives remuneration therefore from two or more public employing units, shall not be required to pay contributions on wages earned in such employment, nor shall contributions be required to be paid by any of the several employing units on wages paid to him, after taxes on earnings totaling \$4000.00 from the several sources have been paid in any calendar year, provided that verified statements from the several contributing units are submitted to the Commission, showing the amount of remuneration each has paid to the employee.

Example: John Jones is a court reporter who performs services for County A, County B, and County C. In the calendar quarter ending March 31, 1960, he is paid \$201.00 by County A, \$193.00 by County B and \$140.00 by County C. Each of these amounts are considered taxable and should be reported.

An employee, as defined in Section 97 B. 41, who receives remuneration from two or more public employing units and whose services are not performed for and under the direction and control of a single authority, shall be deemed to be separately employed by each of the several employing units, and each employing unit shall be required to pay contributions on the remuneration that it pays to him not in excess of \$4000.00 in any calendar year; provided, however, that remuneration of less than \$200.00 in any calendar quarter paid to such employee by any of the separate employing units shall not be subject to tax. The employee shall be taxed likewise, but taxes paid by such employee on earnings in excess of \$4000.00 from all sources in a calendar year shall be refunded to him on his application thereof to the Commission.

15. RATE OF CONTRIBUTIONS

The rate beginning July 1, 1953 and in effect until further notice, is 7% of the covered wages not to exceed the maximum of \$4000.00 in a calendar year. Of this 7%, 3½% is to be withheld from wages paid to each employee and a 3½% matching amount to be contributed by the employer.

16. GENERAL INFORMATION

16.1 Examples of Public Employers supported in Whole or in Part by Public Funds

State of Iowa and its administrative agencies

Counties (hospitals, county homes, etc.)

Cities (hospitals, etc.)

Towns

Park Boards and Commissions

Recreation Commissions

Townships

Public Libraries

Cemetery Associations

Municipal Utilities (water works, gas works, electric
light and power)

School Districts

School District Lunch Programs

School District Activity Programs

State Colleges and Universities

State Hospitals and Institutions

16.2 Entities that are Dissolved or Cease to Exist in Their
Entirety

Schools - Generally the Iowa Public Employees' Retirement System obtains a record of those school districts that have ceased to exist in their entirety, caused by total dissolution or absorption by another school district. This information is secured from the Department of Public Instruction of the State of Iowa and County Superintendents of Schools. Supporting evidence of the legal dissolution is obtained from the County Superintendent of each County School System.

Other Employing Entities - The responsible reporting official is to supply this office with all pertinent information relating to the dissolution. The information supplied should include the following:

1. Complete name, address, etc. of the dissolved entity.
2. IPERS account number assigned.

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.

16.3 Re-organization of School Districts

Within the last few years a growing number of school district re-organizations have taken place. The re-organizations are effective generally on the first day of July of a calendar year. This agency requests and receives information relating to re-organizations from the State Department of Public Instruction and the School Superintendent of each County. When this material has been reviewed, steps are taken to remove from our record those school districts which are, in their entirety, dissolved or absorbed by another district. Account numbers are secured for newly created districts. Account numbers are not secured for lunch or activity programs of newly created school districts unless a request is received from the responsible reporting official. A school district is required to file quarterly reports with the Commission through the last date on which they legally existed. By this we mean, if School District A was in its entirety absorbed by newly created School District B effective July 1, School District A is required to file their last report for the calendar quarter which ends June 30. Any wages paid after the legal date of dissolution are to be reported under the account number assigned to the newly created district.

16.4 Benefits Payable when a Member Terminates Employment

Attention Employers:

When an individual in your employ terminates in covered public work in the State of Iowa, the Commission requests that employees be advised of their entitlement. If a member is qualified for benefit payments he should contact the Benefit Section of the Iowa Public Employees' Retirement System for information.

If an employee desires refund of his share of contributions made while in public service under the Iowa Public Employees' Retirement System, he should request a claim blank refund form, IPERS 556. The request should be directed to the Refund Department, Iowa Public Employees' Retirement System, 112-116 Eleventh Street, Des Moines 8, Iowa.

16.5 Benefits Payable upon Death of a Member

If an employee dies, and he has designated a beneficiary, the beneficiary is entitled to a refund of the deceased member's contri-

butions upon proper application for same. If no beneficiary is designated, the refund is payable to the estate. If no estate is set up, the refund is then payable to survivors according to the intestacy laws of the State of Iowa.

Upon death of a member, the Iowa Employment Security Commission should be notified. The name of the deceased member together with his social security account number should be furnished so that the Commission records can be checked to determine whether or not a beneficiary has been designated. Proper refund blanks will then be furnished to the person or persons entitled to the refund.

16.6 Accumulated Contributions of a Member (Form IPERS 559)

Accumulated contributions of a member means the total obtained, as of any date, by accumulating each individual contribution by the member at two per cent (2%) interest, compounded annually, from the end of the calendar year in which such contribution was made to the first day of the month of such date.

At the expense of the state and in such manner as it shall be deemed appropriate, the Commission shall prepare and distribute annual statements of accumulated credit under IPERS, in order to acquaint the employee with his record of accumulated contributions plus interest accrued as shown on the records of the Iowa Public Employees' Retirement System. If an employee elected prior service credit, this amount plus interest accrued is also included.

Approximately six months after the close of a calendar year, the Commission prepares statements which are forwarded to the employee's last employer. Because the Commission does not maintain a current address record for each individual employee, employers are requested to distribute the statements to the employees.

If an employer or employee does not agree with the information shown on a statement of accumulated credit, this office should be contacted in order that the record can be corrected.

16.7 Questions not Covered in this Handbook

If you have a question relating to coverage, deductions or procedure that is not covered in this handbook, you should contact the Contributions and Wage Reporting Section of the Iowa Public Employees' Retirement System.

Communications relating to benefit payments, refund of a deceased member's contribution or filing of designation of beneficiary forms, IPERS 503, should be addressed to the Benefit Section of the Iowa Public Employees' Retirement System.

Communications relating to:

1. Membership forms, IPERS 553
2. Terminating employee claim for refund, IPERS 556.
3. Employee claim for refund when employee has contributed in excess of the maximum because of multiple employers during a calendar year, IPERS 556D.
4. Claim for refund to employee (because of joining another retirement system in the state), IPERS 556C.
5. Employer claim for refund based on excess or erroneous reporting, IPERS 556B.

should be addressed to the Refund Section of the Iowa Public Employees' Retirement System.

16.8 Information Relating to Forms Not Handled by This Agency

For information relating to the following subjects and forms do not contact this office, rather you are advised to write to the proper agency which is listed for your convenience as follows:

<u>Subject</u>	<u>Agency</u>
Federal Social Security Benefit Payments	Your nearest office of the Social Security Administration
Form 941 (re: federal income tax withheld) (depository receipts and remittance pertaining thereto) Forms W-2, W-3 and W-4	District Director of Internal Revenue
Forms IT-5 or IT-5a	State Tax Commission State Office Building Des Moines, Iowa

17. On the following pages numbered 29 through 36, you will find samples of forms used in connection with reporting wages under the Iowa Public Employees' Retirement System.

17. 1 Sample of Form SS-5 (Application for Social Security Account Number).

**APPLICATION FOR SOCIAL SECURITY ACCOUNT NUMBER
(Or Replacement of Lost Card)**
Information Furnished On This Form is CONFIDENTIAL

DO NOT WRITE IN THE ABOVE SPACE

Read instructions on Back Before Filling in Form. Print in Dark Ink or Use Typewriter.

1	Print FULL NAME YOU USE IN WORK OR BUSINESS <i>(First Name)</i> John	Print FULL NAME YOU USE IN WORK OR BUSINESS <i>(Middle Name or Initial - if none, draw line -)</i> S.	Print FULL NAME YOU USE IN WORK OR BUSINESS <i>(Last Name)</i> James
2	Print FULL NAME GIVEN YOU AT BIRTH John Samuel James		3 DATE OF BIRTH (Month) 4 (Day) 5 (Year) 20
4	PLACE OF BIRTH (City) Smith (County) Jones (State) Iowa	5 AGE ON LAST BIRTHDAY 20	6 SEX: MALE <input checked="" type="checkbox"/> FEMALE <input type="checkbox"/> 7 COLOR OR RACE: WHITE <input checked="" type="checkbox"/> NEGRO <input type="checkbox"/> OTHER <input type="checkbox"/>
8	MOTHER'S FULL NAME AT HER BIRTH Mary Jane Samuels	9 FATHER'S FULL NAME (Regardless of whether living or dead) Henry George James	
10 HAVE YOU EVER BEFORE APPLIED FOR OR HAD A SOCIAL SECURITY OR RAILROAD RETIREMENT NUMBER? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> DON'T KNOW <input type="checkbox"/>		IF ANSWER IS "YES" PRINT THE STATE IN WHICH YOU FIRST APPLIED AND WHEN (State) (Date)	
10 PRINT YOUR ACCOUNT NUMBER IF YOU KNOW IT (Account Number)		11 ARE YOU NOW— EMPLOYED <input checked="" type="checkbox"/> SELF-EMPLOYED <input type="checkbox"/> UNEMPLOYED <input type="checkbox"/>	
12	MAILING ADDRESS (Number and Street) 1000 First Street (City) Smith (Zone) 4 (State) Iowa		
13	TODAY'S DATE May 21, 1940	14 Write YOUR NAME AS YOU USUALLY WRITE IT. (Do Not Print or Type—Use Dark Ink) <i>John S. James</i>	

TREASURY DEPARTMENT Internal Revenue Service Form SS-5 (Revised 3/59) Return completed application to nearest SOCIAL SECURITY ADMINISTRATION DISTRICT OFFICE

17. 2 Sample of Form OAAAN-7003 (Request for Change in Social Security Records).

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
Bureau of Old-Age and Survivors Insurance

**REQUEST FOR CHANGE
IN SOCIAL SECURITY RECORDS**

Form Approved Budget Bureau No. 72-R 121.6

SOCIAL SECURITY ACCOUNT NUMBER
023-00-0000

Read instructions On Back Before Filling in Form. Print in dark ink or use typewriter.

