

401.6R1 Payroll Deductions - Administrative Regulations

Effective August 15, 2018, new Temporary Employees (as defined by IPERS Employer Handbook and includes but not limited to substitutes and coaches) for IPERS' purposes will be excluded from IPERS coverage until they become eligible for IPERS coverage when an "ongoing relationship" is established with Muscatine Community School District as follows:

- (1) when wages paid are \$1,000 or more in two consecutive quarters, or
- (2) when employed for 1,040 hours or more in a calendar year.

IPERS coverage will begin the quarter after the ongoing relationship is established. Once established, coverage also includes quarters in which the temporary employee makes less than \$1,000. IPERS coverage for a temporary employee ceases when the employee performs no services for an employer during four consecutive calendar quarters or there is a formal termination agreement. Under these circumstances, if the employee returns to temporary employment, he or she then needs to re-establish an ongoing relationship before again becoming eligible for IPERS coverage.