

November 2010

Annual Reconciliation and Reporting *PART 2 - Reporting*



By Rory McGarry - Trust Funds Specialist
Department of Employee Trust Funds



Objective

Enable employers to accurately and efficiently complete the WRS Annual Report

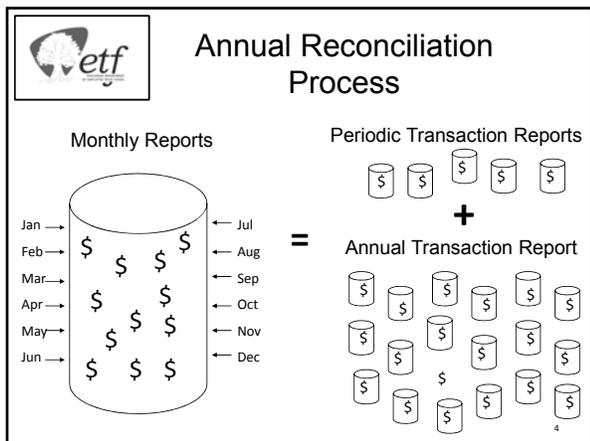
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Topics

- Reporting Requirements
- Data Descriptions
- Examples

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Annual Report Requirements

All employers are required to submit an Annual Report

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Annual Report Due Date

Due no later than January 31

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Data Descriptions

Report Date (MMDDCCYY)	Page No.	Employer Identification No. 99-036
Employer Name		

- **Employer Info**
 - Employer Number and Name

- **Employee Info**
 - SSN and Name (First, Last, MI)
 - Employment Category
 - Address

Social Security No. NAME Last, First, Middle Initial Street Address or P.O. Box City, State, ZIP SS#
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Action Code – Active Employee

- **Action Code 00**
 - Active Employee (not terminated or on leave of absence)
 - Report Date must be 12/31 of the year being reported (12/31/CCYY)
 - Action Date must be 12/31 of the year being reported (12/31/CCYY)
 - Last Earnings Date left blank
 - Report hours and earnings for reporting year
 - * Used for military leave when deeming hours and earnings under USERRA *

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Action Code – Correction/Adjustment

- **Action Code 80**
 - Correct or adjust an action code 00
 - Report Date must be 12/31 of the year being reported (12/31/CCYY)
 - Action Date must be 12/31 of the year being reported (12/31/CCYY)
 - Report the amount of hours, earnings, and/or employee-paid contributions to be added or subtracted (difference only)

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Action Codes – Leave of Absences

- Action Code 40
 - Informal leave of absence with no annual earnings at year-end
- Action Code 50
 - Unpaid military leave of absence at year-end
 - **Used when retroactively reporting hours and earnings under USERRA**
- Action Code 51
 - Unpaid leave of absence at year-end
- Action Code 53
 - Temporary layoff at year-end

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Action Codes – Leave of Absences

- Action Codes 40, 50, 51, & 53
 - Report Date must be 12/31 of the year being reported (12/31/CCYY)
 - Action Date left blank
 - List Last Earnings Date
 - Any hours and earnings for the reporting year must be indicated

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Data Descriptions

- Report Date Report Date (MM/DD/CCYY)
 - 12/31/CCYY for Annual
- Termination/Action Date Termination/
Action Date
(MM/DD/CCYY)
 - 12/31/CCYY for Annual
- Last Earnings Date Last
Earnings
Date
(MM/DD/CCYY)
 - Leave blank for Action Code 00

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Data Descriptions

1-1-XX THRU 6-30-XX TEACHERS/JUDGE/EDUC. SUPPORT PERSONNEL ONLY			Calendar Year to Date		
Hours of Service	EARNINGS Dollars Cents		Hours of Service	EARNINGS Dollars Cents	

- Fiscal Year Hours and Earnings (FY)
 - 1/1/CCYY thru 6/30/CCYY
 - Only judges, teachers, and educational support personnel
- Calendar Year Hours and Earnings (CY)
 - 1/1/CCYY thru 12/31/CCYY

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Data Descriptions

Deducted from Employee (IF APPLICABLE)					
Employee Required Contribution			Benefit Adjustment Contribution		
Dollars	Cents	Dollars	Cents	Dollars	Cents

- Contributions Deducted from Employee
 - Employee Required Contribution (EERC)
 - Benefit Adjustment Contribution (BAC)
 - Cannot combine for reporting
- If employer pays all, always blank

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Data Descriptions

Additional Contributions – 403(b) tax – deferred additional contributions are no longer accepted							
Employee Paid				Employer Paid			
Core		Variable		Core		Variable	
Dollars	Cents	Dollars	Cents	Dollars	Cents	Dollars	Cents

- Additional Contributions (ET-2535)
 - Employee - (Employee Paid)
 - Payroll deducted
 - Employer - (Employer Paid)
- Core and Variable Fund Split