1	IF REQUESTING NAME CHANGE Print NEW NAME HERE EXACTLY AS YOU WILL USE IT AT WORK <i>(First Name)</i> Jane	IF REQUESTING NAME CHANGE Print NEW NAME HERE EXACTLY AS YOU WILL USE IT AT WORK <i>(Middle Name or Initial - if none, draw line -)</i> M.	IF REQUESTING NAME CHANGE Print NEW NAME HERE EXACTLY AS YOU WILL USE IT AT WORK <i>(Last Name)</i> Johnson	DO NOT WRITE IN THIS SPACE <input type="checkbox"/> DUP. ISSUED <input type="checkbox"/> EMPLOYEE CORRES.
2	Print YOUR NAME AS SHOWN ON YOUR LAST CARD <i>(First Name)</i> Jane	Print YOUR NAME AS SHOWN ON YOUR LAST CARD <i>(Middle Name or Initial - if none, draw line -)</i> Mary	Print YOUR NAME AS SHOWN ON YOUR LAST CARD <i>(Last Name)</i> Doe	
3	DATE OF BIRTH (Month) 1 (Day) 1 (Year) 30	4 BIRTH DATE PREVIOUSLY REPORTED (If different from Item 3)		
5	PLACE OF BIRTH (City) Des Moines (County) Polk (State) Iowa	6 SEX: MALE <input type="checkbox"/> FEMALE <input checked="" type="checkbox"/>	7 COLOR OR RACE: WHITE <input checked="" type="checkbox"/> NEGRO <input type="checkbox"/> OTHER <input type="checkbox"/>	
8	MOTHER'S FULL NAME AT HER BIRTH Helen Smith	9 FATHER'S FULL NAME (Regardless of whether living or dead) John Doe		
10	HAVE YOU LOST YOUR CARD? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> IF "YES," ENTER ACCOUNT NUMBER, IF KNOWN, IN UPPER RIGHT CORNER AND COMPLETE ITEM 11. IF "NO," ATTACH CARD ON BACK OF THIS FORM.	11 WHERE AND WHEN DID YOU GET YOUR FIRST CARD? (State) Iowa (Year) 1950		
12	PRESENT MAILING ADDRESS (Number and Street) 101 State Street (City) Des Moines (Zone) 1 (State) Iowa			
13	TODAY'S DATE May 21, 1962	14 Write YOUR NAME AS YOU USUALLY WRITE IT (Do Not Print or Type—Use dark ink.) <i>Jane M. Johnson</i>		

Form OAAAN-7003 (10-58)

17. 3 Sample of Form IPERS 553 (Notice of Membership)

Form IPERS—553 (Rev. 11-54)

NOTICE OF MEMBERSHIP
Iowa Public Employees Retirement System

Indicate Basis of this Notice
Check One
 New Employee
 Change in Name of Member

John S. James
(Name)
1000 First Street
(Street Address)
Smith Jones
(City) (County)
12596
IPERS Employer Number
(Do NOT Give Federal Identification Number)
DATE EMPLOYED May 21, 1962

000-00-0000
(Social Security Account Number)
Date of Birth 4-5-20
(Month) (Day) (Year)
Sex X
(Male) (Female)
Smith School District
(Name of Employer)
By Jane Johnson
Title Secretary

PB-A-127

Return to Iowa Public Employees Retirement System, 112 11th St., Des Moines 8, Iowa

17. 4 Sample of Form IPERS 503 (Designation of Beneficiary)

DO NOT FOLD OR MUTILATE

DESIGNATION OF BENEFICIARY
Iowa Public Employees' Retirement System

Administered by
Iowa Employment Security Commission

SECTION 44 OF HOUSE FILE 140 PROVIDES THAT: Each member shall designate on a form to be furnished by the Commission, a beneficiary for any death benefits payable hereunder upon the death of such member. This designation may be changed from time to time by the member filing a new designation with the commission

I hereby designate

John R. Doe
First Middle Last Name
husband as my beneficiary on this 21st day of May, 19 62
Relationship
Beneficiary's Address 2000 First Street Smith, Iowa
Witness Jane Smith
Jane R. Doe 001-00-0000
Member Sign Here Social Security No.
1000 First Street Smith, Iowa
Address

NOTE: DO NOT MARK THIS HALF OF CARD

EMPLOYEE'S SOCIAL SECURITY NUMBER									
SOCIAL SECURITY NUMBER									
0	0	0	0	0	0	0	0	0	0
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				
1	1	1	1	1	1	1	1	1	1
2	2	2	2	2	2	2	2	2	2
3	3	3	3	3	3	3	3	3	3
4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5
6	6	6	6	6	6	6	6	6	6
7	7	7	7	7	7	7	7	7	7
8	8	8	8	8	8	8	8	8	8
9	9	9	9	9	9	9	9	9	9
72 73 74 75 76 77 78 79 80									

72 73 74 75 76 77 78 79 80
SOC. SEC. NO.

M-C 4417

This form must be filed with the Iowa Employment Security Commission, 112 West 11th Street, Des Moines 8, Iowa

Form IPERS-503 (REV. 9-60)

17.5 Sample of Form IPERS 552 (Employer's Tax Return)

FORM IPERS 552
PB-24579-SP

EMPLOYER'S TAX RETURN
IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
112-11TH ST., DES MOINES 8, IOWA

VALID NO. _____

1. I declare, under the penalties of perjury, that I have examined this return, that it is made in good faith, and that to the best of my knowledge and belief all entries made herein, and contained in each schedule or statement attached and made a part hereof, are true, correct, and complete, and in accordance with the law and regulations applicable hereto.

2. Number of employees listed in Schedule A 3

3. Number of persons employed during pay period ending nearest 15th of third month in quarter covered by this return. 5

(Signature) Jane Johnson
(Title) Secretary Officer Date April 9, 1962

4. Total taxable wages PAID \$ 1551.87
TAX

5. 7% of Item 4 \$ 108.63

6. Credit or Adjustment \$ _____
(Debit or Credit Memo - Attach Copy)

7. Total of Items 5 & 6 \$ 108.63

8. Interest \$ _____

9. Total Remittance \$ 108.63

Smith School District
Jane Johnson, Secretary
Smith, Iowa

12 5 96	3	31	62	4	15	62
ACCOUNT NO.	DATE QTR. ENDED			DATE DUE		

MAKE DRAFT, CHECK, OR MONEY ORDER TO IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SCHEDULE A—EMPLOYER'S REPORT OF TAXABLE WAGES PAID TO EACH EMPLOYEE
(List all employees to whom taxable wages were paid during the quarter)

IMPORTANT READ step 3 of instructions

10. Total pages of this return, including continuation sheets attached 1

11. No. of pages required for next quarter report. 1

12. Total number of employees listed on return 3
(Same as Item 2 above)

THIS SPACE FOR OFFICE USE ONLY

Total tax \$ _____

Penalty \$ _____

Interest \$ _____

Total \$ _____

NOTE: NAMES AND NUMBERS OF ALL EMPLOYEES MUST BE TYPED OR PRINTED EXACTLY AS THEY APPEAR ON THEIR SOCIAL SECURITY CARD.

13. Employee's Account Number			14. NAME OF EMPLOYEE	15. Taxable Wages Paid	
000	00	0000	(Type or Print)		
001	00	0000	John S. James	500	00
024	00	0000	Helen Smith	275	75
025	00	0000	George Nelson	776	12
16. Total for this page - Total taxable wages paid				\$	1551 87
17. Total for all pages				\$	1551 87

PLEASE CAREFULLY READ INSTRUCTIONS ON REVERSE SIDE OF YOUR COPY OF THIS FORM. IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM. ADMINISTERED BY IOWA EMPLOYMENT SECURITY COMMISSION 112 - 11TH STREET DES MOINES 8, IOWA

IF THERE IS NOT ENOUGH SPACE TO LIST ALL EMPLOYEES ABOVE, USE SCHEDULE "A" CONTINUATION SHEETS FORM IPERS #552A. EACH SUCH SHEET MUST SHOW A PAGE NUMBER BEGINNING WITH PAGE NUMBER 2. DO NOT USE SHEETS OTHER THAN FORM IPERS #552 & 552A UNLESS APPROVED BY THE IOWA EMPLOYMENT SECURITY COMMISSION. THIS FORM MUST BE FILED WITH THE IOWA EMPLOYMENT SECURITY COMMISSION ON OR BEFORE THE 15TH DAY OF THE FIRST MONTH FOLLOWING THE CLOSE OF THE QUARTER. KEEP THIS COPY FOR YOUR FILES

17.6 Sample of Form IPERS 552A (Continuation Sheet for the Employer's Tax Return)

Form IPERS 552A

EMPLOYER'S TAX RETURN
Continuation Sheet

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

112 - 11th Street

Des Moines 8, Iowa

Sheet No. 2

Town of Jones	19	3	76	3	31	62	4	15	62
Employer's Name	Account No.		Date	Qtr.	Ended	Date Due			

This information must be filled in exactly as it appears on Page 1.

NOTE: NAMES AND NUMBERS OF ALL EMPLOYEES MUST BE TYPED OR PRINTED EXACTLY AS THEY APPEAR ON THEIR SOCIAL SECURITY CARD.

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Administered by
IOWA EMPLOYMENT SECURITY COMMISSION
112 - 11th Street
Des Moines 8, Iowa

(13) Employee's Account No.			(14) NAME OF EMPLOYEE (Type or Print)	(15) Taxable Wages Paid	
028	00	0000	James R. Smith	700	00
026	00	0000	John Q. Public	200	00
032	00	0001	Mary Jane Doe	760	00

(16) TOTAL FOR THIS PAGE—TOTAL TAXABLE WAGES PAID \$ 1660 00

17.7 Sample of Form IPERS 556 (Terminating Employee Claim for Refund)

IPERS 556
Rev. 12-57
PB-27191-SP

Claim No.

File this claim with:
IOWA PUBLIC EMPLOYEES'
RETIREMENT SYSTEM
112 11th Street
Des Moines 8, Iowa

STATE OF IOWA
**TERMINATING EMPLOYEE
CLAIM FOR REFUND**
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 Smith Jones Iowa
Number and Street City County State
Period for which claim is filed: From 10 1, 19 60, to 12 31, 19 61
Date Employed Date Employment Terminated

LIST BELOW:

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

DATES OF EMPLOYMENT

	COUNTY	FROM	TO
Town of Smith	Jones	10-1-60	12-31-60
County of Jones	Jones	1-1-61	12-31-61

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)

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

21st day of May, 19 62.

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 was last paid wages for the 31st day of December, 19 61, was terminated on that date, and earned wages of \$ 600.00 in the quarter in which terminated.

