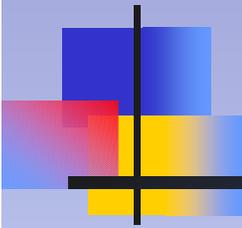


# Wisconsin Retirement System (WRS) Regional Training on Eligibility



**Department of Employee Trust Funds**

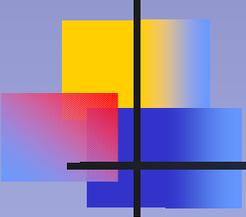
*Mary Pierick, Employer Education Officer*

*Amanda Postel, Employer Education Officer*



**(Local Employers)**

Fall 2007



# Agenda

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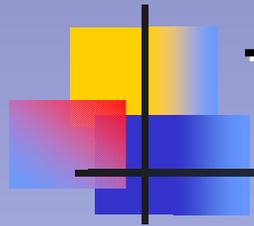
Overview of the Wisconsin Retirement System

Agent Responsibilities

Eligibility for WRS Participation

Rehired Employees and Annuitants

Employment Categories



# Today's Objective

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To provide information that will enable you to administer WRS accurately for your employees

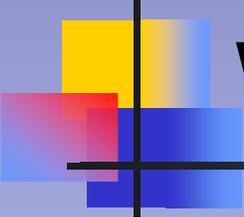
*Share situations & ask questions!*

# Overview of WRS



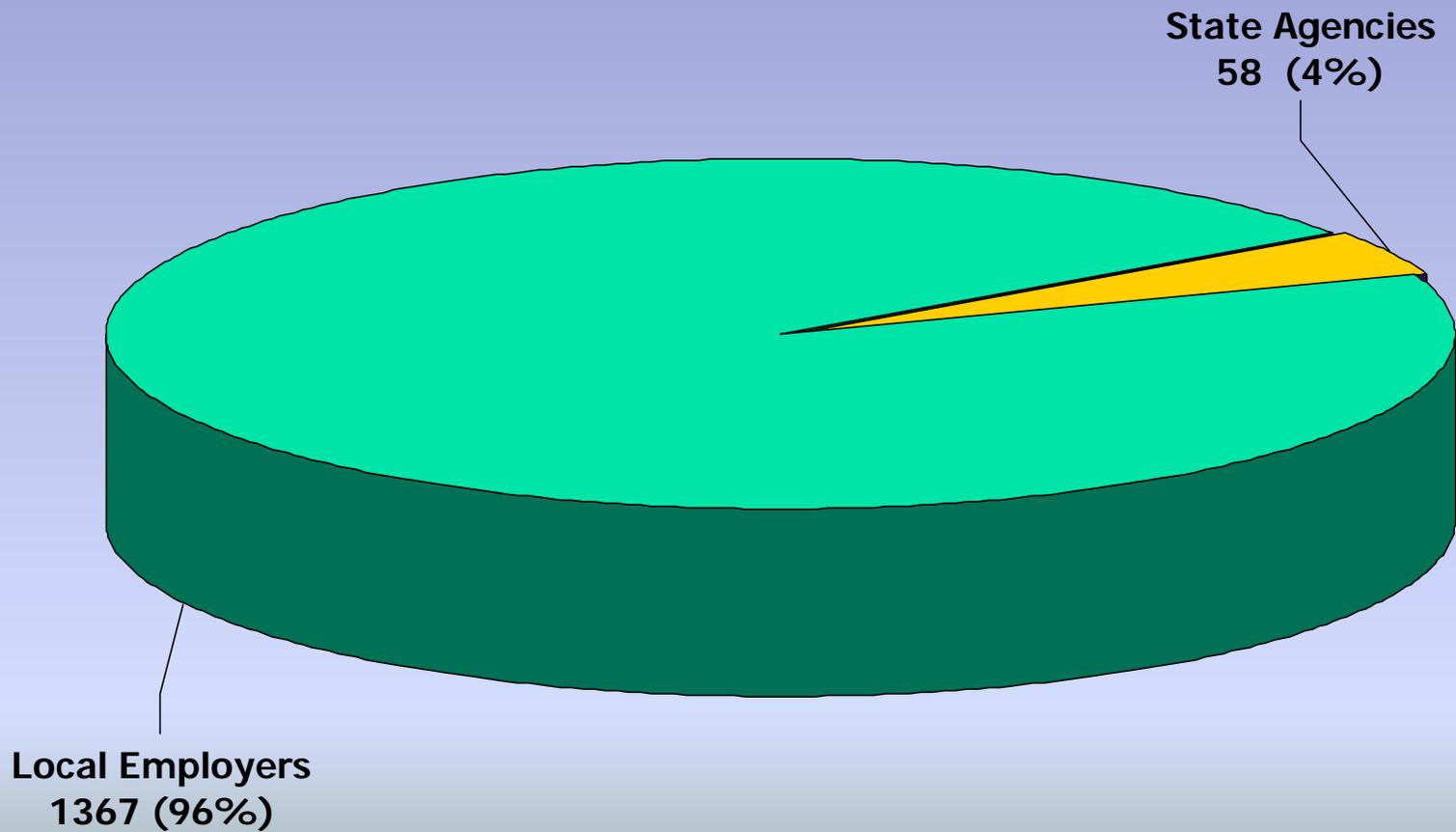
*The journey of a thousand miles  
begins with one step.*

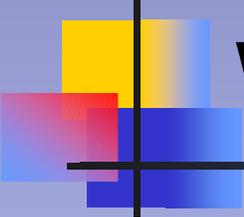
~ Lao Tsze



# WRS Employers (Jan 2007)

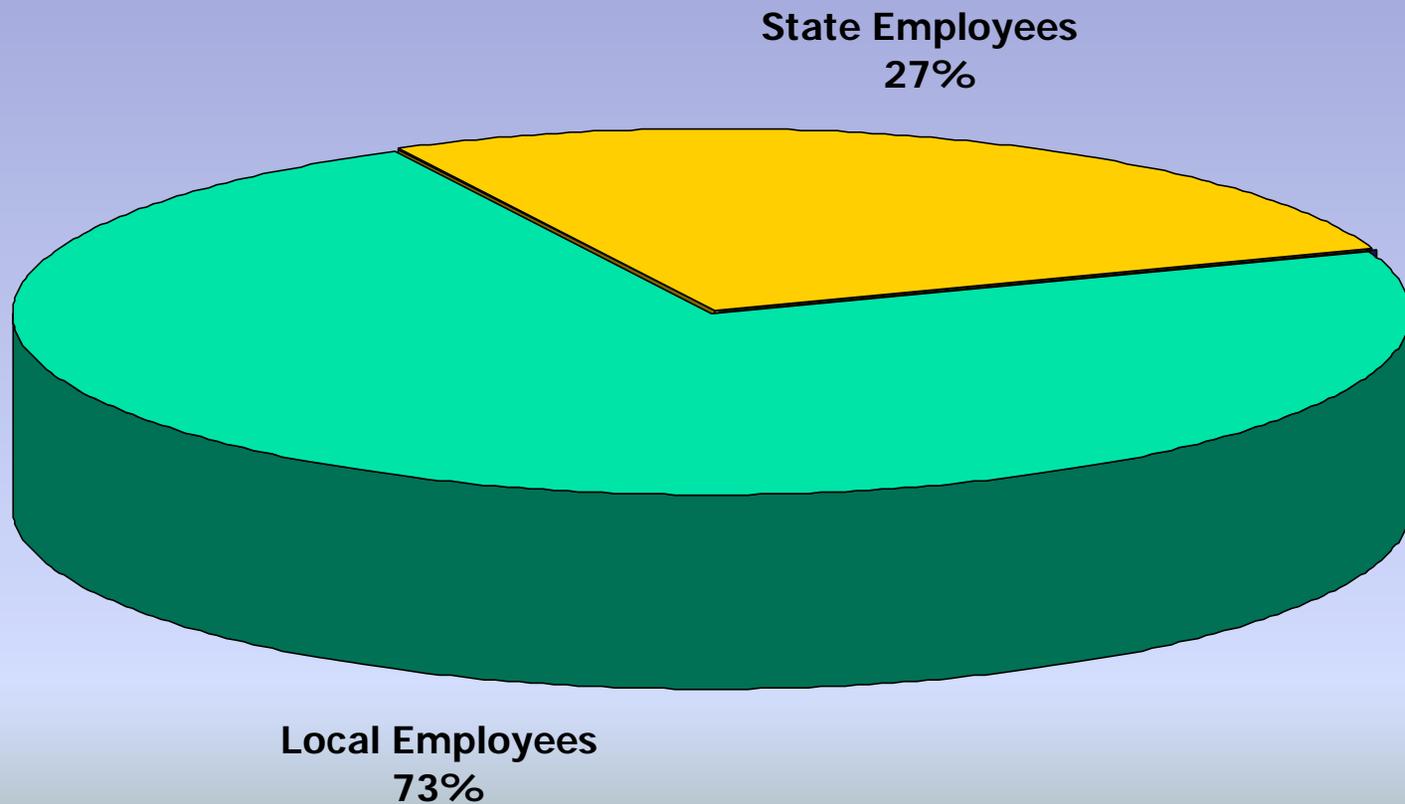
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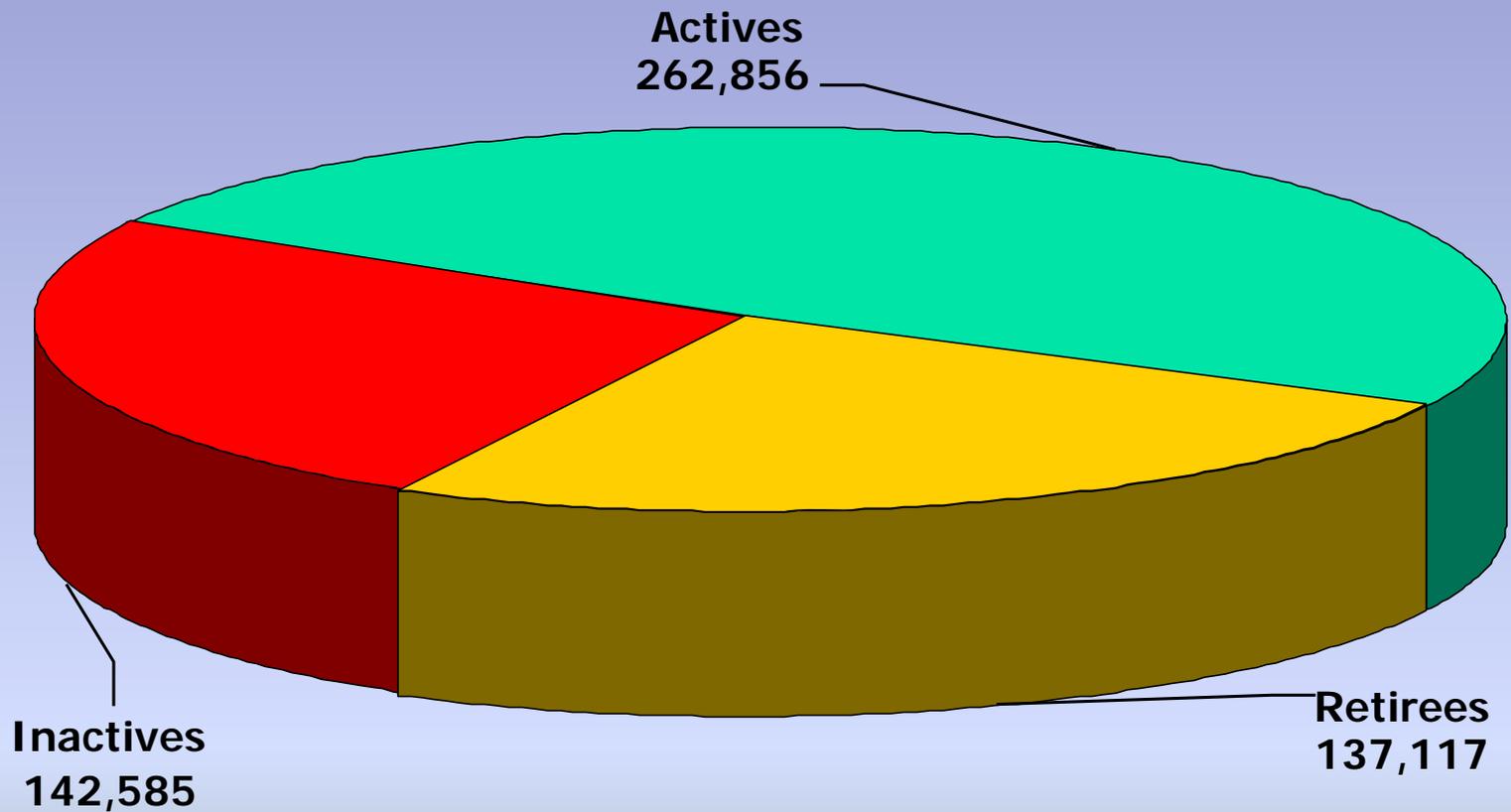


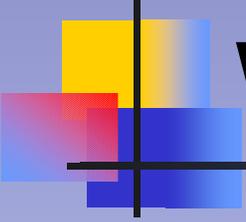
# WRS Employees (Jan 2007)

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# WRS Participants (Jan 2007)

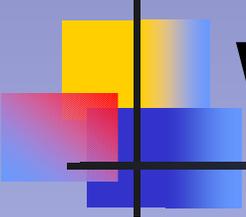




# WRS Statistics (Jan 2007)

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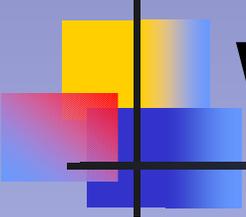
- Assets valued at \$80 billion
- 10th largest public pension fund in the US and 24th largest in the world
- One in five state residents are affected by WRS benefits
- In 2006, paid out \$ 3.2 billion in benefits



# WRS Participation

---

- Open to any WI public employer
  
- Includes (with some exceptions):
  - All Wisconsin Counties, except Milwaukee
  - Public School Districts
  - Wisconsin Technical College System
  - Cooperative Education Service Agencies (CESA)
  - Wisconsin Public Employers electing participation
  - State of Wisconsin
  - University of Wisconsin



# WRS Benefits

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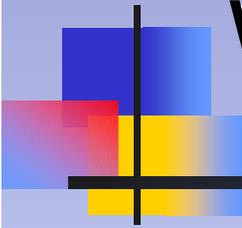
- Retirement
  - Monthly Annuity
  - Lump sum
- Disability Benefits
  - Work and Non-Work Related
    - Disability (Wis. Stat. § 40.63)
    - Long Term Disability Insurance (LTDI)
      - If employed on or after 10/16/1992 or had a break in WRS covered employment after 10/16/1992, only eligible for LTDI
  - Duty Disability for Protective Employees (Work Related)
- Separation Benefits
- Death Benefits

# ETF Benefit Programs Available - Local Employers

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- Group Life Insurance
- Group Health Insurance
- Group Income Continuation Insurance
- Deferred Compensation Program





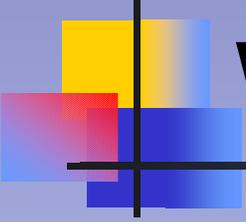
# WRS Agent Responsibilities

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*"Success is not final, failure is not fatal,  
it is the courage to continue that counts"*

~ Winston Churchill





# What's expected?

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Accurate record keeping to ensure accurate dollars at the time of retirement for your employees!



