



Employer *Bulletin*

Employer Communication Center (608) 264-7900 Toll free: 1-888-681-3952 <http://etf.wi.gov>

2007 WRS Annual Report Deadlines

The chart below contains important filing deadlines for the Wisconsin Retirement System (WRS) Annual Report (the year-end report containing your employees' annual earnings and hours of service detail) and December's WRS *Monthly Remittance Report* (ET-1515). It is imperative that you meet these deadlines so the Department of Employee Trust Funds (ETF) can complete the following tasks in a timely manner:

- * Reconcile all earnings and contributions reported for calendar year 2007
- * Prepare and distribute the January 1, 2008 WRS *Statements of Benefits*
- * Calculate 2009 WRS contribution rates.

Late reports may be subject to expenses as stipulated in Wis. Stat. § 40.06 (2).

Report Name	Employer Groups	Due Date
WRS 2007 Annual Report (ET-2533)	All Employers	January 31, 2008
December 2007 WRS <i>Monthly Retirement Remittance Report</i> (ET-1515, Rev. 11/2003)	Local Employers	January 31, 2008
	State Employers (Teachers)	January 31, 2008
	State Employers (Non-Teachers)	January 20, 2008

Note: Taped presentations on the annual reconciliation process and the Transaction Upload application are available on our Internet site under the Video Library menu. Go to <http://etf.gov/webcasts.htm>.

Annual Reporting Options

Employers with 250 or more employees are required to report their employees' annual earnings and hours of service detail in electronic format, as provided in ETF 10.60 (2), Wis. Admin. Code. (This requirement to report electronically includes all employees, not just WRS employees.) However, ETF encourages all employers to report electronically. Electronic reporting greatly increases processing efficiency, reduces the risk of number transposition errors, and reduces data entry errors at ETF. Electronic reporting options, using the Online Network for Employers (ONE), are listed on the following pages:

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FUNCTION	FEATURES	INSTRUCTIONS
Transaction Upload Application **	<ul style="list-style-type: none"> • Replaces FTP or diskettes. • Allows you to run validation edits on your electronic annual file to ensure it meets ETF's formatting specifications. • Used by employers with any number of employees. 	<ul style="list-style-type: none"> • Formatting specifications can be found in Appendix A of the <i>WRS Administration Manual</i> (ET-1127). • Transaction Upload detail can be found in Chapter 10 of the <i>Online Network for Employers User Manual</i> (ET-1733). • Administration Manuals are available online at http://etf.wi.gov/employers
WRS Account Update – Annual Processing	<ul style="list-style-type: none"> • Employers with access to ONE's "WRS Account Update Application" can transmit year-end annual detail online. • Eliminates the need to complete and submit the paper <i>Employee Transaction Report</i> (ET-2533). • Used by employers with fewer than 250 employees. • Applies only to employers who will receive a 2007 pre-list. 	<ul style="list-style-type: none"> • Account Update – Annual Processing can be found in Chapter 9 of the <i>Online Network for Employers User Manual</i> (ET-1733) • Administration Manuals are available online at http://etf.wi.gov/employers

** ETF has made some changes to the Transaction Upload application in an effort to make it more user-friendly and convenient to use:

- A **Help** button is now available on all screens and is linked to the Transaction Upload instructions.
- A **Print** button is provided on the Transmittal Totals page to allow employers to print the transmittal report before the annual report is submitted. Employers must click the Print button before they can submit the file. This will ensure that employers will get a copy of the totals report for their records.
- A **Refresh** button is added to the Report History page. Clicking this button will refresh the screen so employers can view the updated status of the file submitted.
- A **link** to the ONE manual is included under Other Resources of ONE's Home page.
- Some language has been changed for clarity and ease of understanding.

The Transaction Upload instructions have been updated to reflect the changes listed above.

Requesting Access to ONE for WRS Account Update and/or Transactions Upload applications

If you are currently authorized for ONE's WRS Account Update, you will be able to access the "Transaction Upload" application. No additional authorization is required.

If you are not currently authorized for ONE's WRS Account Update, you must complete an *Online Network for Employers Security Agreement* (ET-8928) and submit it to ETF. The approval process may take two to three weeks. The form is available online at <http://etf.wi.gov/publications/et8928.pdf>.