EMPLOYER Jones County
By Henry Smith
Title Auditor

17.8 Sample of Form IPERS 556B (Employer Claim for Refund)
(Wages Reported in Excess of Maximum or in Error)

IPERS 556 B (11-54)

STATE OF IOWA

Claim No. _____

File this Claim with:
IOWA PUBLIC EMPLOYEES'
RETIREMENT SYSTEM
112 11th Street
Des Moines 8, 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

Employees Involved	Social Security No.	Quarters of employment involved
* James S. Cook	000-00-0000	9/30/61
** John S. James	000-00-0000	12/31/61

(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.

- * (X) Taxes paid on wages reported over the maximum limit (\$4000.00) per calendar year.
- ** (X) Taxes paid on wages reported below legal minimum (\$200.00 per quarter)
- () Wages reported in error

Subscribed and sworn to before me on this
21st day of May 1962
William Davis
Notary Public

Signed Smith School District
By Jane Johnson
Title Secretary

17.9 Sample of Form IPERS 556C (Employee Claim for Refund After Joining Another Retirement System)

IPERS 556-C

State of Iowa

Claim No. _____

EMPLOYEE CLAIM FOR REFUND
 AFTER JOINING ANOTHER RETIREMENT SYSTEM

File this claim with:
 IOWA PUBLIC EMPLOYEES'
 RETIREMENT SYSTEM
 112-11th Street
 Des Moines 8, Iowa

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

SEX: Mx F
 Date of Birth 4/5/20

CLAIMANT'S NAME AND ADDRESS MUST BE TYPED OR PRINTED (CLAIMANT TO RETAIN YELLOW COPY)

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

Address: 1000 First Street Smith Jones Iowa
 (Number and Street) (City) (County) (State)

Period for which claim is filed: From 7 1 1953, to 9 30 1961
 (Date Employed) (Date membership in IPERS terminated)

EMPLOYERS (Since July 1, 1953, to date of termination) DATES OF EMPLOYMENT

County	From	To
<u>Smith School District</u>	<u>7-1-53</u>	<u>9-30-61</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 I.P.E.R.S.

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 21st day of May, 1962

William Davis
Notary Public

John S. James
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:

Capital School
(Name)
Teachers retirement system at Capital School District on
(Public Employer)

October 1, 1961 which Capital School Teachers retirement system is main-
(Date) (Name)
tained in whole or in part by public contributions or payments.

EMPLOYER Capital School District
By Henry Adams
Title Secretary

IPERS EMPLOYER ACCOUNT NO. 22 5 00

17.10 Sample of Form IPERS 556D (Employee Claim for Refund of Tax Paid in Excess of the Maximum)

IPERS-556D
PB-26188

Claim No.

File this claim with:
IOWA PUBLIC EMPLOYEES'
RETIREMENT SYSTEM
112 11th Street
Des Moines 8, Iowa

STATE OF IOWA
EMPLOYEE CLAIM FOR REFUND
of
TAX PAID IN ERROR OR EXCESS
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 Smith Jones Iowa
Number and Street City County State

Period for which claim is filed: From 1 1, 1961, to 12 31, 1961
Month Day Year Month Day Year

LIST PUBLIC EMPLOYERS AND PERIOD OF EMPLOYMENT WITH EACH BELOW:

DATES OF EMPLOYMENT

	COUNTY	FROM	TO
Wilson Independent School District	Wilson	1-1-61	5-31-61
Smith School District	Jones	8-29-61	12-31-61

(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 (\$4,000.00) Per calendar year.
- () Taxes paid on wages below legal minimum (\$200.00) per quarter.
- () 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
21st day of May, 1962.

William Davis
Notary Public

John S. James
Claimant's Signature

18. IPERS Employee Tax Table

Iowa Public Employees' Retirement System Tax Table
Table of $3\frac{1}{2}\%$ 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	41.00	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
19.00			38.15	38.43	1.34	57.58	57.86	2.02

18. IPERS Employee Tax Table

Iowa Public Employees' Retirement System Tax Table
Table of $3\frac{1}{2}\%$ 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

18. IPERS Employee Tax Table

Iowa Public Employees' Retirement System Tax Table
Table of $3\frac{1}{2}\%$ 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	131.00	4.57	149.86	150.15	5.25	169.00	169.29	5.92
130.72	131.29	4.58	150.15	150.43	5.26	169.29	169.58	5.93
131.00	131.58	4.59	150.43	150.72	5.27	169.58	169.86	5.94
131.29	131.86	4.60	150.72	151.00	5.28	169.86	170.15	5.95
131.58	132.15	4.61	151.00	151.29	5.29	170.15	170.43	5.96
131.86	132.43	4.62	151.29	151.58	5.30	170.43	170.72	5.97
132.15	132.72	4.63	151.58	151.86	5.31	170.72	171.00	5.98
132.43	133.00	4.64	151.86	152.15	5.32	171.00	171.29	5.99
132.72	133.29	4.65	152.15	152.43	5.33	171.29	171.58	6.00
133.00	133.58	4.66	152.43	152.72	5.34	171.58	171.86	6.01
133.29	133.86	4.67	152.72	153.00	5.35	171.86	172.15	6.02
133.58	134.15	4.68	153.00	153.29	5.36	172.15	172.43	6.03
133.86	134.43	4.69	153.29	153.58	5.37	172.43	172.72	6.04
134.15	134.72	4.70	153.58	153.86	5.38	172.72	173.00	6.05
134.43		4.71	153.86			173.00	173.29	6.06

18. IPERS Employee Tax Table

Iowa Public Employees' Retirement System Tax Table
Table of $3\frac{1}{2}\%$ 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	180.15	6.29	199.00	199.29	6.97	217.58	217.86	7.62
179.86	180.43	6.30	199.29	199.58	6.98	217.86	218.15	7.63
180.15	180.72	6.31	199.58	199.86	6.99	218.15	218.43	7.64
180.43	181.00	6.32	199.86	200.15	7.00	218.43	218.72	7.65
180.72	181.29	6.33	200.15	200.43	7.01	218.72	219.00	7.66
181.00	181.58	6.34	200.43	200.72	7.02	219.00	219.29	7.67
181.29	181.86	6.35	200.72	201.00	7.03	219.29	219.58	7.68
181.58	182.15	6.36	201.00	201.29	7.04	219.58	219.86	7.69
181.86	182.43	6.37	201.29	201.58	7.05	219.86	220.15	7.70
182.15	182.72	6.38	201.58	201.86	7.06	220.15	220.43	7.71
182.43	183.00	6.39	201.86	202.15	7.07	220.43	220.72	7.72
182.72	183.29	6.40	202.15	202.43	7.08	220.72	221.00	7.73
183.00	183.58	6.41	202.43	202.72	7.09	221.00	221.29	7.74
183.29	183.86	6.42	202.72	203.00	7.10	221.29	221.58	7.75
183.58	184.15	6.43	203.00	203.29	7.11	221.58	221.86	7.76
183.86	184.43	6.44	203.29	203.58	7.12	221.86	222.15	7.77
184.15	184.72	6.45	203.58	203.86	7.13	222.15	222.43	7.78
184.43	185.00	6.46	203.86	204.15	7.14	222.43	222.72	7.79
184.72	185.29	6.47	204.15	204.43	7.15	222.72	223.00	7.80
185.00	185.58	6.48	204.43	204.72	7.16	223.00	223.29	7.81
185.29	185.86	6.49	204.72	205.00	7.17	223.29	223.58	7.82
185.58	186.15	6.50	205.00	205.29	7.18	223.58	223.86	7.83
185.86	186.43	6.51	205.29	205.58	7.19	223.86	224.15	7.84
186.15	186.72	6.52	205.58	205.86	7.20	224.15	224.43	7.85
186.43	187.00	6.53	205.86	206.15	7.21	224.43	224.72	7.86
186.72	187.29	6.54	206.15	206.43	7.22	224.72	225.00	7.87
187.00	187.58	6.55	206.43	206.72	7.23	225.00	225.29	7.88
187.29	187.86	6.56	206.72	207.00	7.24	225.29	225.58	7.89
187.58	188.15	6.57	207.00	207.29	7.25	225.58	225.86	7.90
187.86	188.43	6.58	207.29	207.58	7.26	225.86	226.15	7.91
188.15	188.72	6.59	207.58	207.86	7.27	226.15	226.43	7.92
188.43	188.86	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						

18. IPERS Employee Tax Table

Iowa Public Employees' Retirement System Tax Table
Table of $3\frac{1}{2}\%$ 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

18. IPERS Employee Tax Table

Iowa Public Employees' Retirement System Tax Table
Table of $3\frac{1}{2}\%$ 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	319.00					

PART TWO

STATE OF IOWA
HANDBOOK FOR PUBLIC EMPLOYERS
REPORTING UNDER
FEDERAL SOCIAL SECURITY
(FEDERAL-STATE AGREEMENT)



FEDERAL SOCIAL SECURITY
EMPLOYER HANDBOOK

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1. FEDERAL - STATE AGREEMENT

The 1953 session of the General Assembly of Iowa enacted legislation permitting the inclusion of employees of the state of Iowa and its political subdivisions under the Old Age and Survivor Insurance provision of the Federal Social Security Act. The employees of a political subdivision of the state can obtain Old Age and Survivor Insurance coverage only under the terms of the state's agreement. A state official must be designated to act for the state in negotiations with the Federal government with respect to the initial agreement, modifications and the performance of the state's responsibilities under the agreement.

2. DESIGNATED STATE OFFICIAL

The Iowa Employment Security Commission has been designated by the General Assembly of the state of Iowa as the state official to handle Old Age and Survivor Disability Insurance matters within the state of Iowa in all dealings with the Federal government concerning administration of the agreement.

3. AGREEMENT

The agreement was entered into the first day of July, 1953 by the Secretary of Health, Education and Welfare, pursuant to Section 218 of the Social Security Act by the Regional Director, acting by virtue of authority vested in him by said Secretary and the state of Iowa, acting through the Employment Security Commission of the state of Iowa, by virtue of the authority granted it by the provisions of Chapter 97C, Code of Iowa, 1962.

4. EFFECTIVE DATE OF AGREEMENT

The effective date of the agreement was January 1, 1951, or the respective effective dates specified in the appendix or in any modification of this agreement with respect to each of the political subdivisions or coverage groups listed therein.