**Begins with . . . *Y O U!***

# Naming an Agent

- Each participating employer must designate an agent(s) through whom all WRS transactions shall be channeled [Wis. Stat. § 40.03 (2) (j)]
- The governing body remains liable for all actions of the agent(s)
  - Common Council
  - Town/Village/County Board
  - School Board
  - Commission



# Designation of Agent Form (ET-1313)

- Use form to:
  - Designate an agent or alternate agent
  - Change existing agent or alternate agent
  
- Available online at: <http://etf.wi.gov>  
(Is a fill-in form)

Department of Employee Trust Funds  
P.O. Box 7931  
Madison, WI 53707-7931

**DESIGNATION OF AGENT**  
Wis. Stat. § 40.03 (2) (j)

The following position is designated as the agent representing the employer in matters pertaining to the programs administered by the Department of Employee Trust Funds. In the event the designated agent is unable to perform the duties of such position, the person indicated below as alternate agent shall be considered the agent until such time as the position designated as the agent is filled. We have also included room for the insurance and retirement contacts:

EMPLOYER IDENTIFYING NUMBER 69-036 \_\_\_\_\_

EMPLOYER LEGAL TITLE \_\_\_\_\_

TITLE OF POSITION OF EMPLOYER AGENT \_\_\_\_\_

NAME OF AGENT \_\_\_\_\_

AGENT'S PHONE NUMBER \_\_\_\_\_ EXT \_\_\_\_\_

AGENT'S E-MAIL ADDRESS \_\_\_\_\_

AGENT'S OFFICE HOURS \_\_\_\_\_

AGENT'S MAILING ADDRESS \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

EFFECTIVE DATE \_\_\_\_\_

TITLE OF POSITION OF ALTERNATE AGENT \_\_\_\_\_

NAME OF ALTERNATE AGENT \_\_\_\_\_

RETIREMENT CONTACT \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_ EXT \_\_\_\_\_

INSURANCE CONTACT \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_ EXT \_\_\_\_\_

Designation Certified By:

Date (MM/DD/CCYY)	Signature and Title of Certifying Official	Phone Number

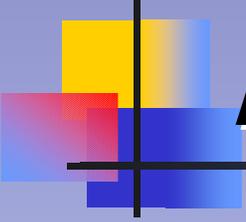
NOTE: For Departments of State Government only, the designation must be certified by the head of that agency.

ET-1313 (REV 4/99)

# Agent Responsibilities

- Be familiar with WRS participation and coverage provisions
- Determine WRS eligibility and employment category(ies)
- Comply with WRS reporting requirements and due dates

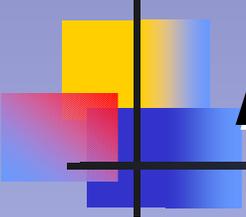




## Agent Responsibilities (cont'd)

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- Be familiar with the proper use of forms and maintain appropriate supply of forms. To reorder forms:
  - Order online at: <http://etf.wi.gov>
  - Call ETF's Supply & Mail Svcs: (608) 266-3302
- Distribute materials for the effective administration of the WRS to employees
  - For example, Statement of Benefits



# Agent Responsibilities (cont'd)

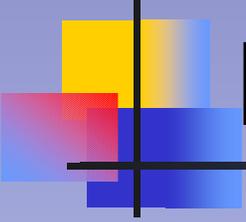
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- Maintain WRS employee records:
  - Could be relevant for an appeal
  - WRS eligibility and category appeals may or may not have a seven-year statute of limitations
  - Employers may be liable for contributions plus interest on past earnings, regardless of when error occurred
  - Clerical errors made in reporting have no time limit

## Agent Responsibilities (cont'd)

- Refer employees to the ETF Call Center for answers about their accounts and benefits:
  - Toll Free: 1-877-533-5020
  - Madison: 608-266-3285





# Resources Available to Agents

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- WRS Administration Manual (ET-1127)
  - Revised 03/2007
- Employer Communication Center
  - Toll free (888) 681-3952
  - Local (608) 264-7900
- ETF's Web site: <http://etf.wi.gov>
- Employer Bulletins
- Forms/Brochures

# Resources Available (Cont.)

- Employer Trainings

- In person
- Video Library

<http://etf.wi.gov/webcasts.htm>



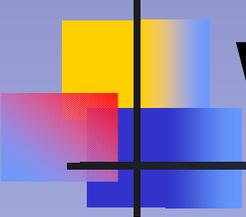
- Future Training

- Focus on select groups (new employees versus experienced employees)
- Ideas for us?

# Determining WRS Eligibility

Knowing  
who to add and  
when to add.

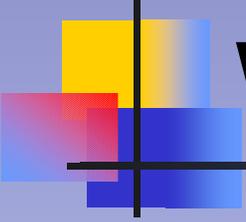




# WRS Eligibility Facts

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- Wis. Stat. § 40.22 establishes the criteria for WRS eligibility
- Intent of the statutes that all employees participate in WRS
- Statutes take precedence over union contracts and other contractual employment agreements



# WRS Eligibility

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- Employers are responsible for determining each employee's eligibility
- Must evaluate **all** employees for WRS eligibility

**ONLY EXCEPTION:** full-time high-school students under age 20 are exempt from WRS

# "Steps" for Determining WRS Eligibility

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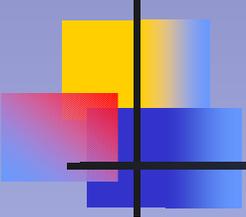
- Employees may be eligible for WRS participation at any of the following times, whichever occurs first:

Upon hire - expectations?

Expectations Change in 1st year

One-Year Anniversary Look Back

12-Month Period Rolling Forward



# "Step 1"

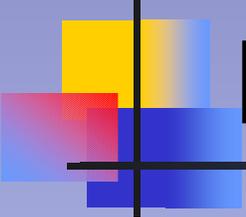
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Upon hire - expectations?

Expectations Change in 1st year

One-Year Anniversary Look Back

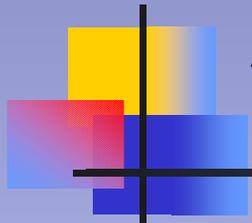
12-Month Period Rolling Forward



# Eligibility Criteria – Upon Hire

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- Enroll in WRS effective the date of hire when employee is expected to work:
  - 600 hours (non-teacher) or 440 hours (teacher)
- AND**
- Be employed for at least one year from date of hire
- Enroll within 10 days of hire
- Example:
  - 03/24/07: Employee hired - 20 hrs/wk, permanent
  - Enroll in WRS; effective date is 03/24/07



# "Step 2"

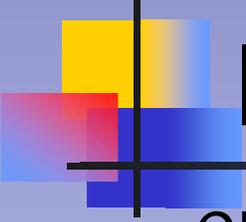
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Upon hire - expectations?

Expectations Change in 1st year

One-Year Anniversary Look Back

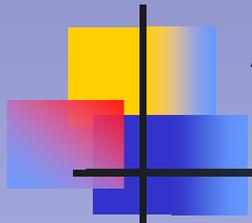
12-Month Period Rolling Forward



# Expectations Change in 1st Year

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- Change in expectation affecting:
  - hours to be worked
  - duration of employment
  
- If both WRS eligibility criteria expected to be met, enroll in WRS effective the date expectations changed
  
- Example:
  - 08/01/06: Hire LTE to work full-time for 6 months
  - 01/15/07: LTE accepts a 9-month appt to begin work on 02/01/07.
  - Enroll in WRS; effective date is 01/15/07



# "Step 3"

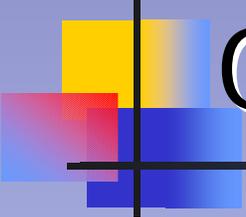
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Upon hire - expectations?

Expectations Change in 1st year

One-Year Anniversary Look Back

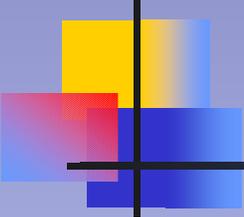
12-Month Period Rolling Forward



# One Year Anniversary Look Back

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- Calculate **actual** hours worked one year after the initial date of hire
- If during past year employee has worked over:
  - 600 hours (non-teacher) or
  - 440 hours (teacher)
- Enroll on the one-year anniversary date
- Example:
  - 03/13/06: Hire non-teacher to work 10 hr/week
  - 03/13/07: Review hours; 645 hours worked
  - Enroll in WRS; effective date is 03/13/07



# "Step 4"

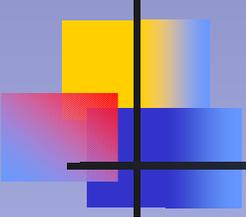
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Upon hire - expectations?

Expectations Change in 1st year

One-Year Anniversary Look Back

12-Month Period Rolling Forward



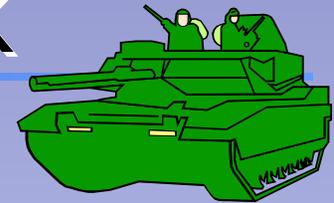
# Rolling 12-Month Look Back

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- Employees working the required hours (600 or 440) in any 12 consecutive months must be enrolled
- Continuously monitor hours worked after one-year anniversary:
  - At each future payroll:
    - Add the hours from most recent payroll period
    - Subtract the hours from oldest payroll period
  - Determine actual day minimum hours met
  - Enroll in WRS the **day after** minimum hours met

# WRS Eligibility – Rolling 12-Month Period Look Back

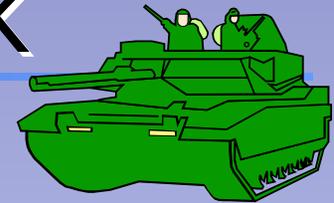
Example: Hired 2/19/06



2006																										
Payroll	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Begin Date	1/8/06	1/22/06	2/5/06	2/19/06	3/5/06	3/19/06	4/2/06	4/16/06	4/30/06	5/14/06	5/28/06	6/11/06	6/25/06	7/9/06	7/23/06	8/6/06	8/20/06	9/3/06	9/17/06	10/1/06	10/15/06	10/29/06	11/12/06	11/26/06	12/10/06	12/24/06

2007																										
Payroll	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Begin Date	1/6/07	1/20/07	2/3/07	2/17/07	3/3/07	3/17/07	3/31/07	4/14/07	4/28/07	5/12/07	5/26/07	6/9/07	6/23/07	7/7/07	7/21/07	8/4/07	8/18/07	9/1/07	9/15/07	9/29/07	10/13/07	10/27/07	11/10/07	11/24/07	12/8/07	12/22/07

# WRS Eligibility – Rolling 12-Month Period Look Back

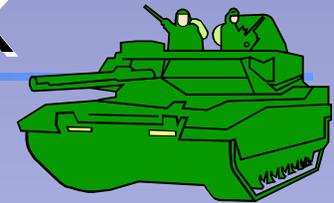


2006																										
Payroll	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Begin Date	1/8/06	1/22/06	2/5/06	2/19/06	3/5/06	3/19/06	4/2/06	4/16/06	4/30/06	5/14/06	5/28/06	6/11/06	6/25/06	7/9/06	7/23/06	8/6/06	8/20/06	9/3/06	9/17/06	10/1/06	10/15/06	10/29/06	11/12/06	11/26/06	12/10/06	12/24/06
Payroll #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26

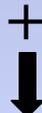


2007																										
Payroll	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Begin Date	1/6/07	1/20/07	2/3/07	2/17/07	3/3/07	3/17/07	3/31/07	4/14/07	4/28/07	5/12/07	5/26/07	6/9/07	6/23/07	7/7/07	7/21/07	8/4/07	8/18/07	9/1/07	9/15/07	9/29/07	10/13/07	10/27/07	11/10/07	11/24/07	12/8/07	12/22/07
Payroll #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26

# WRS Eligibility – Rolling 12-Month Period Look Back



2006																										
Payroll	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Begin Date	1/8/06	1/22/06	2/5/06	2/19/06	3/5/06	3/19/06	4/2/06	4/16/06	4/30/06	5/14/06	5/28/06	6/11/06	6/25/06	7/9/06	7/23/06	8/6/06	8/20/06	9/3/06	9/17/06	10/1/06	10/15/06	10/29/06	11/12/06	11/26/06	12/10/06	12/24/06
Payroll #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26



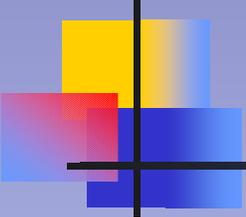
2007																										
Payroll	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Begin Date	1/6/07	1/20/07	2/3/07	2/17/07	3/3/07	3/17/07	3/31/07	4/14/07	4/28/07	5/12/07	5/26/07	6/9/07	6/23/07	7/7/07	7/21/07	8/4/07	8/18/07	9/1/07	9/15/07	9/29/07	10/13/07	10/27/07	11/10/07	11/24/07	12/8/07	12/22/07
Payroll #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26

# Eligibility - Duration of Employment

*Success seems to be largely  
a matter of hanging on  
after others have let go*

**~William Feather**

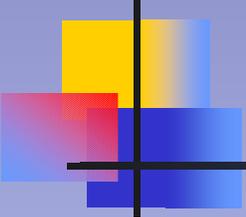




# Employed Less Than 30 Days

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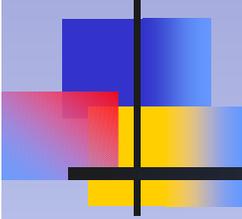
- If an employee is eligible upon hire, then terminates within 30 calendar days:
  - Employee is **not eligible** for WRS participation
- Example:
  - 04/02/07 - Hire employee, WRS eligibility criteria met.
  - By 04/12/07 - Enroll employee effective date of hire.
  - 04/28/07 – Employee quits.
  - Complete transaction report indicating termination date.
  - Employee is not eligible for WRS participation - Action Code 03



## WRS Eligible Less Than 30 Days

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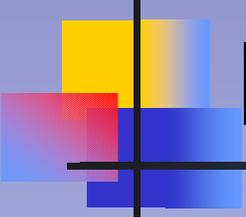
- If the period (duration) of employment is more than 30 days:
  - WRS coverage may be less than 30 days
  - Employee is eligible for WRS participation
  
- Example:
  - 02/15/07: Hire employee; WRS eligibility criteria not expected to be met at time of hire
  - 04/06/07: Expectations change; WRS eligible
  - 05/01/07: Employee resigns.
  - Employee is WRS eligible 04/06/07 – 05/01/07



# Eligibility Situations

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*Let's put the knowledge into practice!*



# Eligibility Situation #1

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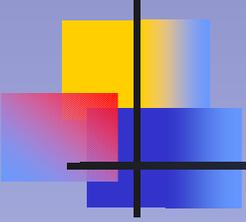
On February 2, 2006, Marilyn began working a permanent, part-time position (10 hours per week) for the City of Green Bay.

Marilyn is evaluated on February 2, 2007, her one-year anniversary date. The employer determines that Marilyn is not eligible for WRS participation because she has only worked 580 hours for the year.

Continuous monitoring of the total number of hours Marilyn has worked begins on each subsequent payroll period. As each future payroll is processed, the hours from the most recent payroll are added and the hours from the oldest payroll period are subtracted. This is to determine the total hours worked in the immediately preceding 12 months.

As of May 12, 2007, Marilyn has worked 605 hours in the immediately preceding 12 months.

Marilyn terminates her employment with the City of Green Bay on May 31, 2007.



