

**PENSION ANNUITIES
FEDERAL SOCIAL SECURITY**

Employees of the Waterloo Community School District are subject to the regulations as stated in the Federal Insurance Contributions Act.

Legal Ref.: Iowa Code §§ 20.9; 260C; 294.16.

Cross Ref.: 408.6 Pension Annuities: Iowa Public Employees' Retirement System (IPERS)

ADOPTED: 6/11/90
2/28/94

Reviewed: 1/94, 12/1/99, 1/2/03, 6/5/08, 10/4/12, 3/7/19