

**PENSION ANNUITIES  
IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (IPERS)**

Employees of the Waterloo Community School District are subject to the regulations of the Iowa Public Employees' Retirement System.

Legal Ref.: Iowa Code §§ 20.9; 260C; 273; 294.16 (2011).

Cross Ref.: 408.5 Pension, Annuities, Federal Social Security

ADOPTED: 6/13/94

Reviewed: 1/94, 12/1/99, 1/2/03, 6/5/08, 10/4/12