# Eligibility Questions

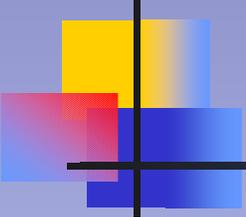
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**Question #1:** Is Marilyn eligible to participate in the WRS?

Yes

**OR**

No



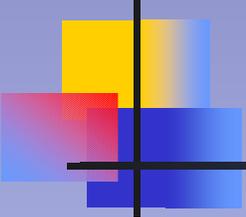
# Eligibility Questions

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**Answer Question #1:**

**Question #2:** If yes, what date should Marilyn be enrolled in the WRS?

- A. 2/2/06
- B. 2/2/07
- C. 5/12/07
- D. 5/13/07



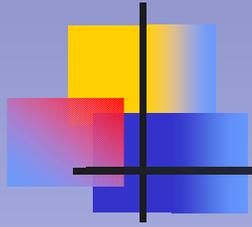
# Eligibility Questions

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**Answer Question #2:**

**Question #3:** Because Marilyn terminated employment within 30 days of becoming WRS eligible, she loses that WRS coverage.

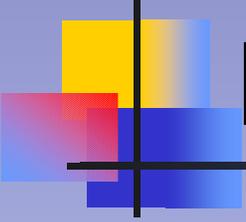
True      **OR**      False



# Eligibility Questions

---

**Answer Question #3:**



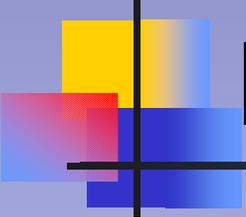
## Eligibility Situation #2

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The City of Monroe hires Mitch as a limited-term employee on June 3, 2006. It is expected that Mitch will work 10 hours/week assisting with various duties with the Street Department.

On August 15, 2006, a federal matching grant is awarded to the city that allows you to increase Mitch's hours to 20 hours/week. You offer, and Mitch accepts, the additional hours on August 16, 2006. He will begin working the additional hours on September 1, 2006.

On September 10, 2006, Mitch resigns from his position with the City of Monroe to accept a full-time position in Janesville.

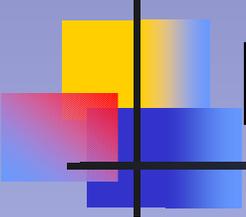


# Eligibility Questions

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**Question #1:** Should Mitch be enrolled in the WRS?

Why **OR** Why Not?

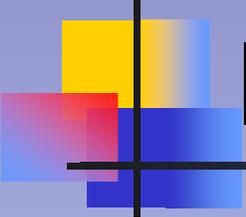


# Eligibility Questions

---

**Answer Question #1:**

**Question #2: On what date?**



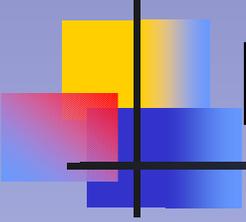
# Eligibility Questions

---

**Answer Question #2:**

**Question #3:** Mitch is not eligible for WRS participation because the funding for the extra hours come from an outside source.

True      **OR**      False



# Eligibility Questions

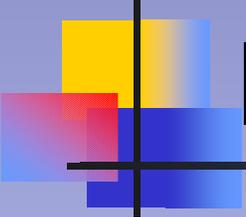
---

## Answer Question #3:

**Question #4:** Contributions for Mitch should be withdrawn because he was WRS eligible for less than 30 days.

True

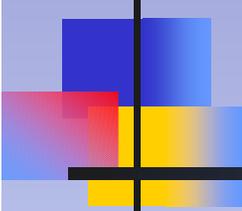
False



# Eligibility Questions

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**Answer Question #4:**

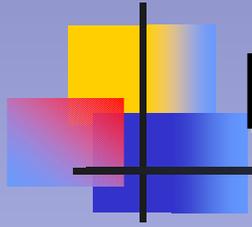


# New Employee

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The art of living lies less  
in eliminating our troubles  
than in growing with them  
~**Bernard M. Baruch**





# ET-2572

## New Employee Benefit Checklist (Front Page)

### Not Required



Department of Employee Trust Funds  
P. O. Box 7931  
Madison, WI 53707-7931

### NEW EMPLOYEE BENEFIT CHECKLIST

Employee Name:	Social Security Number
----------------	------------------------

- A. New Employee Hired**
  - 1. Determine eligibility for WRS (See Eligibility Worksheet on reverse and *WRS Administration Manual*, ET-1127, Chapter 3)
  - 2. Previous Service Check (FAX ET-1715 form to (608) 266-5801 or call ETF toll free at 1-888-681-3952 or local at (608) 264-7900 or access ONE, (On-line Network for Employers, formerly Extranet).
  - 3. Was a previous service check completed?  Yes  No
  - 4. WRS service (Local: \_\_\_\_\_ years \_\_\_\_\_ months) (State: \_\_\_\_\_ years \_\_\_\_\_ months)
  - 5. Separation benefit taken?  Yes  No
  - 6. Is the employee a "rehired annuitant"?  Yes  No  
If yes and in a WRS eligible position, was a *Rehired Annuitant Election* (ET-2319) completed?  Yes  No
- B. WRS Retirement Program - www.etf.wi.gov**
  - 1. *Your Benefit Handbook* (ET-2119)
  - 2. Enrollment and Employment Category (ET-2316)
  - 3. *Variable Election Form* (ET-2356)
  - 4. *Additional Contributions* (ET-2123)
- C. Wisconsin Public Employers Group Life Insurance - www.etf.wi.gov**
  - 1. *WPE Group Life Insurance Brochure* (ET-2101)
  - 2. Enrollment/application (ET-2304) Provided \_\_\_\_\_ Due \_\_\_\_\_ Returned \_\_\_\_\_
- D. Health Insurance - www.etf.wi.gov**
  - 1. *It's Your Choice - Local* (ET-2128)
  - 2. *It's Your Choice - State* (ET-2107)
  - 3. Enrollment/Application (ET-2301) Provided \_\_\_\_\_ Due \_\_\_\_\_ Returned \_\_\_\_\_
- E. Income Continuation Insurance - www.etf.wi.gov**
  - 1. *Income Continuation Insurance - Local* (ET-2129)
  - 2. *Income Continuation Insurance - State* (ET-2106)
  - 3. Enrollment/Application (ET-2307) Provided \_\_\_\_\_ Due \_\_\_\_\_ Returned \_\_\_\_\_
- F. Wisconsin Deferred Compensation (1-877-457-9327) - www.wdc457.org**
  - 1. Brochure
  - 2. Enrollment (WDC form – non-ETF form) Provided \_\_\_\_\_ Due \_\_\_\_\_ Returned \_\_\_\_\_
- G. Employee Reimbursement Account (State Only) - www.etf.wi.gov**
  - 1. Benefits Booklet
  - 2. Enrollment/Application (FBMC form) Provided \_\_\_\_\_ Due \_\_\_\_\_ Returned \_\_\_\_\_
- H. Long Term Care Insurance (State Only) – www.etf.wi.gov**
  - 1. Brochures and Applications (Company specific forms - non-ETF forms)
- I. EPIC (State Only) -**
  - 1. Brochure/Application (EPIC form - non-ETF form)

The Payroll Representative signature represents confirmation that information was presented, due dates identified, and appropriate forms supplied for all ETF administered benefits offered by the employer.

The Employee Acknowledgment signature represents receipt of materials and recognition of due dates.

Date (MM/DD/CCYY)	Payroll Representative	Date (MM/DD/CCYY)	Employee Acknowledgment
-------------------	------------------------	-------------------	-------------------------

WRS Eligibility Worksheet For New Employees

1. Date of hire: \_\_\_\_\_

2. Expectations upon hire are:

Hours per year: \_\_\_\_\_

For how long: \_\_\_\_\_

If the expectations in #2 are 600 hours for non-teachers or 440 hours for teacher per year and for at least one year, enroll immediately in WRS with the effective date as the first day that compensable service is rendered (no further monitoring is required).

If the expectations in #2 are less than 600 hours for non-teachers or 440 hours for teachers per year or for less than one year, go to Step 3.

3. Monitor employee's expectation of employment for changes for one year from date of hire.

a. If within the first year after hire date in #1, either expectation changes to:

- 1) Employee expected to work 600 hours or more for non-teachers or 440 hours or more for teachers and
- 2) For at least one year.

b. Enroll immediately on the date the expectation changed, i.e. when the employee accepts the position with additional hours or a change in the length of employment (no further monitoring is required).

c. Date the expectation changed \_\_\_\_\_.

d. Expectation changed due to \_\_\_\_\_.

4. If expectation did not change during the first year, then on the one-year anniversary date, review the **actual hours worked** from the date of hire (#1) through the one-year anniversary date.

a. Number of hours \_\_\_\_\_ worked from \_\_\_\_\_ through \_\_\_\_\_  
(#1) (one year anniversary date)

If the number of hours in #4 a. is 600 hours or more for non-teachers or 440 hours or more for teachers enroll in WRS on the one-year anniversary date of \_\_\_\_\_ (no further monitoring is required).

If the number of hours in #4 a. is less than 600 hours for non-teachers or 440 hours for teachers, go to Step 5.

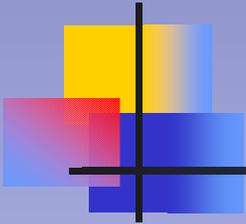
b. Date enrolled in WRS \_\_\_\_\_ (one year anniversary date).

5. Requires continuous monitoring of one-year period by adding the hours in the most recent payroll period and dropping the hours in the oldest payroll period.

a. 600 hours for non-teachers or 440 hours for teachers met on \_\_\_\_\_ (enroll in WRS on this date).

**If rehired employee, please see WRS Employer Manual Chapter 3. If rehired annuitant see Chapter 15.**

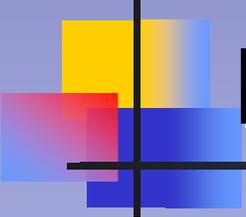
ET-2572 (REV 12/2006)



ET-2572

# New Employee Benefit Checklist (Back Page)

**ON OUR  
WEBSITE**



# New Employee - WRS Eligible

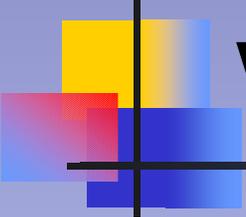
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Provide each new employee with:

- ET-2119 Your Benefits Handbook
- ET-2123 Additional Contributions Brochure
- ET-2356 Variable Election Form



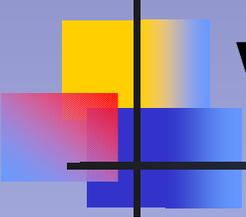
**Required**



# Variable Annuity Plan

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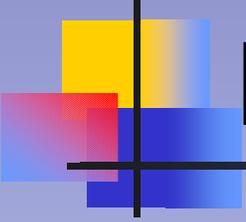
- Option to deposit 50% of future WRS contributions in the Variable Trust Fund
- Complete *Election to Participate in Variable Trust Fund* form (ET-2356)
  - If ETF receives form within 30 days of the WRS effective date, effective immediately
  - Otherwise, effective January 1 of year following receipt by ETF



## Variable Annuity Plan (Cont'd)

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- File *Canceling Variable Participation* form (ET-2313) to cancel participation
  - Effective January 1 of year following receipt by ETF
  
- Once cancellation is effective, it cannot be rescinded
  - Exception: Employee that opted out of Variable Trust Fund on or before 1/1/99



## Reminders - Eligibility

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- **Employers** are responsible for determining each employee's WRS eligibility
- If employees meet the eligibility criteria, they **must** be enrolled in WRS
- Employees that do not meet the criteria may **not** be enrolled in WRS
- Document, document, document . . .

# WRS Account Update - Enrollment

## Wisconsin Retirement System (WRS) P060 WRS Enrollment Entry Form

If the employee you are enrolling is receiving an annuity from WRS, please refer to the WRS Administration Manual Chapter 15 for specific instructions. [Click here to view the manual.](#)

### Employer:

Agent Title:  
Agent Name:

Report Date:

### Employee's Indicative Data

Social Security Number:   
First Name:  Middle Initial:   
Last Name:   
Address:    
City, State, Zip:     
Date of Birth:  (mm/dd/ccyy) Gender:  (M or F)  
Statement of Benefit Distribution Code:  (optional)

### Coverage Data

WRS Participation Begin Date:  (mm/dd/ccyy)  
Employment Category:   

- Please select one
- 00 General Employment
- 01 Court Reporter

- Used to create or reactivate an account
- Submit within 10 days of employee becoming eligible
- Required fields to input
- Runs through edits for accuracy

# Enrollment Form ET-2316

- For paper forms:
  - **Employer should complete** (do not give to employee)
  - Submit **legible**, completed form within 10 days of employee becoming eligible
  - Required fields
  - On our website (Is a fill-in form)

Department of Employee Trust Funds  
P.O. Box 7931  
Madison, WI 53707-7931

**WISCONSIN RETIREMENT SYSTEM ENROLLMENT**  
Wis. Stat. § 40.22

Is employee receiving an annuity from the WRS?  NO  YES  
If yes, do not complete this form. Instead, refer to Chapter 15 of the *WRS Administration Manual* and form ET-2319.

**EMPLOYER: PLEASE TYPE OR PRINT IN INK – All Information Must Be Legible**

Please refer to Chapter 5 of the *WRS Administration Manual* (ET-1127) for instructions on completing this form. *Complete all areas below.*

Employee Name (Last, First, Middle)		Report Date (MM/DD/CCYY)
Address (Street, City, State, Zip)		Social Security Number
Employer Name (if State of Wisconsin, include department)	Gender <input type="checkbox"/> Male <input type="checkbox"/> Female	Birthdate (MM/DD/CCYY)
ETF Employer ID No. 69-036-	Date WRS Participating Employment Began With This Employer (MM/DD/CCYY) _ / _ / _	Date of Hire (MM/DD/CCYY)

**EMPLOYMENT CATEGORY**

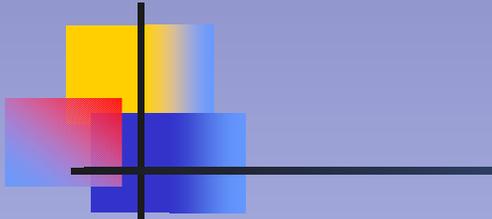
00 General Employee  
 01 Court Reporter  
 02 State Executive Retirement Plan [Wis. Stat. § 20.923 (4), (8), or (9)]  
 03 Protective Occupation Under Social Security  
 04 Protective Occupation Not Under Social Security  
 05 Supreme Court Justice  
 06 Legislator or State Constitutional Officer  
 07 Court of Appeals Judge  
 08 Circuit Judge  
 09 Elected Official or Appointed to Fill an Elected Office  
 10 Teacher  
 11 Executive Teacher (State Agencies Only)  
 12 Educational Support Personnel

<b>AGENT MUST SIGN HERE</b>	I hereby certify the named is an employee of this participating employer normally performing at least 600 hours of work in a year (or 1/3 of full-time if a teacher which is at least 440 hours per ETF 20 015) and is otherwise eligible as an "employee" pursuant to Wis. Stat. § 40.02 (26). I understand that Wis. Stat. § 943.395 provides criminal penalties for knowingly making false or fraudulent claims on this form and hereby certify that, to the best of my knowledge and belief, the above information is true and correct. I certify that I am responsible for reporting coverage information to the Wisconsin Retirement System.	
	Date (MM/DD/CCYY)	Signature & Title of Agent
		Telephone No.