5. COMPLIANCE WITH REGULATIONS

The State must comply with such regulations as the Secretary may prescribe to carry out the purpose of Section 218 of the Social Security Act. These regulations provide for adjustments, refunds and interest on delinquent payments of contributions.

6. INTEREST PENALTIES

As provided by Federal regulation and as contained in the agreement, if payments are not made at the time or times due, there shall be added as part of the amounts due, interest at the rate of six percentum per annum from the date due until paid. Therefore, State regulations provide that if a quarterly report is not filed within the established deadline, each political subdivision involved must pay interest at the rate of 1/2% for each month or part thereof if quarterly reports are received after the deadline set forth in Section 19.7 of this handbook.

7. SOCIAL SECURITY ACCOUNT NUMBERS

7.1 Need for Social Security Account Numbers

Every employee of each political subdivision who receives wages for service in employment must have a social security account number. All earnings received by an individual must

be reported under this number. The earnings reported are used in determining eligibility to their amount of old age, survivors, or disability insurance benefits. Each individual should have only one account number.

7.2 How Social Security Account Numbers are Obtained

A new employee who does not have an account number on the day he enters employment should apply for an account number 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. The application for an account number should be completed and mailed or taken to the nearest Social Security Office where an account number will be assigned.

An application for an account number, completed by an employee, may be forwarded to the District Office by the employer. The District Office receiving the application from an employer will notify the employer of the account number assigned if the employer so requests.

7.3 Lost Account Number Cards

Any employee who has had an account number assigned to him, but has lost the account number card, should apply at the nearest Social Security District Office for a duplicate card. The employee will need to complete a Form SS-5 (Application for Social Security Account Number.)

7.4 Change of Name or Other Identifying Information

If an employee has had a social security account number, whether or not the account number card is in his possession, and if for any reason he is using a different name in employment, e.g., because of court action or marriage, he must report the change in name to the Social Security Administration. This should be done by completing Form OAAN-7003 (Request for Change in Your Social Security Records) to show the change in name. This form may be obtained from any Social Security District Office. The employee's account number card, if available, should be submitted to the District Office along with the request. A new account number card bearing the account number originally assigned to the employee and the corrected name will be issued by the District Office.

7.5 Responsibility of Employer to Obtain Social Security Account Number from Each Employee

It is the responsibility of the hiring official to obtain the Social Security Account Number from the card of each employee at the time of hiring such new employee. An employee who does not

have a card on the day he enters the employer's employment, should furnish a completed application for social security account number or a statement containing all the information required by the application for retention by the employer until such time as he shows his employer his account number card.

7. 6 Use of Social Security Account Number in Preparing Wage Reports on Forms OAR-S3

In preparing wage reports on Forms OAR-S3 (State's Quarterly Report of Wages Paid), enter the employee's account number and name. If at the time of preparing the quarterly report on Form OAR-S3 the employee has not received his account number, but has presented a receipt for his application for an account number, all information should be copied from the receipt and entered on the wage report, preceded by the words "Receipt Issued".

8. RESPONSIBLE REPORTING OFFICIAL OF EMPLOYING ENTITY

In order that the individual who is responsible for filing reports may receive all quarterly returns and correspondence, this office should be notified immediately of any change of name or title of reporting official and/or change of address.

9. RECORDS REQUIRED OF POLITICAL SUBDIVISIONS - EMPLOYEE INFORMATION

The form in which payroll records will be kept by each separate agency is a matter to be determined locally. The records kept must show:

- (a) The employee's name, address and social security account number;
- (b) Each date on which remuneration was paid to the employee;
- (c) The total amount of remuneration paid on each date, including non-cash remuneration;
- (d) The period in which each amount of remuneration paid was earned;
- (e) The amount of the remuneration payment which consists of wages on which contributions are payable;
- (f) The amount withheld from the remuneration for the employee's share of contributions.

10. WHAT TO INCLUDE IN WAGE REPORTS

It is important that each report includes all employees who receive wages for services and/or wages in kind for services.

Do not include on quarterly reports the name and social security number of any individual for whom no wages are being reported in the particular calendar quarter.

The name of an employee listed on a quarterly report should not be accompanied by any prefix (Miss, Mrs. or Mr.) unless the prefix is actually shown on the social security account number card the employee should have in his possession.

Example: Mrs. John (Mary Jane) Jones is an employee of the Town of A. Her social security identification number has been assigned to her on her Social Security Identification Card as follows:

000-00-0000 Mary Jane Jones

Her name is to be listed on quarterly reports as Mary Jane Jones.

11. WAGES, DEFINITION OF

The term "WAGES" means all remuneration paid to employees for services rendered, including the cash value of remuneration paid in any medium other than cash. Thus, 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 or meals or other consideration given in payment for services.

11. 1 Vacation Allowances and Back Pay

Vacation allowances and back pay, including retro-active wage increases, are subject to tax as ordinary wages. This includes all payments received upon termination of employment covering accumulated vacation, sick leave, etc.

11. 2 Elective Officials

Wages paid to full-time elective officials (elected at a public election by public vote) are taxable and should be reported.

11. 3 Student Employees

Wages paid to students (described as individuals who devote their time and efforts chiefly to their studies, rather than to incidental employment) are taxable and should be reported.

11. 4 Wages Under \$50 a Quarter

Wages in any amount (even if less than \$50 in a quarter) must be reported.

11. 5 Employees over Retirement Age and Employees Receiving their Old Age Insurance Benefits

Payments which are wages must be reported even though the employee is of retirement age, Wages paid to an employee who is receiving or is eligible to receive old age or disability insurance benefits must also be reported.

11. 6 Sick Pay

Payments made for sick leave, which are a continuation of salary payments, are wages and must be reported.

11. 7 Fees

Fees paid to employees as remuneration for service performed in connection with the employment are wages. The only exception is elective officials in positions the compensation for which is on a fee basis. Such fees are not to be reported.

11. 8 Justices of the Peace

Justices of the Peace and Constables are by statute elected county officials.

In townships having a population of 10,000 or more, a salary paid to Justices of the Peace and Constables, plus certain civil fees which they are allowed to retain, are covered by social security and must be reported.

Justices of the Peace and Constables in townships having a population of less than 10,000, are remunerated solely on a fee basis, therefore are excluded from social security coverage under Code Sections 97B.41-3-b-1 and 97C.2-3. (Fee base elective positions are excluded from coverage under social security).

11. 9 City Attorneys

City Attorneys are appointed by the city council of a city or town and they have such powers and perform such duties as are prescribed by law or ordinance. They have various statutory duties which require them to enforce the city legal matters, thus are covered under Federal Social Security and wages paid up to the maximum taxable amount must be reported.

11.10 County Medical Examiners

Individuals occupying the office of county medical examiner are "officers" and "employees" under Section 218(b)(3) of the federal security Act. Wages paid and cremation fees received are covered under Federal Social Security.

Wages paid to deputies and clerical help in the office of county medical examiners are likewise covered under Federal Social Security.

11.11 Policemen and Firemen

In towns having a population less than 8,000, policemen and firemen are covered under Federal Social Security. In towns that eventually attain a population of 8,000, policemen and firemen must continue to be covered under Federal Social Security even though they are required to be covered under the police and firemen's civil service pension systems.

Once a position has been covered under Federal Social Security, participation in another retirement system will not preclude a continuation of protection of such individuals under social security.

Individuals who are performing services for a municipality, described by various titles as traffic control officer, night marshall, traffic officer, special police officer, etc., are considered to be public appointed employees subject to coverage under Federal Social Security. The fact that these employees use or furnish their own vehicle to perform their various duties, does not alter their status as public appointed employees. Expenses, (mileage, etc.) incurred during the performance of his duties, for which he is remunerated, are not to be considered a part of the taxable wage structure.

11.12 Field Assessors

Field Assessors are considered to be appointive public employees and, as such, wages paid to them are covered wages under Federal Social Security.

11.13 Members County and City Board of Review

Wages paid to members of County and City Boards of Review are taxable under Federal Social Security in that they are considered to be public appointed employees.

11.14 County Supervisors

Chapter 86, Laws of the 56th General Assembly, effective July 4, 1955, provided coverage under Federal Social Security for all County Supervisors, whether or not they are part-time and

paid on a per diem basis, or are employed full-time and paid an annual salary.

Full-time supervisors were and are covered under Federal Social Security effective beginning January 1, 1951.

11.15 Tax Study Committee Employees

Employees of the tax study committee, created by Chapter 330 laws of the 56th General Assembly of the State of Iowa, are public employees subject to coverage under Federal Social Security.

11.16 Bonus

Allowance paid to an employee in addition to salary constitutes wages and should be included as taxable wages under Federal Social Security.

11.17 Part-time Professional Persons - Full Time Professional Persons

Any physician, surgeon, dentist, or member of any other professional group, who maintains a private practice and who performs part-time service for any state institutions, public school or other public employing unit within the state, but who depends upon his private practice for the major portion of his income, except in a rare, compelling fact situation shall not be deemed to be an employee subject to coverage under Federal Social Security.

Any physician, surgeon, dentist, or member of any other professional group who is employed full-time by the state or a political subdivision is subject to coverage under Federal Social Security.

Professional persons who enjoy the status of an "officer" of the state or a political subdivision are not excluded from participation in the Federal Social Security program despite the fact that such professional personnel engage in private practice of their respective profession and render service to the state or to a political subdivision on a part-time basis only. Thus, if a professional person has the status of an "officer," he is an employee by statutory definition and included in coverage under Federal Social Security.

Chaplains:

1. Chaplains who are not Members of a Religious Order or who are Members of Religious Orders but have not Taken a Vow of Poverty.--- Coverage of services performed in the employ of state and local governments by a chaplain who is not a member of a religious order or who is a member of a religious order but has not taken a vow of poverty is governed by the provisions of section 218 of the Act (coverage of state and local employees). The services of these chaplains are covered under Federal Social Security beginning with

the date coverage was made effective for employees in the coverage group in which they performed services.

2. Chaplains Who Are Members of a Religious Order and Have Taken a Vow of Poverty. -- Services performed in the employ of State and Local governments by a chaplain who as a member of a religious order has taken a vow of poverty are totally excluded from Social Security coverage. These chaplains can not obtain Social Security coverage on the basis of their services for State and Local governments under the provision of Section 218 of the Act (coverage of state and local employees).

11.18 Dismissal Pay

Dismissal pay is pay by an employer to an employee whose services are ended independently of his will or wishes. Dismissal payments are wages and should be reported.