Requirements for Using "ONE"

If you have ONE access but have not requested a pre-printed 2007 pre-list prior to the date of this *Bulletin*, you cannot use this option to transmit year-end annual detail online for 2007. However, you may request to have a pre-list generated during 2008 and use this option for the next annual reporting period.

To ensure proper security for all online applications, you must have a browser that supports the capabilities of Netscape Navigator (version 7.1 or higher) or Microsoft Internet Explorer (version 5.x or higher).

For more information about ONE applications or obtaining access to the site, please contact the Employer Communication Center toll free at (888) 681-3952 or locally at (608) 264-7900.

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WRS Annual Reconciliation Information (State & Local Employers)

Specific Guidelines for 2007 Annual Reporting

Use the following specific criteria to report annual detail depending on your reporting method:

Electronic Reporters "ONE"	Paper Reporters Pre-Printed Employee Transaction Report (ET-2533)	Paper Reporters Employer Custom-Printed Annual Report
<ul style="list-style-type: none"> Transaction Upload, (Data format must meet the specifications defined in Appendix A of the <i>WRS Administration Manual</i> (ET-1127). <p>Detailed instructions on how to transmit annual reports using this application can be found in Chapter 10 of the <i>Online Network for Employers User Manual</i> (ET-1733) at: http://etf.wi.gov/employers/onechap10.pdf</p> <ul style="list-style-type: none"> WRS Account Update-Annual Processing <p>Detailed instructions on how to report annual transactions via the WRS Account Update can be found in Chapter 9 of the <i>Online Network for Employers User Manual</i> at: http://etf.wi.gov/employers/onechap9.pdf</p>	<p>The pre-list report is pre-printed with:</p> <ul style="list-style-type: none"> Report date Employee name Employee Social Security number Action code Action date <p>The pre-list report includes all employees still actively employed. Employees listed on your pre-printed report that terminated employment and who have not been previously reported to ETF, must be terminated on this report. Cross off the annual action code and action date and replace with the appropriate action code and action date of the termination.</p> <p>If a WRS eligible employee does not appear on the pre-list, ETF has not received the required <i>WRS Enrollment</i>. You must submit the enrollment via ONE or complete the <i>WRS Enrollment</i> (ET-2316) immediately and add the employee to the preprinted Annual Report.</p>	<p>Follow the instructions as noted in Chapter 10 of the <i>WRS Administration Manual</i>.</p> <p>If you are using your own reporting format for the first time, you must have the format pre-approved by ETF prior to submitting your 2007 annual report. The approval process is critical because ETF contracts with an outside vendor for data entry purposes.</p> <p>For pre-approval, submit a sample copy of your reporting format before December 28, 2007 to:</p> <p>Jerry Dietzel Deputy Controller P.O. Box 7931 Madison, WI 53707-7931</p>

Instructions for Reconciling Your WRS Earnings

Please refer to Chapter 10, *WRS Administration Manual* (ET-1127, rev. 3/2007) for guidance in reconciling your 2007 WRS earnings. In addition to the information provided in the administration manual, the following reports are enclosed to assist you in the reconciliation process:

- Employee Transaction Report* (ET-9999) - Details 2007 employee transactions (including additional contributions) reported and updated to ETF's database through December 10, 2007. Earnings totals, by employment category, are displayed at the end of the report.

- *Employee Suspended Transaction Report* (EE990) - Details 2007 suspended employee transactions received by ETF, but not yet posted to the employee accounts due to incomplete or inaccurate information on the submitted transaction report. ETF is reviewing and processing these transactions and may contact you for resolution.
- *Contributions Total Report* (ET-9999) - Details total WRS earnings and additional contributions by employment category reported to ETF on the January through October 2007 *WRS Monthly Retirement Remittance Reports* (ET-1515).

Note: November 2007 earnings are included for employers who filed the November 2007 report early.

- *Annual pre-list* (ET-2533) (Preprinted pre-list report) - Includes all employees still actively employed. The pre-list report is returned to ETF with annual earnings information if you do not report via ONE. If you use ONE to report annual transactions, you do not need to submit the paper pre-list report. An annual preprinted additional contribution report is included for those employers that previously reported additional contributions.