*Make a copy for your records and one for your employee. Submit original to address at top of form.*

ET-2316 (REV 03/2006)

# Employment Begin Date Change Entry



## Required Fields:

- SSN
- First Name
- Last Name
- Date of Birth
- Gender
- WRS Participation Begin Date
- Employment Category

- Note: Enter the corrected date

**Wisconsin Retirement System (WRS)**  
**P033 Employment Begin Date Change Form**

Please refer to the WRS Administration Manual for specific instructions. [Click here to view the manual.](#)

---

**Employer:** Report Date:  
Agent Title:  
Agent Name:

---

**Employee's Indicative Data**

Social Security Number:

First Name:  Middle Initial:

Last Name:

Date of Birth:  (mm/dd/ccyy) Gender:  (M or F)

**Coverage Data**

WRS Participation Begin Date:  (mm/dd/ccyy)

Employment Category:

Please select one

00 General Employment

01 Court Reporter

# Correction/Change Form ET-2810

- Paper forms must be used for :
  - Social Security Number corrections - copy of card required
  - Date of birth corrections - certified birth certificate required
  - See exception process Subchapter 606
  - On our website (Is a fill-in form)

Department of Employee Trust Funds  
 Wisconsin Retirement System  
 801 W. Badger Rd. – P. O. Box 7931  
 Madison, WI 53707-7931

**EMPLOYEE IDENTIFICATION CORRECTION/CHANGE**  
 Wis. Stat. § 40.03 and 40.07

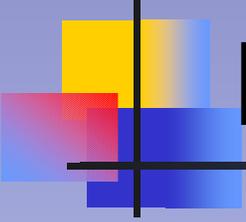
See reverse side for field requirements for each type of account correction.

PLEASE TYPE OR PRINT IN INK		
Please refer to Chapter 5 of the WRS Employer Manual (ET-1127) for instructions on completing this form.		Report Date (MM/DD/YYYY)
Employee Name (Last, First, Middle)	Gender <input type="checkbox"/> Male <input type="checkbox"/> Female	Former Name (Birth/Married)
Address (Street, City, State, Zip, Foreign Country & Mail Code – if not USA)		Birthdate (MM/DD/YYYY) (Submit a copy of Birth Certificate)
Date Participating Employment Began With This Employer (MM/DD/YYYY)	Statement of Benefits Distribution Code	Incorrect ETF Employer Identification Number 69-036-
Correct ETF Employer Identification Number <b>69-036-</b>	Employer Name (if State of Wisconsin, include department)	
Incorrect Employment Category	Correct Employment Category	

<p><b>ACCOUNT CORRECTION</b> (See descriptions on other side.)</p> <p><input type="checkbox"/> <b>P030</b> Social Security Number (Identification required)</p> <p><input type="checkbox"/> <b>P031</b> Name</p> <p><input type="checkbox"/> <b>P032</b> Birthdate (Identification required)</p> <p><input type="checkbox"/> <b>P033</b> Employment Begin Date</p> <p><input type="checkbox"/> <b>P034</b> Statement of Benefits Distribution Code</p> <p><input type="checkbox"/> <b>P035</b> ETF Employer Number</p> <p><input type="checkbox"/> <b>P036</b> Gender Indicator</p> <p><input type="checkbox"/> <b>P063</b> Employment Category</p>	<p style="text-align: center;"><b>FOR ETF USE ONLY</b></p> <p><input type="checkbox"/> <b>P039</b> Coverage Begin Date _____</p> <p><input type="checkbox"/> <b>P041</b> Verification (Only check this box to <u>change</u> verification code)</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No SS No. Verified</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No DOB Verified</p> <p><input type="checkbox"/> <b>P065</b> Delete incorrect employment category</p> <p>Incorrect Birthdate _____</p> <p><input type="checkbox"/> Keying Error</p>
---	--

<p><b>AGENT MUST SIGN HERE</b></p> <p>➔</p>	<p>I understand that Wis. Stat. § 943.395 provides criminal penalties for knowingly making false or fraudulent claims on this form and hereby certify that, to the best of my knowledge and belief, the above information is true and correct. I certify that I am responsible for reporting coverage information to the Wisconsin Retirement System.</p>		
	<table style="width: 100%;"> <tr> <td style="width: 50%;">Date Signed (MM/DD/YYYY)</td> <td style="width: 50%;">Signature and Title of Agent</td> </tr> </table>	Date Signed (MM/DD/YYYY)	Signature and Title of Agent
Date Signed (MM/DD/YYYY)	Signature and Title of Agent		

ET-2810 (REV 03/2006)



# Morning Break

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This is a morning break of 15 minutes. The clock is provided for your convenience.

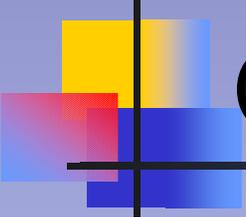
If you are watching this as a recorded training, you may click on the next slide to continue the training.

# Eligibility - Rehired Employees

*The pure and simple truth is  
rarely pure and never simple.*

~ Oscar Wilde





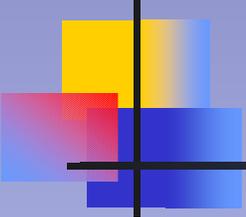
# Continuation of WRS Participation

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- Once eligible for WRS, eligibility continues until:
  - Employee - employer relationship at the same employer has been terminated for 12 or more consecutive months

**OR**

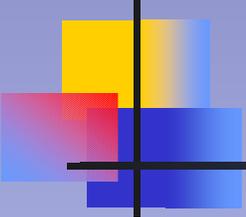
- Employee terminates, receives a WRS benefit, **and** meets the *Minimum Required Break in Service*



# Terminations

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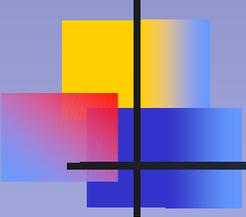
- Requires “good-faith” termination of employment to qualify for a benefit
- Wis. Adm. Code ETF 10.08 defines valid terminations as it pertains to WRS
- The employee/employer relationship is severed and employer has no right to future services from employee



# Eligibility - Rehired Employees

---

1. Rehired by the same employer
  - Not previously WRS eligible
2. Rehired by the same employer
  - Previously under WRS
  - Did not take a benefit
3. Rehired by same or any employer
  - Received a benefit (annuity, lump sum)
  - Met the minimum required break in service

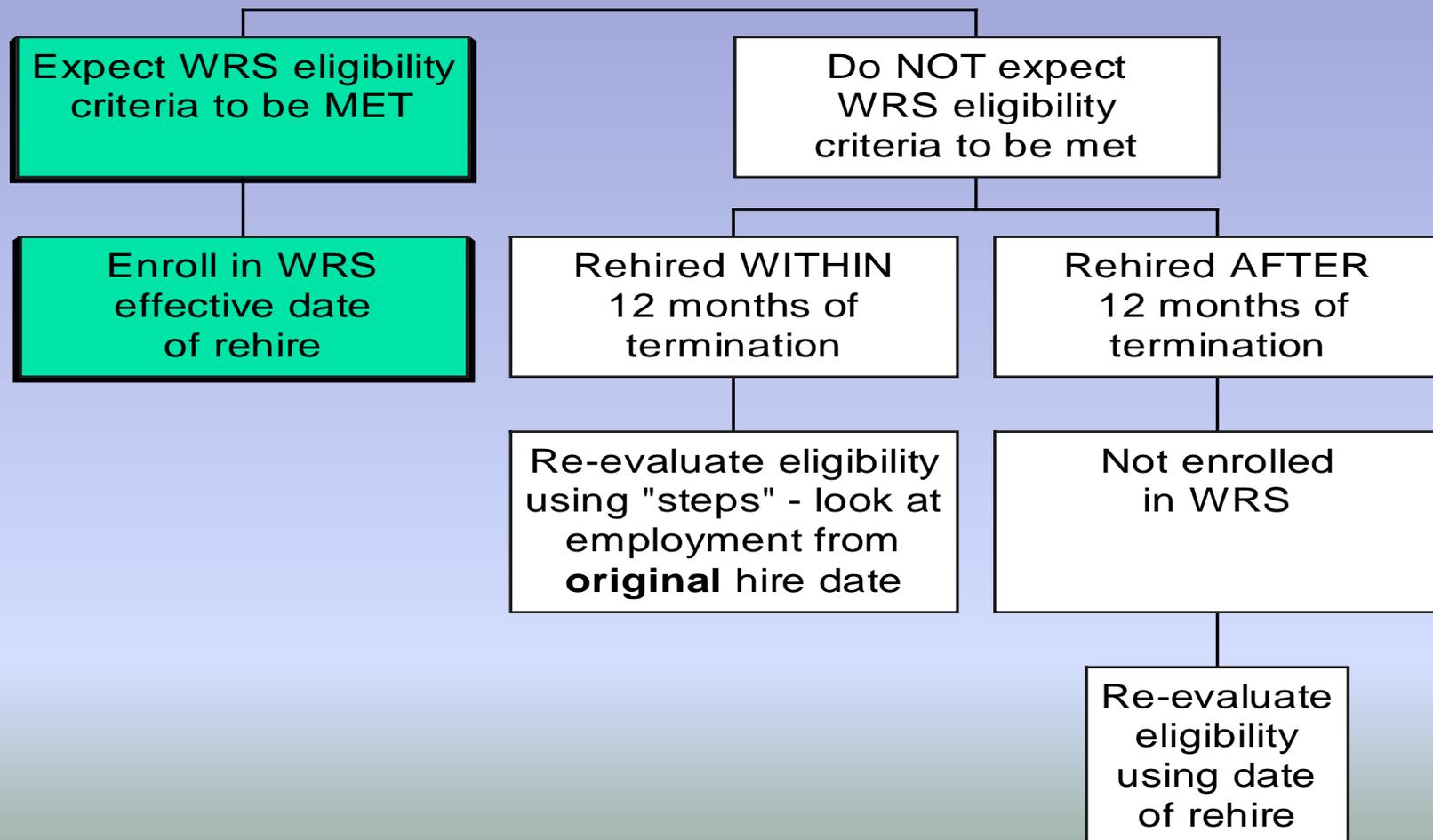


# All Rehired Employees

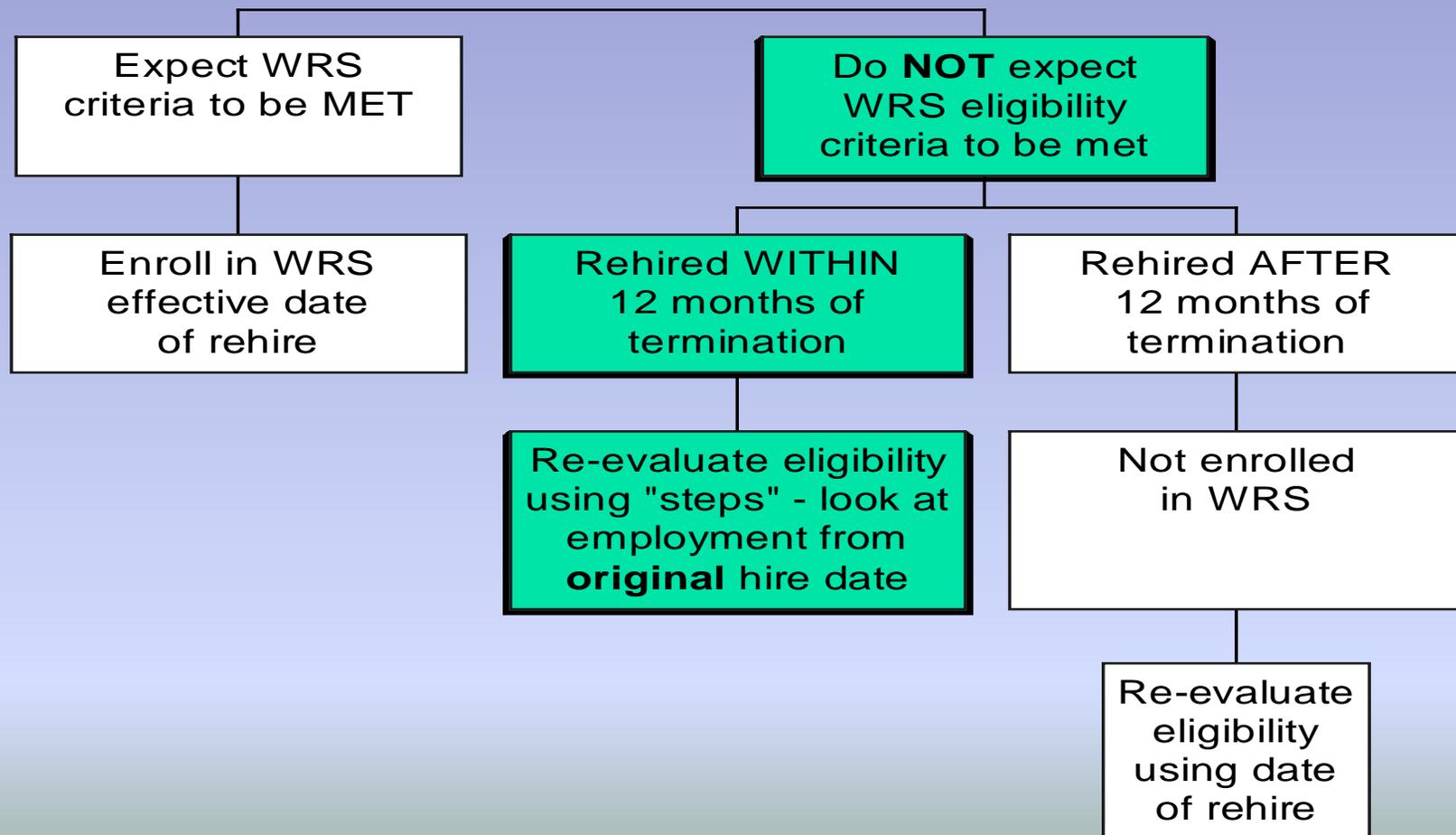
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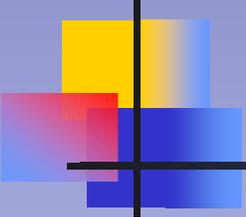
- Check Previous WRS Service
  - On-Line Network for Employers (ONE)
  - WRS Previous Service Checks Form (ET-1715)
  
- Determine if employee received a WRS benefit:
  - Monthly Retirement Annuity
  - Retirement Lump-Sum
  - Separation Benefit

# 1. Rehired by Same Employer NOT Previously Under WRS



# 1. Rehired by Same Employer **NOT** Previously Under WRS

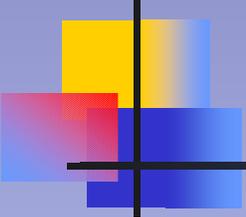




## Example #1:

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- 02/01/06: Employee hired in permanent position to work 10 hours/week (Expectation less than 600 hours in a year)
- 08/02/06: Employee resigns
- 10/14/06: Employee rehired in permanent position to work 10 hours/week
- Do one-year anniversary look back on 2/1/07 to 2/1/06