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Example #1 (Active Employee)

- Bill – City maintenance worker actively employed during 2010
 - General category
 - Employer pays all contributions
 - No payroll deducted additional contributions
 - 2010 hours and earnings:
 - January – December: 2080 Hours & \$47,150.00

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Example #1 Transaction (Active Employee)

Report Date	→	12/31/2010
SSN/Name	→	SSN / Bill
Employment Category	→	00
Action Code	→	00
Action Date	→	12/31/2010
Last Earnings Date	→	N/A
FY Hours & Earnings	→	N/A
CY Hours and Earnings	→	2080 \$47,150.00
EERC	→	N/A
BAC	→	N/A
Additional Employee Paid	→	N/A
Additional Employer Paid	→	N/A

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Example #2 (Active Employee – Teacher)

- Judy - Teacher actively employed during 2010
 - Teacher Category
 - Must pay 1% of earnings towards retirement (EERC)
 - \$492.50 throughout 2010
 - Employer continues to pay all of the BAC contributions
 - No payroll deducted additional contributions
 - Her 2010 hours and earnings are:
 - January – June: 885 Hours & \$30,412.00 (FY)
 - January – December: 1607 Hours & \$49,250.00 (CY)

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Example #2 Transaction (Active Employee - Teacher)

Report Date	→	12/31/2010
SSN/Name	→	SSN / Judy
Employment Category	→	10
Action Code	→	00
Action Date	→	12/31/2010
Last Earnings Date	→	N/A
FY Hours & Earnings	→	885 \$30,412.00
CY Hours and Earnings	→	1607 \$49,250.00
EERC	→	\$492.50
BAC	→	N/A
Additional Employee Paid	→	N/A
Additional Employer Paid	→	N/A

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Example #3 (Unpaid Leave of Absence)

- Mike – Engineer who began an unpaid non work-related leave of absence on September 1, 2010
 - Mike last used leave time on August 31, 2010
 - Leave of absence not reported in September
 - General Category
 - Employer pays all contributions
 - No payroll deducted additional contributions
 - His 2010 hours and earnings are:
 - January – December: 1454 Hours & \$26,166.00 (CY)



Example #3 Transaction (Unpaid Leave of Absence)

Report Date	→	12/31/2010
SSN/Name	→	SSN / Mike
Employment Category	→	00
Action Code	→	51
Action Date	→	N/A
Last Earnings Date	→	08/31/2010
FY Hours & Earnings	→	N/A
CY Hours and Earnings	→	1454 \$26,166.00
EERC	→	N/A
BAC	→	N/A
Additional Employee Paid	→	N/A
Additional Employer Paid	→	N/A

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Annual Reconciliation Tip - Payroll Lag -

- An employee terminates in December and is paid final earnings in January . . .
- Report as active employee on Annual Report (Action Code 00)
- File termination transaction in January

Also refer to subchapter 1009 in Manual

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Example #4 (Payroll Lag)

- Madeline - Terminating teaching duties on December 23, 2010 and final earnings are paid in January of 2011
 - Teacher Category
 - Employer pays all contributions
 - No payroll deducted additional contributions
 - 2010 hours and earnings:
 - January - June: 880 Hours & \$ 31,512.00 (FY)
 - January - December: 1705 Hours & \$ 46,100.00 (CY)
 - 2011 hours and earnings:
 - January - June: 50 Hours & \$ 1,718.50 (FY)
 - January- December: 50 Hours & \$ 1,718.50 (CY)

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Example #4 Annual Transaction (Payroll Lag)

Report Date	→ 12/31/2010
SSN/Name	→ SSN / Madeline
Employment Category	→ 10
Action Code	→ 00
Action Date	→ 12/31/2010
Last Earnings Date	→ N/A
FY Hours & Earnings	→ 880 \$31,512.00
CY Hours and Earnings	→ 1705 \$46,100.00
EERC	→ N/A
BAC	→ N/A
Additional Employee Paid	→ N/A
Additional Employer Paid	→ N/A

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Example #4 Periodic Transaction (Payroll Lag)

Report Date	→	01/16/2011
SSN/Name	→	SSN / Madeline
Employment Category	→	10
Action Code	→	01
Action Date	→	12/23/2010
Last Earnings Date	→	N/A
FY Hours & Earnings	→	50 \$1,718.50
CY Hours and Earnings	→	50 \$1,718.50
EERC	→	N/A
BAC	→	N/A
Additional Employee Paid	→	N/A
Additional Employer Paid	→	N/A

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Reference

- WRS Administration Manual – ET-1127
 - Chapter 10 - Annual Reporting and Reconciliation
- www.etf.wi.gov
 - Employers Tab
 - Annual Processing

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Questions?

Contact the Employer Communication Center:

Local: (608) 264-7900
Toll-Free: (888) 681-3952

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