11.19 School Bus Drivers

Generally, school bus drivers are employees of the school district and wages paid are taxable and should be reported.

In those cases where the school district owns the bus body but the driver furnishes the chassis, it may be the bus driver is an independent contractor. Full facts regarding such cases should be submitted to the Commission, together with a copy of the contract, so that a proper determination can be made regarding coverage.

11.20 County Soldiers Relief Commission

Members of County Soldiers Relief Commissions are officials of a County. Administrative or clerical help rendering services for the County Soldiers Relief Commissions are employees of the County. Wages paid to members of the County Soldiers Relief Commissions and their administrative or clerical help are subject to taxation under Federal Social Security.

11.21 County Social Welfare Workers

Wage payments made to those individuals performing services for a County Social Welfare Board are taxable wages under Federal Social Security.

11.22 Appointed School District Secretaries and Treasurers

Appointed officials of school districts are included as covered public employees under Federal Social Security. This would include secretaries and/or treasurers appointed by the school board either full-time or part-time. Wages paid to them

are taxable on a when-paid basis. This means, wages should be reported under Federal Social Security in the quarter in which paid.

Example: John Jones is an appointed secretary of School District A, commencing employment on July 1, 1961. On June 30, 1962 he is paid \$40.00 for his services as secretary for the period July 1, 1961 through June 30, 1962. The \$40.00 amount paid is taxable under Federal Social Security and should be reported in the calendar quarter in which payment was received which would be the quarter ending June 30, 1962.

11.23 Court Bailiffs

Court bailiffs, county or municipal, who are appointed by sheriffs, city council, mayor, etc; and who receive extra compensation for any duties performed as bailiffs, are considered to be employees and their wages are subject to the deduction imposed under Federal Social Security.

11.24 Reporting on a when-paid basis

Wages are to be reported on reporting forms for the calendar quarter during which they were paid and not when earned.

Example: Employee A performed services in June but was not paid until July. Wages paid should be included on the report for the quarter ending September 30.

Do Not Pro-Rate Wages. The amount to be reported for each employee is the amount of "wages" actually paid to the employee during the calendar quarter for which the report is being made. If an employee is paid his entire yearly salary in one calendar quarter the full amount, not in excess of the maximum must be reported in the wage report for that quarter.

Example #1: In 1960 John Jones was paid a total of \$6000.00 by the Town of X. His salary was paid in two installments, \$3000.00 in each of the first two quarters of 1960. The town should include wages for John Jones only on the first and second quarterly reports. \$3000.00 should be reported for the first quarter and \$1800.00 for the second.

Example #2: Jane Jones is an appointed clerk for the Township of Y. She is paid once each year the sum of \$500.00 and receives payment January 1st. Wages are to be included in the amount of \$500.00 on the first quarterly report of the calendar year.

11.25 Part-time Employees

Wages paid to covered appointed employees are taxable no matter how small in amount, and are to be reported on the quarterly return for the period in which the employee receives payment. The basis upon which remuneration is paid is immaterial. It may be paid on an hourly, daily, weekly, monthly or annual basis.

11.26 Termination of Employee or Death of Employee and Proper Method of Reporting Wages

1. Termination of Employee

The fact that an individual terminates his employment with the employing unit does not relieve the employer from withholding Federal Social Security tax and reporting the wages paid to an employee for the quarter in which he terminated. Under Federal Social Security, taxable wages must be reported and tax submitted to cover the contribution amount due on the form OAR-S3.

Example: Employee A terminated employment with the Town of B. He was last paid wages for the 15th day of March, was terminated on that date, and was paid wages totaling \$300.00 for the quarter ending March 31. Wages are taxable in the amount of \$300.00 and should be reported on your return OAR-S3 for the quarter ending March 31.

2. Death of an Employee

Amounts earned by an employee prior to his death are taxable wages and should be reported. Amounts earned by an employee prior to his death, but paid to his survivor or his estate after his death, are wages and should be reported for the quarter in which they were actually paid.

Example: Employee B died on May 30. He was last paid wages the 30th day of April in the amount of \$200.00. An additional amount of \$200.00 was paid to his survivor on June 15. The total amount of \$400.00 is considered

taxable wages and should be reported on form OAR-S3 for the quarter ending June 30.

12. WAGES TO BE EXCLUDED

Wages paid to the following are excluded from coverage and should not be reported.

12.1 Members of the General Assembly.

12.2 Elective officials in positions, the compensation for which is on a fee basis.

12.3 Elective officials of school districts. Wages paid to elective officials of school districts (elected at a public election by a public vote) are considered non-taxable wages and should not be reported.

12.4 Elective officials of townships. Wages paid to elective officials of townships (elected at a public election by a public vote) are considered non-taxable and should not be reported.

12.5 Elective officials of other political subdivisions who are in part-time positions. Part-time elective positions are excepted from coverage under the terms of the Federal-State agreement. Determination of the nature of the position, that is, full-time or part-time, is based upon the requirements of each position in terms of time normally required to discharge the functions and responsibilities inherent in the position.

12.6 Election judges and clerks. Election judges and clerks appointed to serve in primary, general and public elections in the State of Iowa do not fall within the definition of a covered employee within the provisions of the federal-state agreement and no deductions for purposes of Federal Social Security should be made from their wage payments. Under the law, no relationship of employer and employee exists between such clerks and judges and the State of Iowa or any of its political subdivisions.

12.7 Employees of credit unions without capital stock organized and operated for mutual purposes and without profit, are not to be considered covered employees since the credit union would not be considered a political subdivision of the State of Iowa for purposes of Federal Social Security.

12.8 Remuneration which is not reportable as wages includes payments for traveling expenses, if the employer advances or re-imburses the employee the amount spent for traveling or other necessary expenses incurred in carrying out the business of the employer.

12.9 Exclusion from coverage of exchange teachers, foreign students and exchange visitors under Federal Social Security. Public Law 87-256, the Mutual Educational and Cultural Exchange Act of 1961, excludes from coverage under Federal Social Security services performed after December 31, 1961, by certain non-resident-nonimmigrant aliens temporarily in the United States if the services are performed to carry out the purposes for which the aliens were admitted, such as studying, teaching, or conducting research.

The coverage exclusion in Public Law 87-256 would apply to services performed by such nonresident-nonimmigrant aliens only if they are admitted under specified sections of the Immigration and Nationality Act as one of the following:

- (a) A student who has no intention of abandoning his residence in a foreign country, who is qualified to pursue a full course of study, and who comes to the United States solely for purposes of studying at an established institution of learning or other recognized place designated by him. His place of study must be approved by the attorney general after consultation with the United States Office of Education; the school or institution must agree to inform the attorney general if the student terminates attendance.
- (b) A student, scholar, trainee, teacher, professor, research assistant, specialist, or leader in a field of specialized knowledge or skill, or other person of similar description, who has no intention of abandoning his residence in a foreign country and who comes to the United States temporarily to participate in a program designated by the Secretary of State for the purpose of teaching, instructing, or lecturing, studying, observing, conducting research, consulting, demonstrating special skills, or receiving training.

The exclusion from coverage would not apply to any services performed by the foreign students and exchange visitors for purposes other than the purpose for which they were admitted to the country.

13. EMPLOYMENT WHICH MUST BE EXCLUDED

- (a) services performed by an individual who is employed to relieve him from unemployment.
- (b) services performed in a hospital, home, or other institution by a patient or inmate thereof.

14. WAGES IN KIND

Wages in kind (room, and board, etc.) must be reported under Federal Social Security on Form OAR-S3 regardless of convenience to employer or employee.

For example, if employees of a hospital receive maintenance in addition to wages, the value of this maintenance must be reported for the employee and contributions paid on it. Wages paid in items other than cash should be computed on the basis of fair value to the employee of such items 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 understanding (either orally or in writing) that meals or lodging will be furnished the employees, but they are in fact provided, the value of the meals and lodging would be wages and must be reported. The fair value of such meals or lodging received by such employees should be added to the amount of cash wages paid and the total should be reported as a single item for each employee and the contributions paid thereon by the employee and the employer.

Example: Jones School District Hot Lunch Program pays to Jane Jones cash wages of \$94.00 per month. In addition to cash wages she is furnished one meal for each working day. For their locality the fair value of one meal per day is \$.30. The month contained 20 working days resulting in value of meals furnished for the month of \$6.00. Total taxable wages to be reported \$100.00. For purposes of Federal Social Security, the amount of \$100.00 is taxable and tax is to be computed as follows at the current rate in effect, during the year 1962.

Taxable Wages	\$100.00
3 1/8% Employee Share Tax.....	\$3.13
3 1/8% Employer Share Tax.....	3.13

Example: Town of X furnishes to its park custodian a house in addition to cash wages of \$200.00 per month. The value of the lodging furnished is \$50.00 per month. Total taxable wages for the month is \$250.00, on which tax is to be computed at the current rate as follows, for the year 1962.

3 1/8% Employee Share Tax	\$7.81
3 1/8% Employer Share Tax	7.81

15. MAXIMUM REPORTABLE WAGES IN A YEAR BY EACH EMPLOYER AND EACH EMPLOYEE

1953 through 1954	\$3,600.00
1955 through 1958	4,200.00
After 1958	4,800.00

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

Example: On January 1, employee A is performing services for the School District of B. He continues his employment for School District B through the third calendar quarter. He is paid wages as follows:

<u>Quarter Ending</u>	<u>Wages</u>
March 30	\$2000.00
June 30	2000.00
September 30	800.00

During the third calendar quarter he terminates his employment with School District B and commences employment with School District C and is paid wages for the remainder of the year by School District C as follows:

<u>Quarter Ending</u>	<u>Wages</u>
September 30	\$ 700.00
December 31	2100.00

Total wages paid for the year, \$7600.00.
The entire amount paid to employee A
is subject to taxation under Federal
Social Security.

If at the close of the calendar year the employee finds that he has contributed in excess, because of multiple employers, he may take the excess tax paid as a deduction when filing his federal income tax return. There is no refund available to any of the employers involved when this situation exists.

16. REPORTING EMPLOYEES WHERE ONE POLITICAL SUBDIVISION IS CREATED TO SUCCEED ANOTHER.

Where a political subdivision is dissolved and another political subdivision is created to succeed to its functions, the predecessor employer and the successor employer are treated as one employer with respect to the maximum wages to be reported during the calendar year in which the change took place.