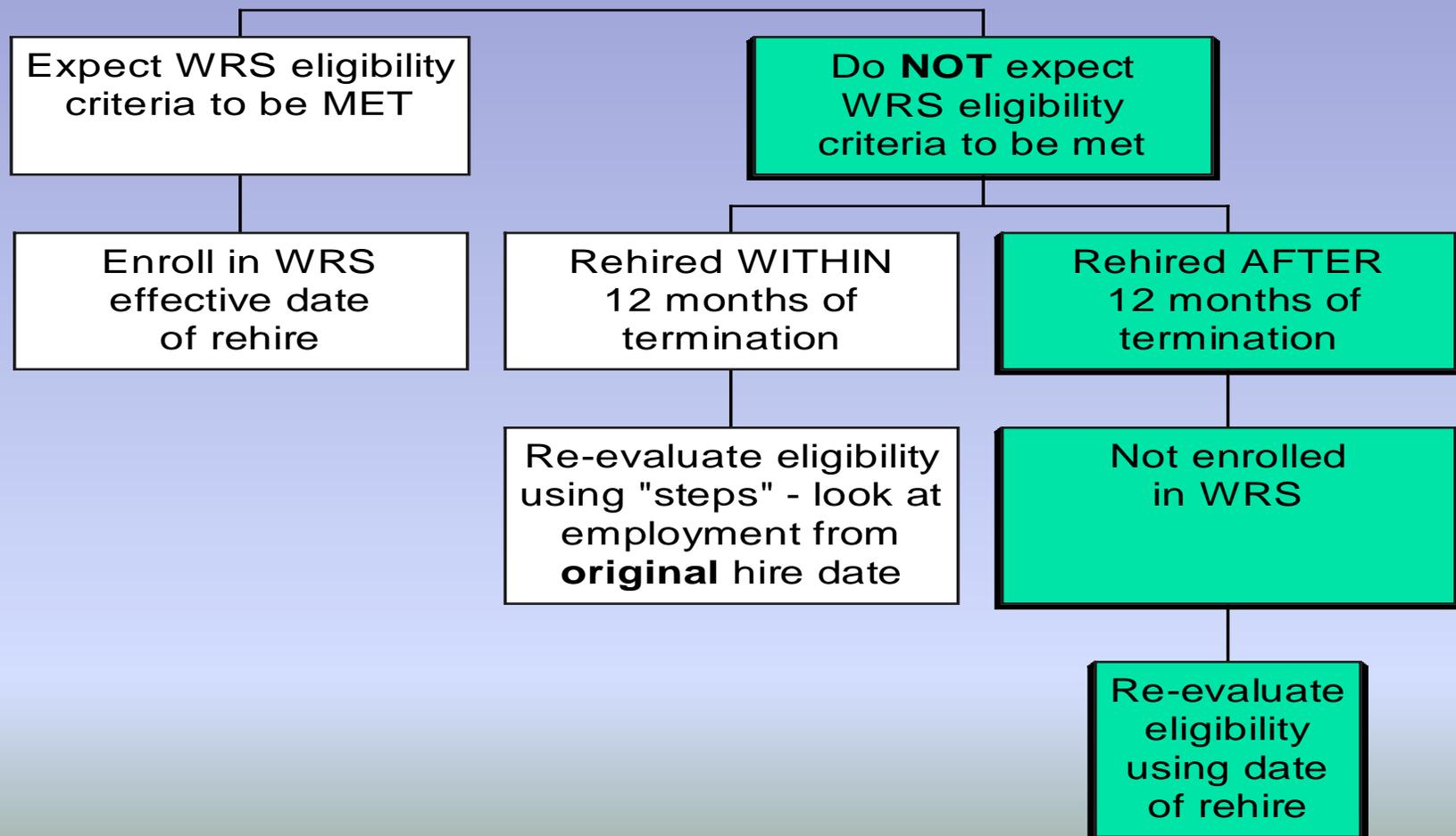


## Example #2:

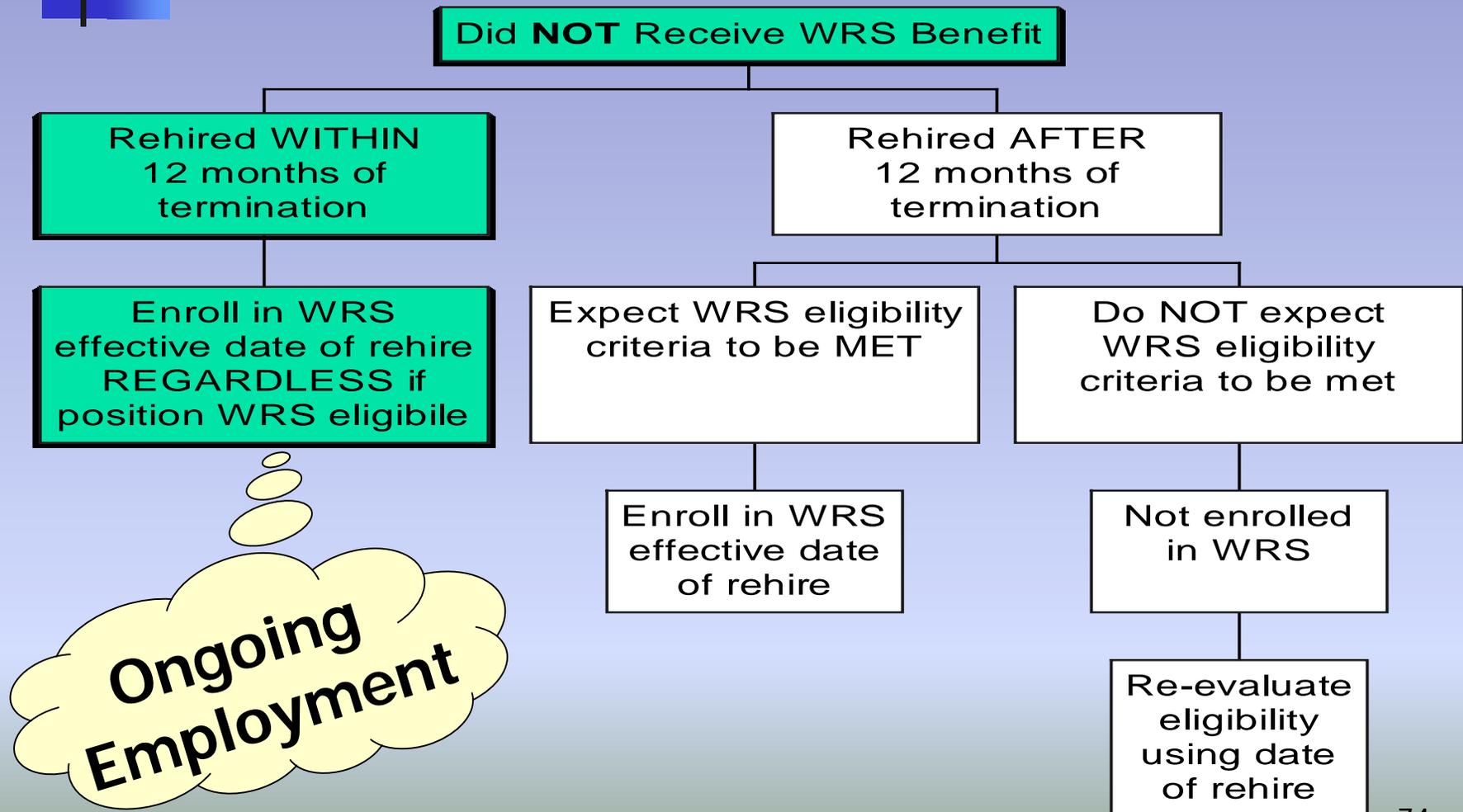
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- 02/01/06: Employee hired in permanent position to work 10 hours/week (Expectation less than 600 hours in a year)
- 10/02/06: Employee resigns
- 04/14/07: Employee rehired in permanent position to work 10 hours/week
- Do one-year anniversary:  
4/14/07 back to 4/14/06

# 1. Rehired by Same Employer **NOT** Previously Under WRS

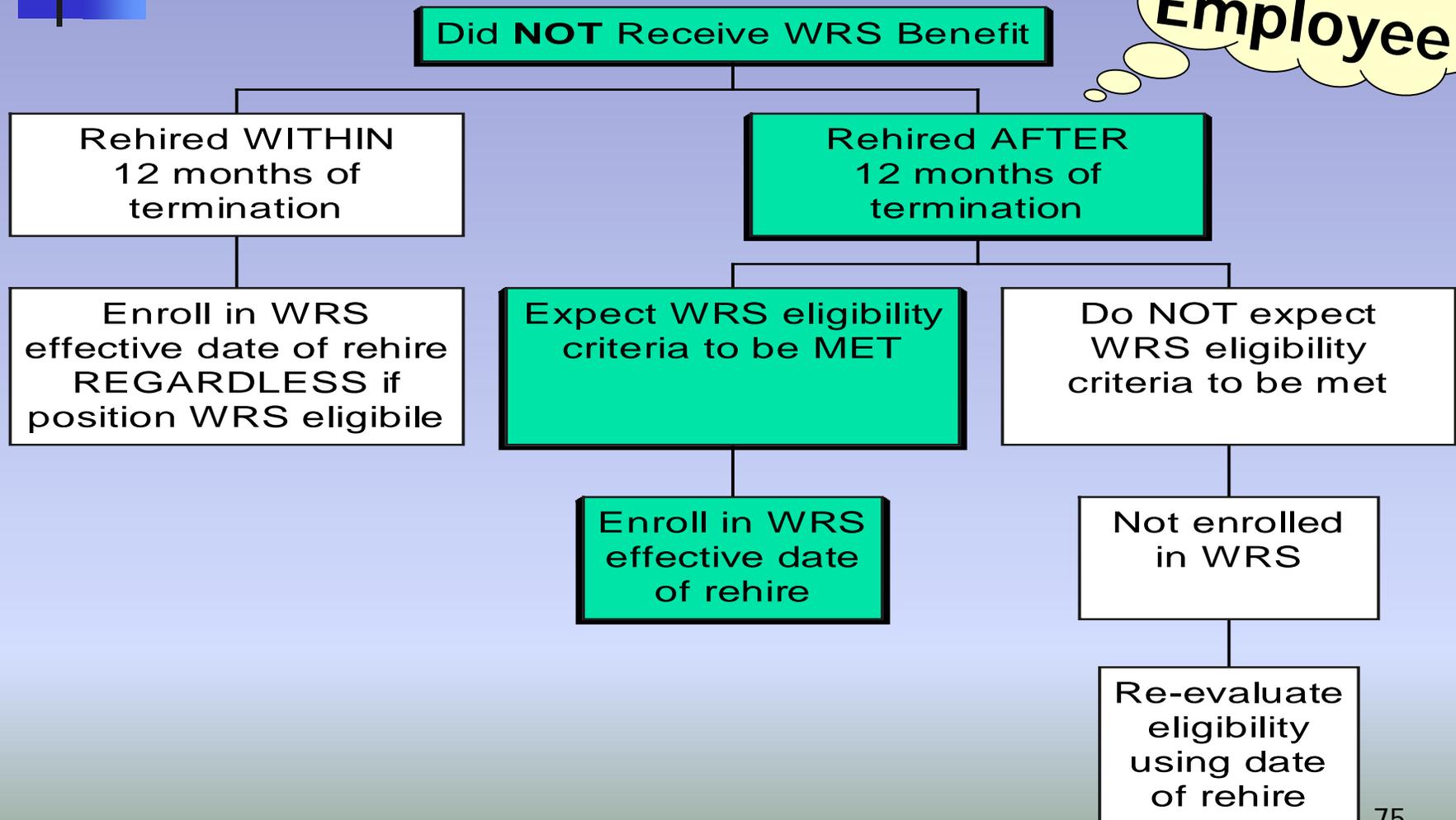


## 2. Rehired by Same Employer Did Not Take a Benefit

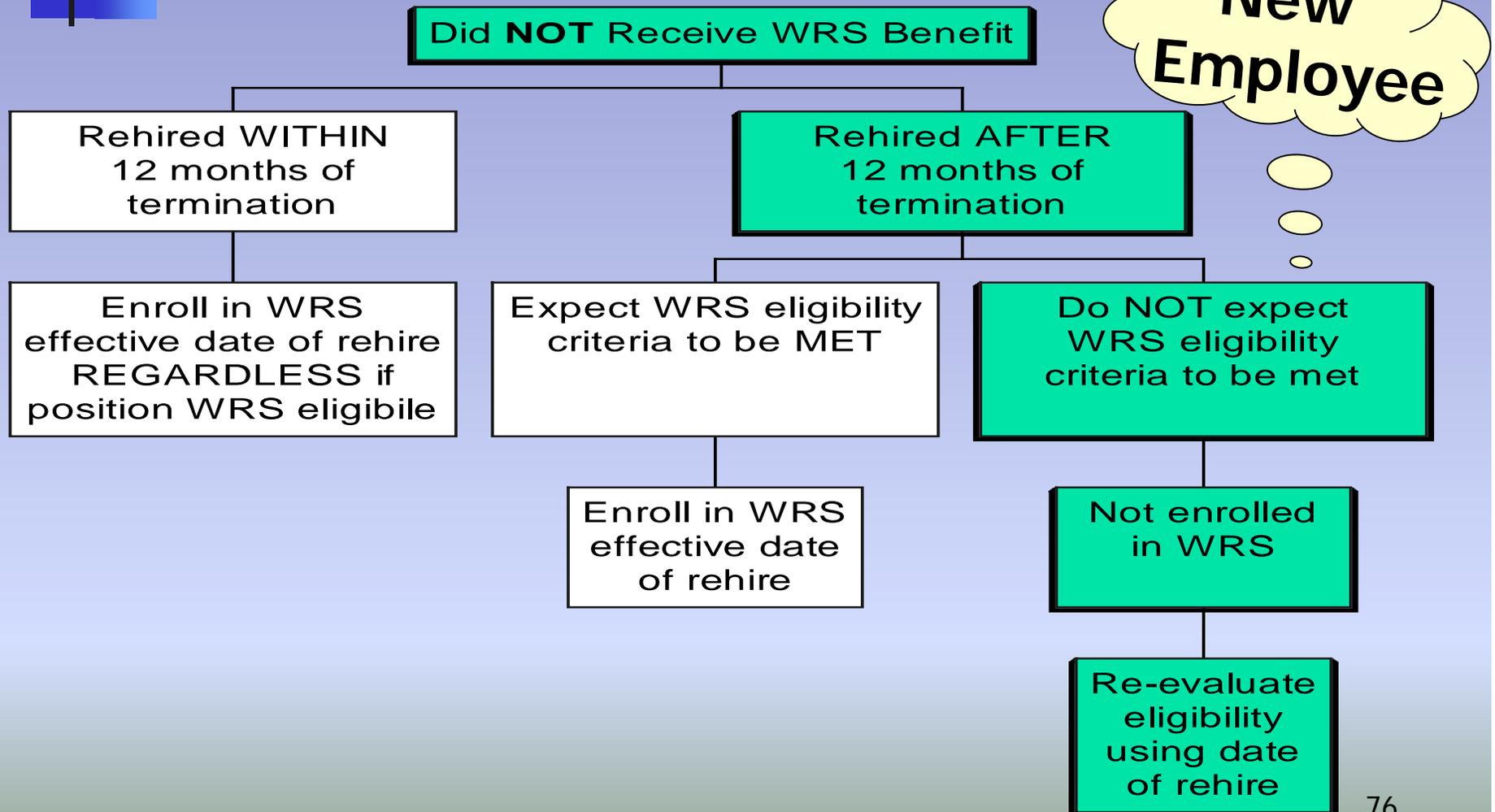


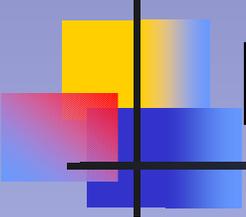
## 2. Rehired by Same Employer Did Not Take a Benefit

New Employee



## 2. Rehired by Same Employer Did Not Take a Benefit





# Eligibility Situation #1

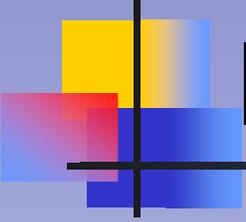
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On June 1, 2006, Lisa is hired as in the parks department for the City of Janesville. She is expected to work 30 hours per week through August 15, 2006. (This period equals 10 weeks)

Her employment at the City of Janesville ends on August 15, 2006.

