

EARLY RETIREMENT

An early retirement program may be offered at the discretion of the Board of Directors. The policy, when offered, must meet all federal and state guidelines.

LEGAL REF.: Iowa Code Sections 97B; 216; 279.46

CROSS REF.: 407.3 Retirement

Approved **January 8, 1968**

Reviewed **December 2016**
July 13, 2020

Revised **April 9, 1979**
January 13, 1992