Example: School District A was in its entirety (100%) dissolved on July 1, 1960, and on July 1, 1960 School District B was created. School District A was totally absorbed by School District B. Jane Jones was employed by School District A during the first and second quarters of 1960. Wages were paid to her by District A (predecessor employer) and reported under Federal Social Security as follows:

<u>Quarter</u>	<u>(a) Paid</u>	<u>(b) Taxable</u>
3/31/60	\$1500.00	\$1500.00
6/30/60	1500.00	1500.00

During the same year she was paid by School District B (successor employer) as follows:

9/30/60	\$1650.00	\$1650.00
12/31/60	1650.00	150.00
		<u>\$4800.00</u>

Wages are taxable under Federal Social Security as indicated in item B.

17. RATE OF CONTRIBUTIONS

Under Federal Social Security, the following tax rates for both employee and employer contributions is in effect:

	<u>Employee Tax</u>	<u>Employer Tax</u>	<u>Total</u>
1953	1½%	1½%	3%
1954 through 1956	2 %	2%	4%
1957 through 1958	2¼%	2¼%	4½%
1959	2½%	2½%	5%
1960 through 1961	3 %	3 %	6%
Beginning 1962	3 1/8%	3 1/8%	6¼%
Beginning 1963	3 5/8%	3 5/8%	7 1/4%

The date on which the wage payment is actually made to the employee determines the rate to be used with respect to withholding of Federal Social Security taxes. As an example, we refer to wages that may have been earned during the last month of the year 1961. Payment was not made to the employee until January 1, 1962. The payment made on January 1, 1962 would have been subject to the 3 1/8 per cent deduction imposed under Federal Social Security.

18. OVERPAYMENT OF SOCIAL SECURITY TAXES

Each employer must deduct Social Security taxes on the first \$4,800.00 of wages paid. Such wages and deductions must appear on the employee's W-2 forms given to him by all employers so that they are in his possession at the time of the year when he must file his income tax return. He can file for a refund of his overpayment of Social Security taxes on his income tax report if forms W-2 show total wages subject to Social Security (F.I.C.A.) in excess of the maximum of \$4,800.00 and the excess was caused by several employers reporting up to such maximum. The refund will be considered as additional withholding tax. This refund is only possible when multiple employers are involved. This matter of a refund of Social Security taxes is of particular significance to those members of the teaching profession who transfer from one school district to another during the course of a calendar year.

If a single employer erroneously deducts taxes on wages in excess of the maximum for any employee during the calendar year, the employer must refund the overpayment directly to the employee and file an adjustment with the State Agency in order to secure a credit for the total overpayment. (Refer to section 19.12 of this handbook relating to preparation of forms OAR-S4).

19. REPORTING FORMS

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

Preaddressed forms in duplicate will be mailed to each reporting entity (Political subdivision) approximately the

fifteenth (15th) day of the last month of each calendar quarter. Use Form (OAR-S3) as page 1. Detailed instructions relating to the preparation of the quarterly report are contained on the reverse side thereof. The duplicate copy of the report is to be retained by the reporting entity as a permanent record of wages reported. These reports should include the names and social security account numbers of all employees who were paid wages during the calendar quarter. If your reporting forms do not arrive by the last day of the quarter, forms should immediately be requested from this agency in ample time to have the forms completed and filed by the due date. A reporting entity cannot be excused from filing timely reports because of the fact that forms were not received.

19.2 Refer to sample form OAR-S3 page 28

19.3 Form OAR-S3a - (continuation sheets)

Use form OAR-S3a when all employees cannot be listed on page 1 of reporting form OAR-S3.

19.4 Refer to sample form OAR-S3a page 29

19.5 Points to Observe in Preparing Forms OAR-S3 and OAR-S3a

1. The employer is required to use the preaddressed forms OAR-S3 provided, for the first, or summary page of all reports. This form must be used, even though you use machine accounting and do not list names on the first page.
2. The identifying information of the reporting entity must be shown on all pages and should be the same.
3. The date "quarter ended" should be the same on forms OAR-S3 and OAR-S3a.
4. The date "quarter ended" should be shown on all pages.
5. Total number of pages should be shown in item 3 of OAR-S3.
6. The continuation pages should be properly numbered.
7. Total number of employees should be shown in item 4 of form OAR-S3.
8. The number of persons covered for the pay period ending nearest the 15th of the third month in the quarter (Item 5 of the OAR-S3) must be shown.

9. If any wage item without social security account numbers is shown on the report, a form SS-5 should be attached (see section 7.2).
10. Reports must be printed in ink or typewritten.
11. A single wage item - if an employee receives no compensation during the quarter his name should not be listed on the report form. An employee's name should be listed only once on any quarterly wage report. If he holds several positions for one employer, or if extra compensation, such as overtime, meals, or bonus, is to be reported in addition to his regular salary, the employer should total all of these items and report the total as a single item.

19.6 Submission of Reports and Remittances

States Quarterly Report of Wages Paid (Form OAR-S3 and OAR-S3a) with remittance(s) made payable to the Iowa Employment Security Commission to cover contributions due, are to be sent to:

Iowa Public Employees' Retirement System
112-116 Eleventh Street
Des Moines 8, Iowa

Do not send quarterly reports to any other agency. To do so may result in delinquent reporting.

Points to remember concerning your remittances

1. Is your remittance made payable to the proper agency?
2. Do the numbered amounts and the written amounts shown on your remittances agree?
3. Does your remittance show (if required) the name and address of your bank?
4. Is your remittance signed and dated? If your remittance requires two signatures, are both included?

The Commission requests adequate postage be affixed when filing reports with this office. The Iowa Public Employees' Retirement System cannot accept the responsibility for postage due. When this situation occurs the mail will be returned to the sender. Failure to include proper postage can result in delinquent reporting.

19.7 Due Dates of Wage Reports and Contributions

The original copy of the report is due in the Commission Office by the 15th day of the month following the end of the quarter shown as follows:

<u>Wages Paid During</u>	<u>Due in Commission Office</u>
1st quarter, January, February and March	April 15
2nd quarter, April, May and June	July 15
3rd quarter, July, August, and September	October 15
4th quarter, October, November and December	January 15

19.8 Early Filing Essential

Submission of quarterly reports on or before the date due is important. Failure to do so will result in the accrual of interest charges which must be paid by the employer. No extension of time can be granted. An effort on the part of all agencies to file their reports before the 10th of the month following the close of the calendar quarter will be appreciated.

19.9 Interest Penalties for Late Reports

Section 404.1255 (a), Regulation No. 4 of the Secretary, Health, Education and Welfare, provides that interest on delayed quarterly wage reports resulting from the failure of a political subdivision to forward its report and pay its tax to the Commission in time, shall be one-half of one percent for each calendar month or part of a calendar month after the due date.

THE COMMISSION ACCORDINGLY PRESCRIBES:

Federal Old Age and Survivors Insurance taxes unpaid by the date on which they are due and payable, which said due date is hereby established as the 15th of the month following the end of the quarter, shall bear interest at the rate of one-half of one percent for each calendar month or fraction of a calendar month after such date until payment, plus accrued interest, is received by the Commission.

19.10 Reporting When "No Wages" or "No Taxable Wages" are Paid in a Given Quarter

It is necessary that each political subdivision submit forms OAR-S3, even though there were no employees who received wages for services during the calendar quarter. The notation "No Covered Wages Paid" or "No Wages Paid" should be made in the body of the form OAR-S3, and the return should be filed with this agency.

19.11 Adjustment in Contributions and Corrections of Wage Reports

Whenever it is discovered that there is an error on any previously filed OAR-S3 quarterly report, or on any previously filed OAR-S4 adjustment report, an adjustment report (form OAR-S4) must be prepared. This form is used if one of the following errors was made on a report previously submitted:

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 on which contributions were payable.
4. No wages should have been reported for the employee.
5. Wages were shown on a report for the wrong quarter.
6. Wages were reported for the wrong individual.

The form CAR-S4 adjustment report is to be used only where corrections in individual wage information are necessary.

The OAR-S4 is to be prepared in triplicate, and the original and duplicate copies signed and submitted promptly to the Iowa Employment Security Commission, Des Moines, Iowa. The forms OAR-S4 may be obtained as they are needed from the Commission office in Des Moines. For method of preparation of forms OAR-S4 refer to the next section of this handbook.

The form OAR-S4 is not used to correct errors in the computation of contributions; such as errors in wage totals or in grand totals on reports previously submitted. You will be notified when this situation exists.

19.12 Preparation of Adjustments on Forms OAR-S4 that Decrease or Delete Wages Previously Reported

The Department of Health, Education and Welfare, Social Security Administration allows no credit to this office based on decreased or deleted wage items until they have made the required audit according to their records. When their audit is complete, we are notified and allowed credit. We, in turn, issue credit and send to the employer.

In addition, the Federal government also now requires an explanation for all entries on a form OAR-S4 that decrease or delete the amount of wages previously reported for any calendar quarter for any wage earner. Such form OAR-S4 must include or be accompanied by a statement of the reason why the original report was incorrect. If the same statement does not apply to all decreased or deleted items on the same form OAR-S4, each supporting statement must identify the employees and the periods for which it is applicable. It must also show whether the wage earner was or was not paid the amount of earnings previously reported. If the wage earner was paid the amount previously reported, the statement must explain why the full amount paid was not reported as covered wages. The Social Security Administration needs this information in order that the validity of the claim for credit can be determined.

Examples of a correct statement would be:

1. Mary Smith, account number 000 00 0000, was paid \$760.00 during the quarter ending June 30, 1960; however, \$670.00 was the amount reportable as covered wages to reach the maximum to be reported for the calendar year by this employing unit.
2. Mary Smith, account number 000 00 0000, was paid \$670.00 during the quarter ending June 30, 1960 rather than the \$760.00 erroneously reported.
3. Mary Smith, account number 000 00 0000, was reported as having been paid \$760.00 for the calendar quarter ending June 30, 1960; however, she was a part-time, elective official of a town. Therefore, the wages paid to her are excluded from coverage.

This means a separate form OAR-S4 is to be prepared for decreased or deleted wage items and the OAR-S4 is to be submitted to this office in duplicate with the proper explanation and request for credit. Under no circumstances, is the employer allowed to take credit from contributions due on form OAR-S3 until authorization is issued by this office. Retain the triplicate copy for your record.