On September 1, 2006, Lisa is hired by the city in the highway department working 10 hours/week.

(Period from Sept. 1, 2006 through June 1, 2007 equals 36 weeks)

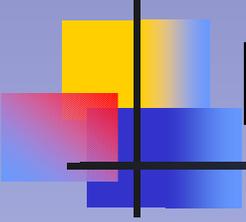


# Eligibility Questions

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**Question 1:** On what dates should the City of Janesville evaluate Lisa's eligibility to participate in the WRS?

- A. June 1, 2006
- B. September 1, 2006
- C. June 1, 2007
- D. All of the above



# Eligibility Questions

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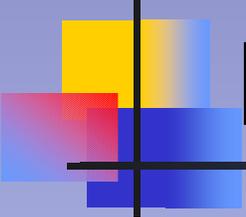
**Answer Question #1:**

**Question #2:** Lisa is not eligible to participate in the WRS on September 1, 2006.

True

**OR**

False



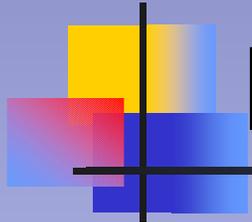
# Eligibility Questions

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## Answer Question #2:

**Question #3:** Lisa is eligible for WRS participation on June 1, 2007.

True      **OR**      False

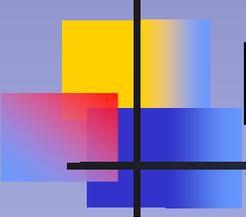


# Eligibility Questions

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**Answer Question #3:**

**Additional Explanation**



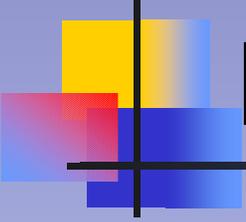
## Eligibility Situation #2

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On September 5, 2006, Emma resigned from her permanent part-time (25 hours/week) position as a clerical worker, after seven years as a WRS covered employee for the City of Tomah, to work full-time at the mall in Eau Claire.

Then the city hired Heather as a permanent part-time clerical worker (25 hours/week) on September 15, 2006, and promised her a full-time position if she performed well however, she could not wait for a full-time position and resigned on December 1, 2006.

The district decided to hire two permanent part-time clerical workers, each for only 10 hours/week. Emma decided she could work 10 hours/week in addition to working full-time at the mall so she returned to work as a permanent part-time clerical worker, on January 3, 2007, working 10 hours/week. Emma did not apply for a WRS separation benefit.



# Eligibility Questions

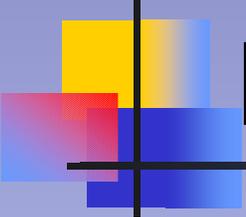
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**Question #1:** Emma is not eligible to participate in the WRS upon her return because she is already enrolled in a retirement program with her employer at the mall.

True

**OR**

False



# Eligibility Questions

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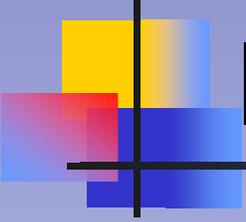
**Answer Question #1:**

**Question #2:** Upon her return to employment with the City of Tomah in January, Emma was **not** eligible to participate in the WRS.

True

**OR**

False



# Eligibility Questions

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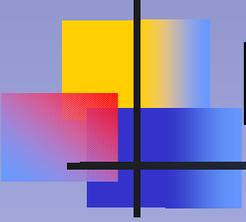
**Answer Question #2:**

**Question #3:** Emma has the choice of whether to enroll or not enroll in the WRS upon her return.

True

**OR**

False



# Eligibility Questions

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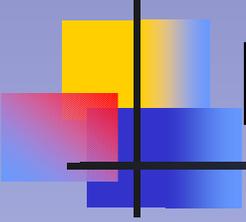
## Answer Question #3:

**Question #4:** Upon her return to employment in January, Emma is eligible to participate in the WRS regardless of the number of hours she is expected to work.

True

**OR**

False



# Eligibility Questions

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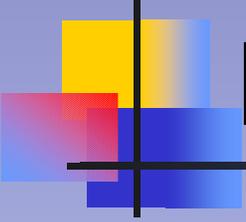
**Answer Question #4:**

**Question #5:** Heather is WRS eligible and should be enrolled on September 15, 2006.

True

**OR**

False



# Eligibility Questions

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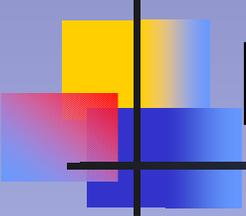
## Answer Question #5:

**Question #6:** Heather was employed for less than 90 days, making her ineligible to participate in the WRS. The employer must take a credit for any contributions remitted for her.

True

**OR**

False

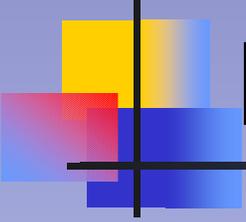


# Eligibility Questions

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**Answer Question #6:**

# Rehired at Same or Any Employer



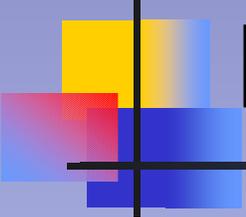
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- When an employee has received a benefit:
  - Monthly Retirement Annuity
  - Retirement Lump-Sum
  - Separation Benefit
- Then determine if employee met the *Minimum Required Break in Service*

# Minimum Required Break in Service

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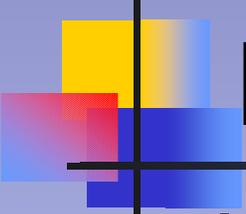
- **Ineligible** for the benefit if returning to WRS-eligible employment **before** the **latest** of:
  - The day after the annuity effective date  
*(N/A for separation benefit)*
  - The 31st day after termination of participating employment
  - **The 31st day after ETF receives the benefit application**



# Rehired Annuitants

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- Rehired by same or different WRS employer
- If Receiving Monthly Retirement Annuity  
**AND**
- Met Minimum Required Break in Service
- When WRS eligible, annuitant may choose to:
  - Be active in WRS and cancel annuity
  - OR**
  - Continue annuity and not be active in WRS
- Complete *Rehired Annuitant Election* form (ET-2319)



## Rehired Annuitants (Cont'd)

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- If not WRS eligible upon hire, re-evaluate WRS eligibility using the “steps”
- If later become WRS eligible, rehired annuitant must complete *Rehired Annuitant Election* form (ET-2319)
- This is the only situation an employee can choose to participate in WRS!
- Refer to Table 15.1 in manual

### 3. Rehired by Same Employer: Received a Benefit - Did **Not** Meet Break

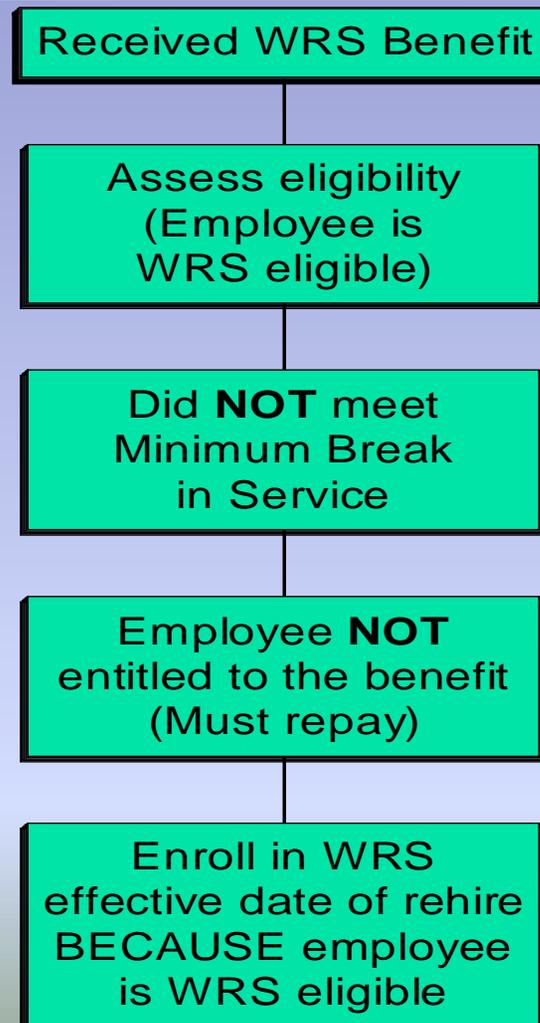
Received WRS Benefit

Did **NOT** meet  
Minimum Break  
in Service

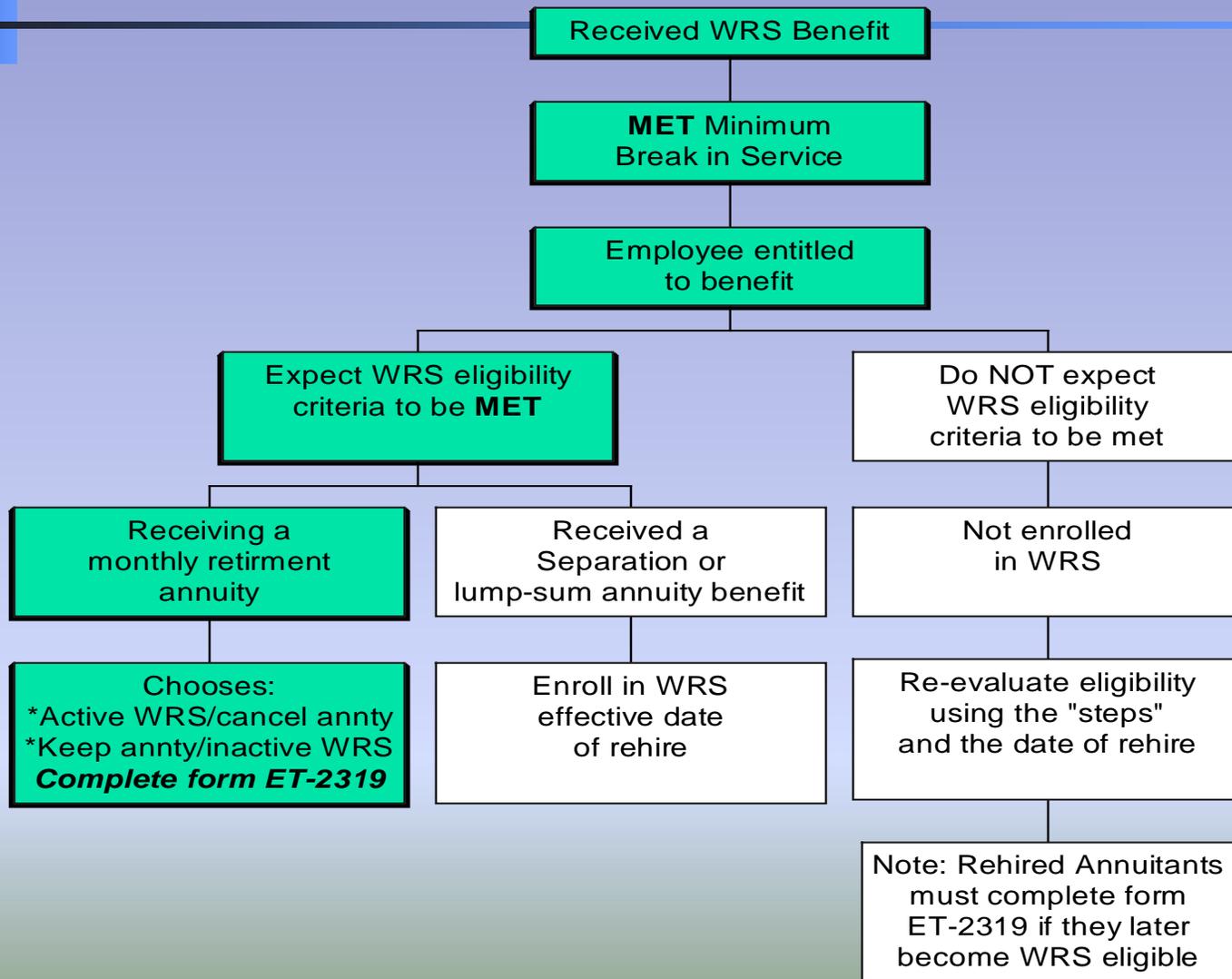
Employee **NOT**  
entitled to the benefit  
(Must repay)

Enroll in WRS  
effective date of rehire  
**BECAUSE** employee was  
terminated for less than 12 months

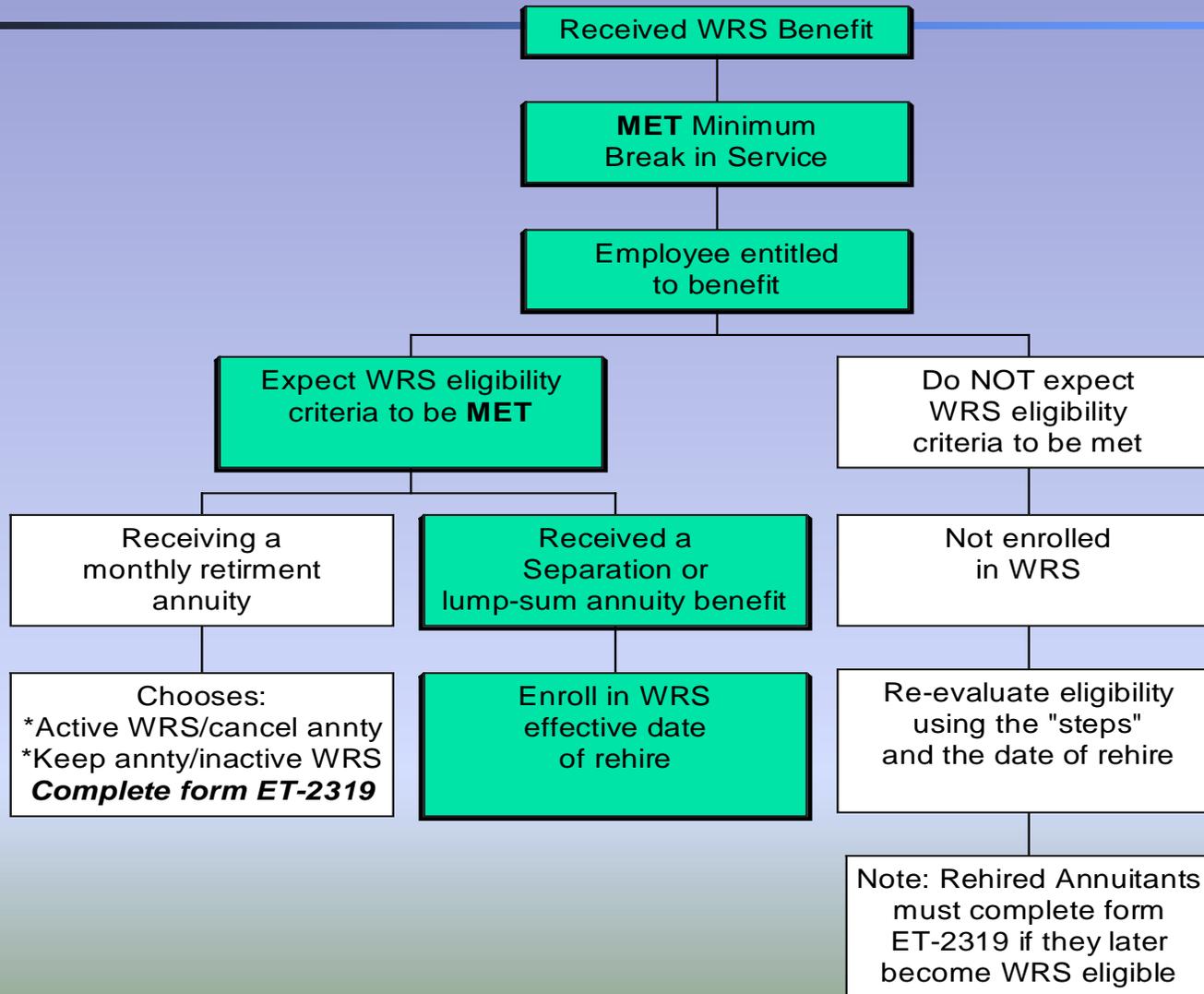
### 3. Rehired by Another Employer: Received a Benefit - Did **Not** Meet Break



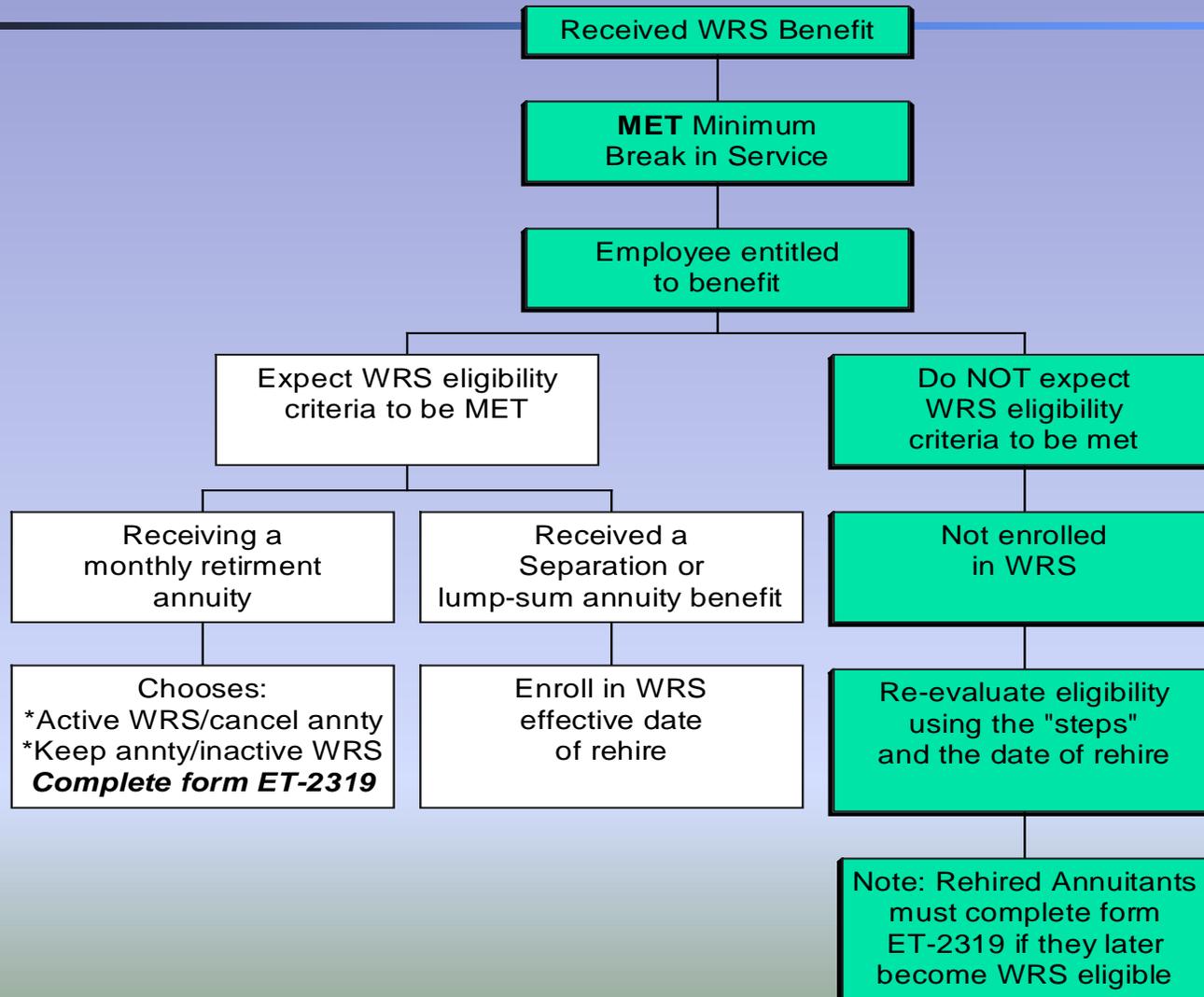
# 3. Rehired by Same or Any Employer: Received a Benefit - **Met** Break



# 3. Rehired by Same or Any Employer: Received a Benefit - Met Break



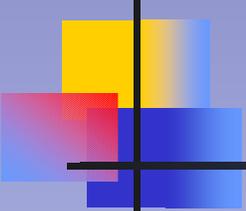
# 3. Rehired by Same or Any Employer: Received a Benefit - Met Break



# Rehired Annuitant Election Form (ET-2319)

- Have verified receipt of monthly annuity
- Return completed form to ETF within one week of hire
- If declining active WRS coverage, can elect to participate at any time in future

Department of Employee Trust Funds Wisconsin Retirement System P.O. Box 7931 Madison, WI 53707-7931	
<b>REHIRED ANNUITANT ELECTION</b> Wis. Stat. § 40.26 (1)	
<b>PLEASE TYPE OR PRINT IN BLACK</b> <small>Please refer to Chapter 15 of the WRS Employer Manual for instructions on completing this form.</small>	
Social Security Number	
Employee Name (Last, First, Middle)	Gender <input type="checkbox"/> Male <input type="checkbox"/> Female
Address (Street, City, State, Zip)	
Employer Name (if State of Wisconsin, include department)	Statement of Benefits Distrib. Code
ETF Employer ID No. 69-036-	Hire/Rehire Date (MM/DD/YYYY)
<b>FOR ETF ONLY</b> Date WRS Participating Employment Begins (Mo/Day/Yr)	
Report Date (To be completed by ETF)	WRS Term Date:
	Benefit Effic. Date:
	Benefit App. Rec'd:
<b>EMPLOYMENT CATEGORY</b>	
<input type="checkbox"/> 00 General Employee	<input type="checkbox"/> 07 Court of Appeals Judge
<input type="checkbox"/> 01 Court Reporter	<input type="checkbox"/> 08 Circuit Judge
<input type="checkbox"/> 02 State Exec. Retirement Plan (Wis. Stat. § 20.923 (4), (8) or (9))	<input type="checkbox"/> 09 Elected Official or Appointed to Fill an Elected Office
<input type="checkbox"/> 03 Protective Occupation Under Social Security	<input type="checkbox"/> 10 Teacher
<input type="checkbox"/> 04 Protective Occupation Not Under Social Security	<input type="checkbox"/> 11 Executive Teacher
<input type="checkbox"/> 05 Supreme Court Justice	<input type="checkbox"/> 12 Educational Support Personnel
<input type="checkbox"/> 06 Legislator or State Constitutional Officer	
<b>Employee Election</b>	
<input type="checkbox"/> I elect to participate in WRS as an active employee pursuant to Wis. Stat. § 40.26 (1). I certify I have remained terminated from all WRS participating employment between my date of termination and the <u>latest</u> of the following dates: <ul style="list-style-type: none"> <li>• the day after my annuity effective date, or</li> <li>• the 31<sup>st</sup> day after my termination date, or</li> <li>• the 31<sup>st</sup> day after ETF received my benefit application.</li> </ul> I understand my WRS annuity will be terminated and WRS coverage will begin effective the first of the month following ETF's receipt of this election. I understand this election can be revoked only if ETF receives my written request to withdraw this election prior to the day WRS coverage would resume. I will be eligible to reapply for a retirement annuity only when I again terminate all WRS covered employment.	
<input type="checkbox"/> I do not elect to actively participate in WRS pursuant to Wis. Stat. § 40.26 (1). I certify I have remained terminated from all WRS participating employment between my date of termination and the <u>latest</u> of the following dates: <ul style="list-style-type: none"> <li>• the day after my annuity effective date, or</li> <li>• the 31<sup>st</sup> day after my termination date, or</li> <li>• the 31<sup>st</sup> day after ETF received my benefit application.</li> </ul> I understand I may elect to actively participate in the WRS at any time in the future, provided I meet the WRS eligibility criteria for participation, by filing an updated form.	
<b>EMPLOYEE MUST SIGN HERE →</b>	Signature of Employee (in ink) _____ Date _____
<b>AGENT MUST SIGN HERE</b>	I hereby certify the named is an employee of this participating employer who meets the eligibility standards for participation in the Wisconsin Retirement System as defined in Wis. Stat. § 40.22, and is an "employee" as defined in Wis. Stat. § 40.26 at this time. I understand that Wis. Stat. § 943.395 provides criminal penalties for knowingly making false or fraudulent claims on this form and hereby certify that, to the best of my knowledge and belief, the above information is true and correct. I certify that I am responsible for reporting coverage information to the Wisconsin Retirement System.
	Signature and Title of Agent _____ Date _____
Make one copy for your records and one copy for your employee. Submit the original to ETF.	
ET-2319 (REV 03/2006)	



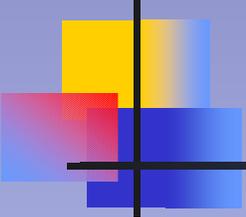
# Rehired Annuitant Situation

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Linda works for Sawyer County as a full-time bookkeeper. After 28 years on the job Linda opts to take advantage of an early retirement window offered by the county and terminates from her position on May 31, 2007. Linda is well prepared and has her annuity effective June 1, 2007. Her benefit application was received by the ETF on May 28, 2007.

On August 2, 2007 Linda accepts a permanent part-time office job with the county. The job is expected to require 8-10 hours per week.

On September 1, 2007, the office manager decides to consolidate work/jobs within the office because of budget concerns. She offers Linda 10 more hours of work per week. Linda accepts the offer of the additional hours on September 15, 2007.



# Rehired Annuitant Questions

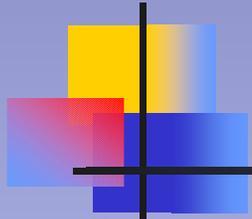
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**Question #1:** When Linda returns to work in August, she has the choice to participate (or decline participation) in the WRS.

True

**OR**

False

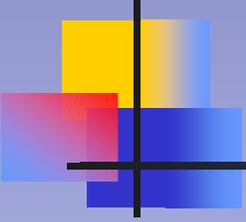


# Rehired Annuitant Questions

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**Answer Question #1:**

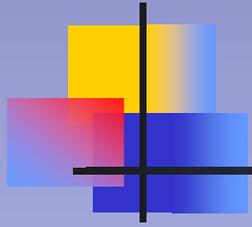
**Minimum break in service: The latest of:**



# Rehired Annuitant Questions

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**Question #2:** When Linda accepts the offer of additional hours on September 15, 2007, she should complete what ETF Form?



# Rehired Annuitant Questions

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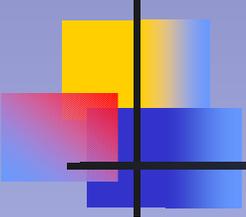
**Answer Question #2:**

**Question #3:** If Linda decides against participation in the WRS when she accepts the offer of additional hours, she can elect to participate later.

Yes

**OR**

No



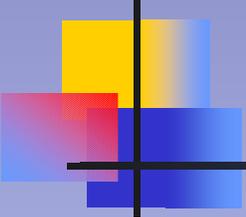
# Rehired Annuitant Questions

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**Answer Question #3:**

**Question #4:** If Linda elects to participate in the WRS, her monthly retirement annuity will be discontinued.

True **OR** False



# Rehired Annuitant Questions

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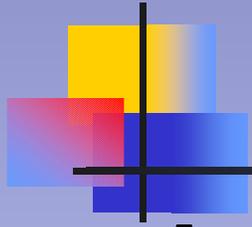
## Answer Question #4:

**Question #5:** If Linda is receiving a monthly retirement annuity and terminates employment with Sawyer County to accept a full-time, permanent position with another WRS-covered employer, she has the choice to participate (or decline participation) in the WRS.