19.13 Preparation of Forms OAR-S4 that Increase or Correct an Omission of Wages

To correct an omission of wages or to increase wages previously reported, adjustment reports OAR-S4 are to be submitted to this

office in duplicate with the proper remittance. The triplicate copy should be retained for your records. The contribution amount due should be computed at the prevailing rate in effect for the quarter for which you are making the adjustment.

19.14 Furnishing Form W-2 (Withholding Statement)

Each political subdivision must furnish the form W-2 to each employee in the name of each entity, showing:

- (a) The name and identifying numbers of the state or political subdivision in which services were performed; (include both the 9 digit identification number beginning with "69" assigned for making social security reports and the 9 digit number referred to as the "g" number.)
- (b) The name, address and account number of the employee;
- (c) The period covered by the statement;
- (d) The total amount of wages subject to contributions during the period; and
- (e) The amount , if any, deducted from the wages of the employee for the employee's share of the contributions.

The statements must be given to employees not later than January 31 of the year following the calendar year covered by the statement, unless the employee leaves employment before that time. In this event, the final statement must be given to him on the day the last payment of wages is made.

20. GENERAL INFORMATION

20.1 Examples of Public Employers Supported in Whole or in Part by Public Funds

State of Iowa and its administrative agencies

Counties (hospitals, county homes, etc.)

Cities (hospitals, etc.)

Towns

Park Boards and Commissions

Recreation Commissions

Townships

Public Libraries

Cemetery Associations

Municipal Utilities (water works, gas works, electric light and power)

School Districts

School District Lunch Programs

School District Activity Programs

State Colleges and Universities

State Hospitals and Institutions

20.2 Entities that are Dissolved or Cease to Exist in their Entirety.

Schools - Generally the Iowa Public Employees' Retirement System obtains a record of those school districts that have ceased to exist in their entirety, caused by total dissolution or absorption by another school district. This information is secured from the Department of Public Instruction of the State of Iowa and County Superintendents of Schools. Supporting evidence of the legal dissolution is obtained from the County Superintendent of each County School System.

Other Employing Entities - The responsible reporting official is to supply this office with all pertinent information relating to the dissolution. The information supplied should include the following:

1. Complete name, address, etc. of the dissolved entity.
2. Federal Social Security account number assigned (beginning with 69-042).
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.

20.3 Re-organization of School Districts

Within the last few years a growing number of school district re-organizations have taken place. The re-organizations are effective generally on the first day of July of a calendar year. This agency requests and receives information relating to re-organizations from the State Department of Public Instruction and the School Superintendent of each County. When this material has been reviewed, steps are taken to remove from our record those school districts which are, in their entirety, dissolved or absorbed by another district. Account numbers are secured for newly created districts. Account numbers are not secured for lunch or activity programs of newly created school districts unless a request is received from the responsible reporting official. A school district is required to file quarterly reports with the Commission through the last date on which they legally existed. By this we mean, if School District A was in its entirety absorbed by newly created School District B effective July 1, School District A is required to file their last report for the calendar quarter which ends June 30. Any wages paid after the legal date of dissolution are to be reported under the account number assigned to the newly created district.

20.4 Questions not Covered in this Handbook

If you have a question relating to coverage, deductions or procedure that is not covered in this handbook, you should contact the Contribution and Wage Reporting Section - Federal Social Security, Iowa Public Employees' Retirement System.

20.5 Information relating to forms not handled by this Agency

For information relating to the following subjects and forms do not contact this office, rather you are advised to write to the proper agency which is listed for your convenience as follows:

<u>Subject</u>	<u>Agency</u>
Federal Social Security Benefit Payments	Your nearest office of the Social Security Administration
Form 941 (re: federal income tax withheld) (depository receipts and remittance pertaining thereto) Forms W-2, W-3 and W-4	District Director of Internal Revenue
Forms IT-5 or IT-5a	State Tax Commission State Office Building Des Moines, Iowa

20.6 Adjustment Prior to July 1, 1953

In the event the State Administrator or the Bureau of Social Security Administration finds adjustment is required with respect to wage reporting under Federal Social Security for the retro-active period which began January 1, 1951 and ended June 30, 1953, the State Administrator or the Bureau of Social Security Administration will prepare the required correctional forms. Assessment will be made to the employing entity at the prevailing rate which existed under the Iowa Old Age & Survivors Insurance Program for the period indicated.

The cost of retro-active coverage under Federal Social Security for the period beginning January 1, 1951 and ending June 30, 1953 must come from contributions made under the Iowa Old Age & Survivors Insurance Program with the exception of full-time elective officials who made no contribution under the Iowa Old Age & Survivors Insurance Program. Any full-time elective official of the State of Iowa or any of its political subdivisions who became subject to Federal Social Security coverage, retro-actively under the provisions of the agreement, was required to pay into the contribution fund established, a tax sufficient to pay in his behalf an amount equal to 3% of his compensation received as a public official for each year or portion thereof that he had served as a public elective official since January 1, 1951, not to exceed \$3600.00 for any year of service.

21. On the following pages numbered 27 through 34, you will find completed samples of forms used in connection with reporting wages under Federal Social Security.

21.1 Sample Form SS-5 (Application for Social Security Account Number)

APPLICATION FOR SOCIAL SECURITY ACCOUNT NUMBER
(Or Replacement of Lost Card)

Information Furnished On This Form Is CONFIDENTIAL

Read Instructions on Back Before Filling in Form. Print in Dark Ink or Use Typewriter. DO NOT WRITE IN THE ABOVE SPACE

1	Print FULL NAME YOU USE IN WORK OR BUSINESS John S. James	Print FULL NAME GIVEN YOU AT BIRTH John Samuel James	3	DATE OF BIRTH 4 5 20			
4	PLACE OF BIRTH Smith Jones Iowa	5	AGE ON LAST BIRTHDAY 20	6	SEX: MALE <input checked="" type="checkbox"/> FEMALE <input type="checkbox"/>	7	COLOR OR RACE WHITE <input checked="" type="checkbox"/> NEGRO <input type="checkbox"/> OTHER <input type="checkbox"/>
8	MOTHER'S FULL NAME AT HER BIRTH Mary Jane Samuels	9	FATHER'S FULL NAME (Regardless of whether living or dead) Henry George James				
10	HAVE YOU EVER BEFORE APPLIED FOR OR HAD A SOCIAL SECURITY OR RAILROAD RETIREMENT NUMBER? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> DONT KNOW <input type="checkbox"/>	IF ANSWER IS "YES" PRINT THE STATE IN WHICH YOU FIRST APPLIED AND WHEN (State) (Date)					
11	PRINT YOUR ACCOUNT NUMBER IF YOU KNOW IT (Account Number)	ARE YOU NOW— EMPLOYED <input checked="" type="checkbox"/> SELF-EMPLOYED <input type="checkbox"/> UNEMPLOYED <input type="checkbox"/>					
12	MAILING ADDRESS 1000 First Street Smith 4 Iowa						
13	TODAY'S DATE May 21, 1940	14 Write YOUR NAME AS YOU USUALLY WRITE IT. (Do Not Print or Type—Use Dark Ink) <i>John S. James</i>					

TREASURY DEPARTMENT Internal Revenue Service Form 55-5 (Revised 2/61) Return completed application to nearest SOCIAL SECURITY ADMINISTRATION DISTRICT OFFICE

21.2 Sample Form OAAAN-7003 (Request for Change in Social Security Records)

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION
Bureau of Old-Age and Survivors Insurance

**REQUEST FOR CHANGE
IN SOCIAL SECURITY RECORDS**

Form Approved Budget Bureau No. 72-R 121.6

SOCIAL SECURITY ACCOUNT NUMBER
023-00-0000

Read Instructions on Back Before Filling in Form. Print in dark ink or use typewriter.

1	IF REQUESTING NAME CHANGE Print NEW NAME HERE EXACTLY AS YOU WILL USE IT AT WORK Jane M. Johnson	DO NOT WRITE IN THIS SPACE	
2	Print YOUR NAME AS SHOWN ON YOUR LAST CARD Jane Mary Doe	<input type="checkbox"/> DUP. ISSUED <input type="checkbox"/> EMPLOYEE CORRES.	
3	DATE OF BIRTH 1 1 30	4	BIRTH DATE PREVIOUSLY REPORTED (If different from Item 3)
5	PLACE OF BIRTH Des Moines Polk Iowa	6	SEX: MALE <input type="checkbox"/> FEMALE <input checked="" type="checkbox"/>
7	COLOR OR RACE: WHITE <input checked="" type="checkbox"/> NEGRO <input type="checkbox"/> OTHER <input type="checkbox"/>		
8	MOTHER'S FULL NAME AT HER BIRTH Helen Smith	9	FATHER'S FULL NAME (Regardless of whether living or dead) John Doe
10	HAVE YOU LOST YOUR CARD? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>	IF "YES," ENTER ACCOUNT NUMBER, IF KNOWN, IN UPPER RIGHT CORNER AND COMPLETE ITEM 11. IF "NO," ATTACH CARD ON BACK OF THIS FORM.	
11	WHERE AND WHEN DID YOU GET YOUR FIRST CARD? Iowa 1950		
12	PRESENT MAILING ADDRESS 101 State Street Des Moines 1 Iowa		
13	TODAY'S DATE May 21, 1962	14 Write YOUR NAME AS YOU USUALLY WRITE IT. (Do Not Print or Type—Use dark ink.) <i>Jane M. Johnson</i>	

Form OAAAN-7003 (10-58)

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

Form OAR-S3
Department of
Health, Education, and Welfare
(11-59)

STATE'S QUARTERLY REPORT OF WAGES PAID
(BY REPORTING ENTITY)

Form approved.
Budget Bureau No. 72-R438.6

See instructions on back of this page. Do not send this form to Internal Revenue Service.