True

**OR**

False



# Rehired Annuitant Questions

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**Answer Question #5:**

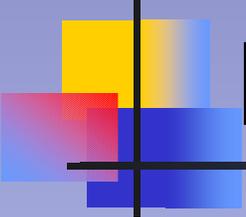
# Employment Categories

*When in doubt, ask.*

*When not in doubt, ask.*

*If you are not in doubt,  
you may be kidding yourself.*



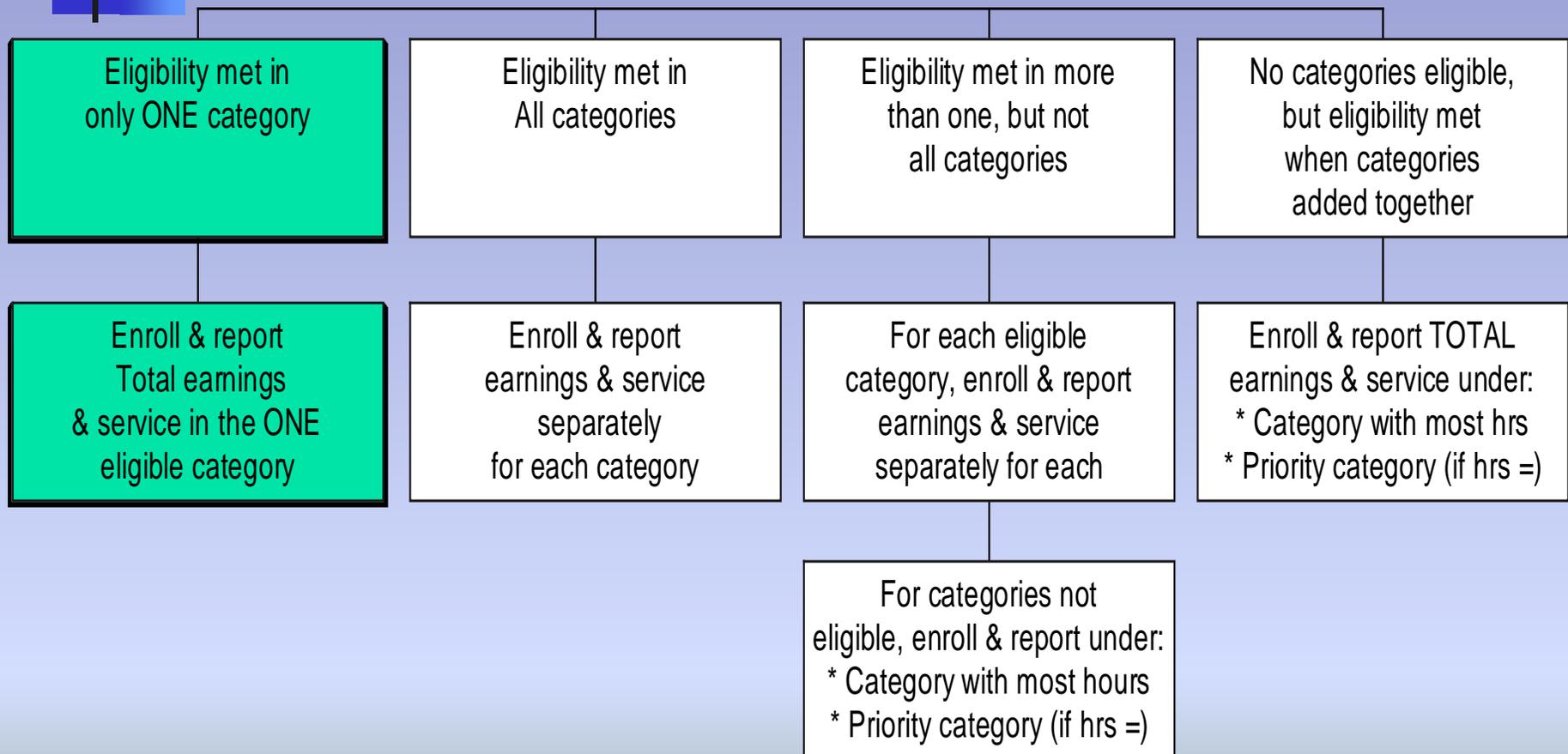


# Employment Category

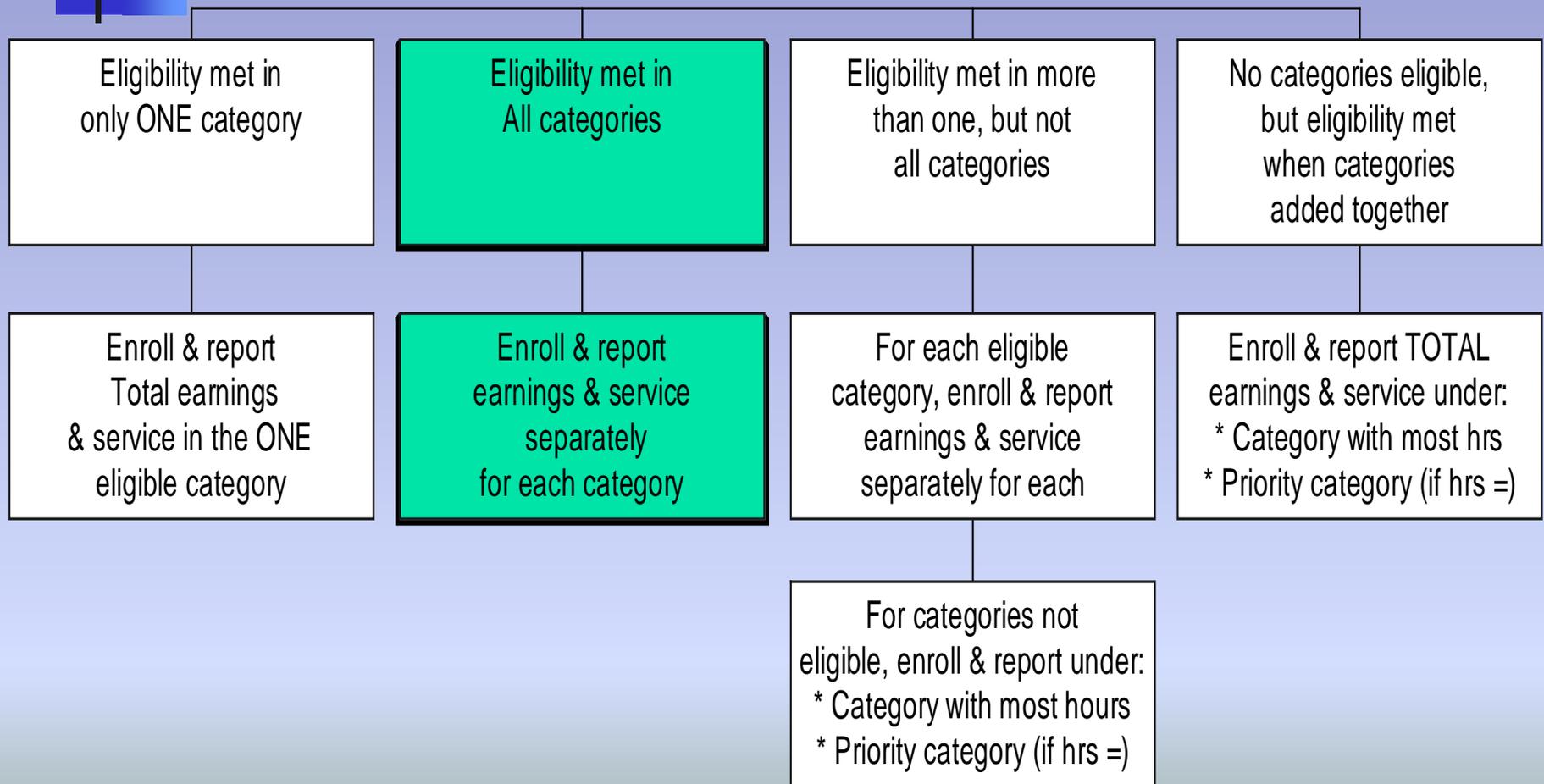
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- Contribution rates & benefit payments are different for each category
- Employer's responsibility to determine appropriate employment category
- Eligibility for each employment category is determined separately
- For WRS eligible employees, must report ALL WRS reportable earnings
- Employment category descriptions shown in Subchapter 401 in manual

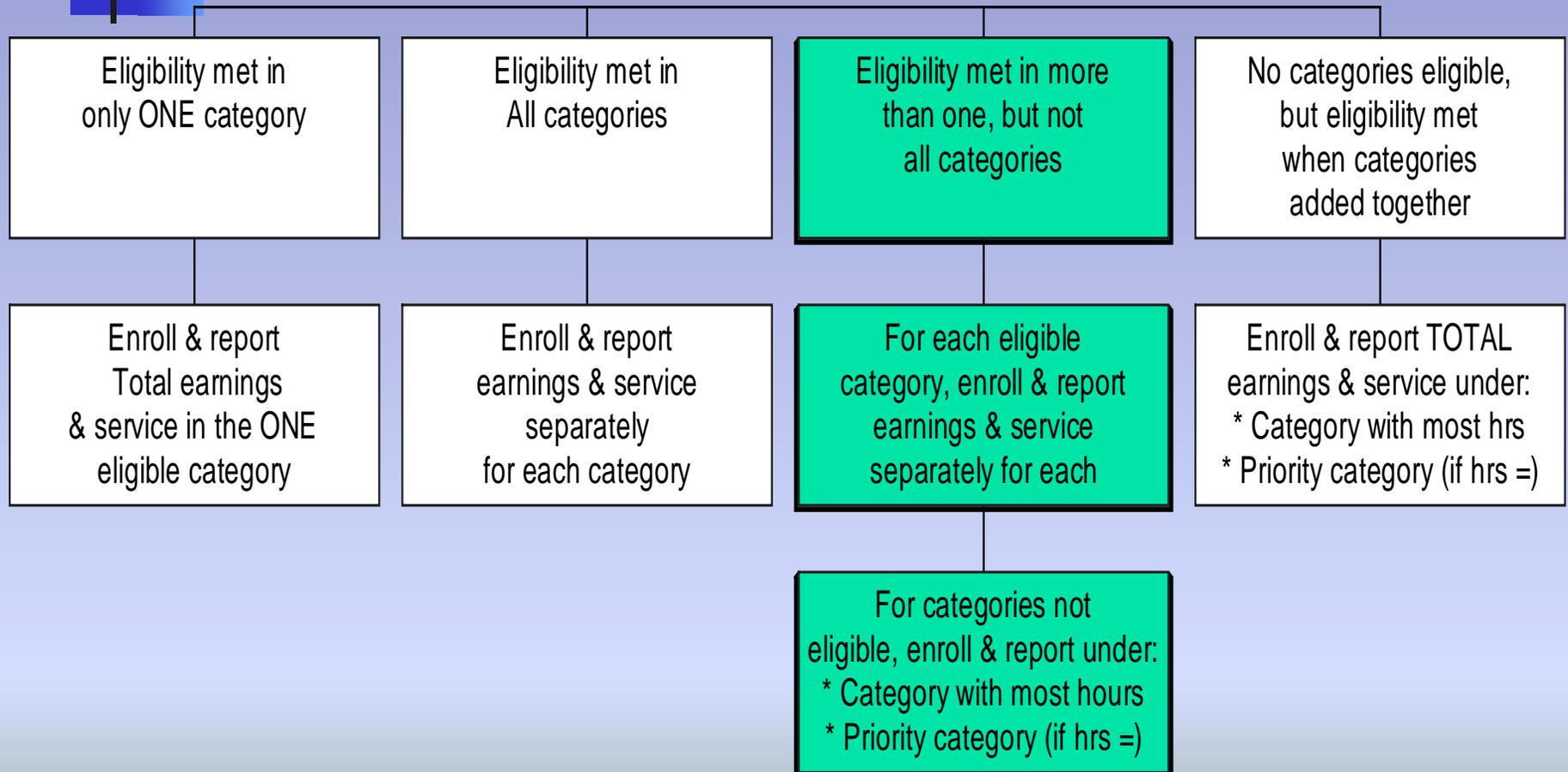
# Multiple Categories - Same Employer



# Multiple Categories - Same Employer

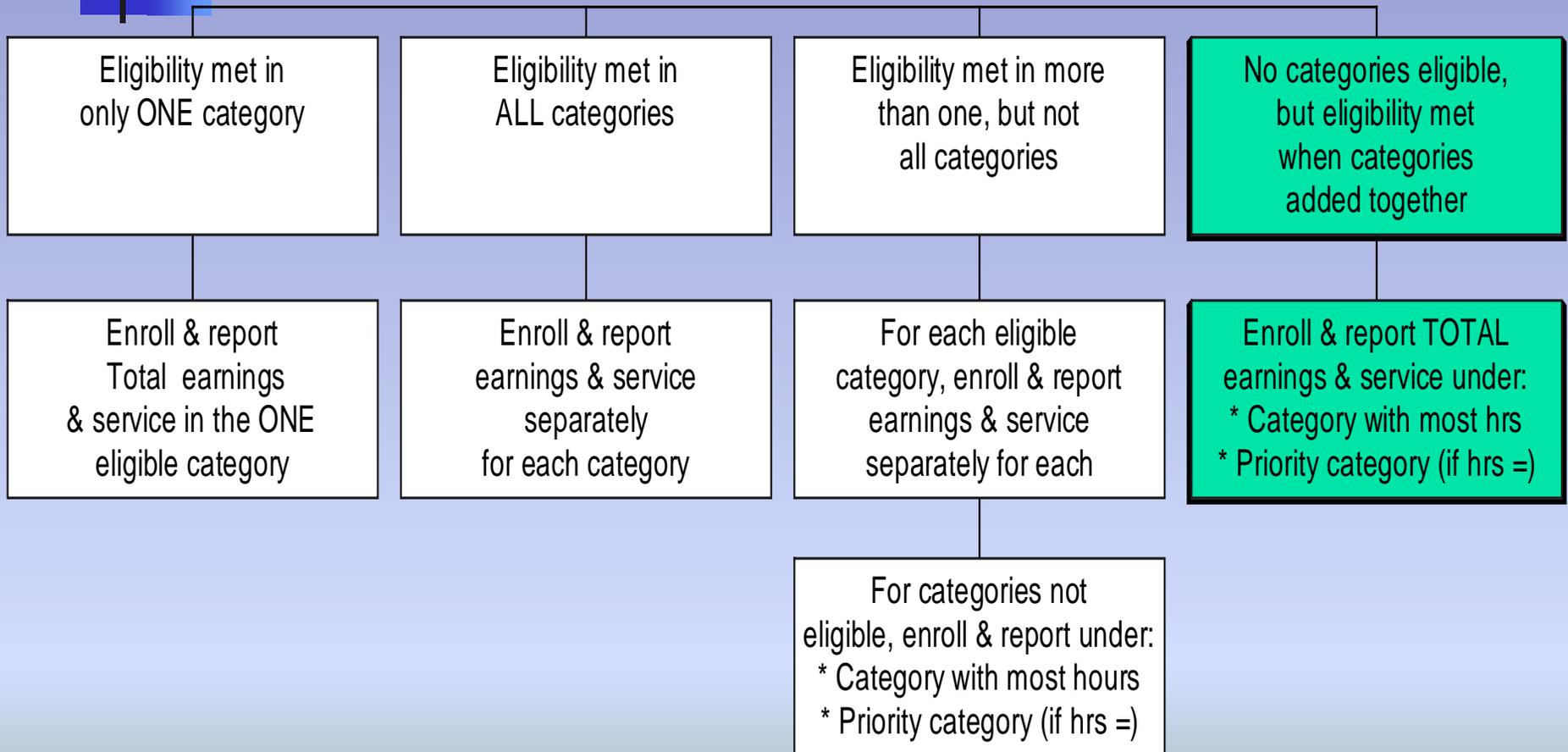


# Multiple Categories - Same Employer

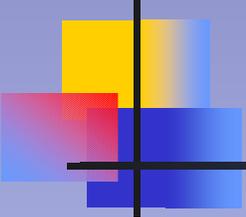


Refer to Table 4.1 in manual for Employment Category Priorities

# Multiple Categories - Same Employer



Refer to Table 4.1 in manual for Employment Category Priorities



# Employment Categories

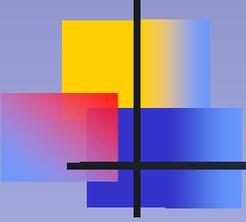
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- The City of Wausau hires Allison. She accepts two permanent part-time positions. She is expected to work 550 hours/year as a police officer and 450 hours/year as a supervisor for the Parks Department.

**Question #1:** Allison is eligible to participate in the WRS on her date of hire.

True

False



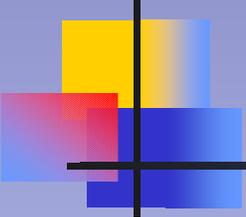
# Employment Categories Questions

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**Answer Question #1:**

**Question #2:** Allison should be enrolled in what category(ies) on her date of hire?

- A. Police Officer
- B. General
- C. Police Officer & General



# Employment Categories Questions

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**Answer Question #2:**

**Question #3:** How will you report the hours and earnings for Allison?

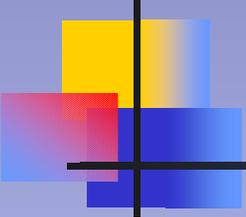
- A. 1000 hours for a Police Officer
- B. 1000 hours for General
- C. 550 hours for Police Officer & 450 for General

# Employment Categories Questions

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**Answer Question #3:**





# Questions

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Further questions:

- Call Employer Communication Center toll free (888) 681-3952 or locally (608) 264-7900.
- If viewing this training as a recording, please use the ask button to e-mail your questions to ETF.
- Please allow 2 to 3 working days for staff to respond.

Thank you for coming!