<p>1. Reporting entity's identifying number, name, and address</p> <p>69-0420000 12 5 96 Smith School District Secretary Smith, Iowa</p>	<p>2. Date quarter ended</p> <p>12/31/61</p>	<p>3. Total pages of this report, including this page and any continuation pages <u>1</u></p> <p>4. Total number of employees listed <u>4</u></p> <p>5. Number of persons covered for pay period ending nearest 15th of third month in quarter <u>4</u></p>
<p>Do <u>not</u> report wages in excess of maximum stated in Item 8 on back of this page.</p>		

EMPLOYEE'S SOCIAL SECURITY ACCOUNT NO. (6)			NAME OF EMPLOYEE (Please type or print exactly as shown on the employee's Account Number Card) (7)	COVERED WAGES Paid to Employee During Quarter (Before deductions) (8)		DO NOT USE THIS SPACE
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	
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SUMMARY (To be filled in on first page only)	TOTALS	
9. Total covered wages paid during quarter.....	\$ 1596	87
10. Contributions (6% of wages paid in 1960 through 1962; 5% in 1959; 4½% in 1957 through 1958; 4% in 1954 through 1956; 3% in 1951 through 1953.).....	\$ 95	81
11. Adjustment for overpayment or underpayment of contributions.....	\$	
12. Contributions as adjusted by item 11.....	\$	

21.4 Sample Form OAR-S3a (Continuation Sheet of State's Quarterly Report of Wages Paid)

Form OAR-S3a
DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
(2-59)

CONTINUATION SHEET OF
STATE'S QUARTERLY REPORT OF WAGES PAID
(By Reporting Entity)

Form approved.
Budget Bureau No. 72-R448.3

69-0420000 19 3 76 Town of Jones Clerk Jones, Iowa <small>Type or print in this space reporting entity's name, address, and identifying number exactly as shown on Form OAR-S3</small>	DATE QUARTER ENDED 3/31/62	Page No. <u>2</u> of <u>3</u> pages IMPORTANT <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 NUMBER	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)	DO NOT USE THIS SPACE
028 - 00 - 0000	James R. Smith	700.00	
026 - 00 - 0000	John A. Public	200.00	
032 - 00 - 0001	Mary Jane Doe	760.00	

Total wages reported on this page..... \$ 1660.00

21.5 Sample Form OAR-S4, Credit Adjustments, (State's Report of Adjustments)

Form OAR-S4
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
Social Security Administration
(11-60)

Form approved.
Budget Bureau No. 72-R439.4.

STATE'S REPORT OF ADJUSTMENTS

Page No. 1 of 1 Pages

(Correcting Wage Information Previously Reported Under the Social Security Act)

EMPLOYER'S NAME AND ADDRESS
(Type or print as on quarterly report to be corrected.)
 19 3 76 Town of Jones

Identification No. 69- 0420000 Unit No. _____

Clerk

Jones, Iowa

COMPLETE THIS FORM IMMEDIATELY IF wages for one or more employees were omitted from or erroneously reported on one or more quarterly wage reports or on an adjustment report. Each such error should be corrected on this form. See other side for examples.

IMPORTANT: If the wages shown in column 5 for an employee are less than the wages shown in column 4, explain the reason why the original reporting was incorrect. See other side for examples.

EMPLOYEE'S ACCOUNT NO. (1)			NAME OF EMPLOYEE (Please type or print) (2)	QUARTERLY REPORT TO BE CORRECTED (3) Date quarter ended	WAGES PREVIOUSLY REPORTED AS PAID IN QUARTER (4) Dollars Cents		CORRECT AMOUNT OF WAGES PAID IN QUARTER (5) Dollars Cents		DO NOT USE THIS SPACE
000	00	0000							
028	00	0000	James R. Smith	3/31/62	700	00	680	00	
This employee was paid wages of \$680.00 during the indicated quarter rather than \$700.00 previously reported in error.									
Totals for this page					700	00	680	00	
TO BE FILLED IN ON ALL PAGES					Difference between totals for this page		20	00	CR
TO BE FILLED IN ON FIRST PAGE ONLY IF MORE THAN ONE PAGE					Difference between totals for all pages				
6. If the total of column 4 is greater than column 5, enter the difference between the totals as a credit (CR); otherwise enter as a debit (DR).									
7. Contributions (6 percent of wages paid in 1960 through 1962; 5 percent in 1959; 4½ percent in 1957 and 1958; 4 percent in 1954 through 1956; 3 percent in 1951 through 1953.)							1	25	CR

(Signed) A B Davis (Title) Clerk (Date) May 21, 1962

SPACE BELOW FOR USE BY SOCIAL SECURITY ADMINISTRATION

Number of items processed _____ (_____ pages) Net earnings processed, \$ _____ Number of informational items _____

21.6 Sample Form OAR-S4, Debit Adjustments (State's Report of Adjustments)

Form OAR-S4
DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
Social Security Administration
(11-60)

Form approved.
Budget Bureau No. 72-R439.4.

STATE'S REPORT OF ADJUSTMENTS

(Correcting Wage Information Previously Reported Under the Social Security Act)

Page No. 1 of 1 Pages

ENTITY'S NAME AND ADDRESS (Type or print as on quarterly report to be corrected.)

Identification No. 69-0420000 Unit No.

19 3 76 Town of Jones

Clerk

Jones, Iowa

COMPLETE THIS FORM IMMEDIATELY IF wages for one or more employees were omitted from or erroneously reported on one or more quarterly wage reports or on an adjustment report. Each such error should be corrected on this form. See other side for examples.

IMPORTANT: If the wages shown in column 5 for an employee are less than the wages shown in column 4, explain the reason why the original reporting was incorrect. See other side for examples.

EMPLOYEE'S ACCOUNT NO. (1)			NAME OF EMPLOYEE (Please type or print) (2)	QUARTERLY REPORT TO BE CORRECTED (3)	WAGES PREVIOUSLY REPORTED AS PAID IN QUARTER (4)		CORRECT AMOUNT OF WAGES PAID IN QUARTER (5)		DO NOT USE THIS SPACE
				Date quarter ended	Dollars	Cents	Dollars	Cents	
000	00	0000							
028	00	0000	James R. Smith	3/31/62	none		680	00	
032	00	0000	Mary Jane Doe	3/31/62	none		760	00	
					Totals for this page	none	1440	00	
TO BE FILLED IN ON ALL PAGES					Difference between totals for this page		1440	00	
TO BE FILLED IN ON FIRST PAGE ONLY IF MORE THAN ONE PAGE					Difference between totals for all pages		1440	00DR	
6. If the total of column 4 is greater than column 5, enter the difference between the totals as a credit (CR); otherwise enter as a debit (DR).									
7. Contributions (6 percent of wages paid in 1960 through 1962; 5 percent in 1959; 4½ percent in 1957 and 1958; 4 percent in 1954 through 1956; 3 percent in 1951 through 1953.)							90	00DR	

(Signed) A. B. Davis (Title) Clerk (Date) May 21, 1962

SPACE BELOW FOR USE BY SOCIAL SECURITY ADMINISTRATION

Number of items processed _____ (_____ pages) Net earnings processed, \$ _____ Number of informational items _____

21.7 Form OAR-L 1002a (Request for Correct Identifying Information,
Name and/or Social Security Identification Numbers)

FORM OAR - L 1002 a S & L
(5-59)

DEPARTMENT OF
HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION

Form Approved
Budget Bureau No. 72-R581

REFERENCE 14:WR:AS
OAR - L 1002 a S & L

BUREAU OF OLD-AGE AND
SURVIVORS INSURANCE

RE: Identifying
Number 69-0420000
000

50 0 00 Jones County
Auditor
Jackson, Iowa

CONFIDENTIAL - PAYROLL INFORMATION

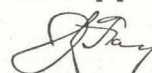
The wages reported by you for each item listed below cannot be credited to the employee's account because *either* you did not report a social security account number or you reported an *incorrect* number or name.

The amount of benefits payable to the employee under the social security program depends on the earnings credited to his account. Please help us to credit *these wages* to the employee's account. (See instructions on the back.)

(1)			(2)	(3)		(4)		(5)	(6) IMPORTANT	(PLEASE PRINT OR TYPE)
ACCOUNT NUMBER REPORTED BY YOU			EMPLOYEE NAME (INITIALS AND FIRST 7 LETTERS OF SURNAME)	WAGES SHOWN ON REPORT		QUARTER ENDED		PAGE NO. ON REPORT	ENTER IN THIS COLUMN EACH EMPLOYEE'S SOCIAL SECURITY NUMBER OR FULL NAME AND HOME ADDRESS	
						MO.	YR.			
1.000	00	0000	Joe Jones	15	00	3	61	1	000-00-0000	Joseph B. Jones
2.000	00	0009	M J Smith	100	00	6	61	2	000-00-0008	Mary Jane Smith
3.			J J Brown	200	00	9	61	3	John J. Brown - Form SS-5 com- pleted and attached.	
4.000	00	1111	Jane Brown	500	00	3	61	1	000-00-1111	Jane Cook Brown - Form OAAAN-7003 completed and attached.
5.000	00	0020	John Smith	6	00	9	61	3	000-00-0020	John Smith, 201 A Street, Jones, Iowa.

PLEASE RETURN THIS LETTER
PROMPTLY
TO YOUR STATE OASI OFFICIAL

Sincerely yours,



J. L. Fay
Assistant Director

21.7 Form OAR-L 1002a Request for Correct Identifying Information
Name and/or Social Security Identification Numbers

These are forms prepared by the Social Security Administration from wage information submitted by the employer each quarter on Form OAR-S3 and Forms OAR-S4. Forms OAR-L 1002a are notices to employers indicating they have reported wages:

1. Without a Social Security Account Number
2. Reported an incorrect or incomplete Social Security Account Number
3. Reported an incorrect or incomplete name

When you receive a form OAR-L 1002a, you should carefully follow the instructions listed on the reverse of the form.

Explanation of Examples shown on Page 32.

	<u>Explanation of Error</u>	<u>Situation</u>	<u>Information Required (6)</u>
Item 1	Employer reported correct number however used a name different from that shown on the social security account card of the employee.	Employer checked the account card of the employee and finds the name shown on the employee's card is Joseph B. Jones.	000-00-0000 Joseph B. Jones
Item 2	Employer reported an incorrect social security account number for the employee.	Typographical error, her correct number is 000-00-0008	000-00-0008 Mary Jane Smith
Item 3	Employer failed to include the social security account number of the employee.	The employee has never had a number. Have employee complete application form SS-5.	John J. Brown - Form SS-5 completed and attached.
Item 4	The name of the employee reported by the employer does not correspond with the name shown on her social security account number card.	The employee has married since she first applied for a social security account number. Have her complete form OAN-7003.	000-00-1111 Jane Cook Brown - Form OAN-7003 completed and attached.



<u>Explanation of Error</u>	<u>Situation</u>	<u>Information Required (6)</u>
Item 5 The number reported for the employee is incorrect.	The employee no longer works for you. Your records show the account number you reported, however you do have the employee's full name and home address.	000-00-0020 John Smith 201 A Street Jones, Iowa