The following chart illustrates how to use these reports in conjunction with the transactions and *WRS Monthly Retirement Remittance Reports* not yet submitted to ETF:

<i>Employee Transaction Reports</i> (A + B)	=	Monthly Retirement Remittance Reports (C + D)
<p>Total of Transactions:</p> <p>A. Reported to ETF</p> <ul style="list-style-type: none"> • Earnings (by employment category) on the <i>Employee Transaction Reports</i>. (See above description.) • Earnings (by employment category) on the <i>Employee Suspended Transaction Report</i>. (See above description.) <p style="text-align: center;">+</p> <p>B. Not Yet Reported to ETF</p> <ul style="list-style-type: none"> • Earnings (by employment category) on the <i>Annual Transaction Report</i>. • Earnings (by employment category) from any 2007 terminations not yet reported. 	=	<p>Total of Remittance Reports:</p> <p>C. Reported to ETF</p> <ul style="list-style-type: none"> • Earnings (by employment category) on the <i>Contributions Total Report</i>. (See above description.) <p style="text-align: center;">+</p> <p>D. Not Yet Reported to ETF</p> <ul style="list-style-type: none"> • Earnings (by employment category) on the <i>WRS Monthly Retirement Remittance Reports</i> for November and December 2007

Reconciliation Tips:

- Calculate the total of all employees' WRS earnings from your payroll records (by category). This total should equal the total earnings reported to ETF throughout the year, including earnings from your annual report (A and B above).
- Calculate the total of all WRS earnings (by employment category) on the 12 *WRS Monthly Remittance Reports* (C and D above).
- Total WRS transaction report earnings (A plus B) must equal the total WRS earnings reported on the 12 *WRS Monthly Remittance Reports* (C plus D).

Annual Reporting Reminders

1. Military Leave of Absence

For employees serving on military leaves of absence at year-end, report each leave as follows. In the event:

- You pay the employee during the military leave as if the employee is working, or pay the employee the difference between their normal earnings and what they receive as military pay, or do not pay the employee during the leave but deem the earnings under the provisions of USERRA, report the 2007 earnings and hours as if the employee was working and receiving all earnings using action code P000.

Note: To satisfy the requirements of USERRA for WRS purposes, an employer must submit a copy of the employee's military leave and earnings statement (military papers) to ETF after discharge. This statement will list the dates of military entry and discharge.

- The employee is on an unpaid military leave of absence and you are not deeming the earnings under the provisions of USERRA for that employee, report only the actual 2007 earnings and hours. Use action code P050 and indicate the Last Earnings Date. The Action Date should be left blank.

2. Fiscal Year Employees

The following reminders apply to all employers with fiscal year employees regardless of the reporting method used:

- Fiscal year employees include teachers (employment categories 10 and 11), educational support personnel (employment category 12) and judges (employment categories 05, 07, and 08).
- Transactions reported for fiscal year employees must include January through June fiscal year hours and earnings in addition to 2007 calendar year hours and earnings if the fiscal year employee was active during the January through June period.
- January through June (fiscal year) hours and earnings must be less than or equal to the employee's calendar year hours and earnings.

3. Employee Required Contributions and Benefit Adjustment Contributions

The columns labeled "Employee Required Contributions" and "Benefit Adjustment Contributions" are used only when you have actually deducted a contribution amount from your employee's paycheck. These amounts cannot exceed the employee required and benefit adjustment contribution rates in effect for 2007. Do not use these columns to report total employee required and benefit adjustment contributions that you have paid on behalf of the employee.

4. Employee Name Change(s)

Employee name changes cannot be made on the annual report by crossing out the name printed on the report and writing the new name. You can make this type of descriptive data change by submitting:

- The change online via ONE's WRS Account Update Application.
- *Employee Identification/Correction Change* (ET-2810) - Refer to Chapter 6 of the *WRS Administration Manual* for instructions on changing an employee's name.

5. Leave of Absence

Refer to Chapter 10 of the *WRS Administration Manual* for the appropriate Action Code to use on the Annual Report for employees on leaves of absence as of December 31, 2007.

6. Reporting Employee Terminations

Do not report earnings and hours for terminated employees on the Annual Report if you have previously reported hours and earnings for these employees at the time of final earnings payment. If you have not previously reported any 2007 terminations, you may include the termination transaction when submitting the annual report.

Include only transactions that apply to the 2007 calendar year.

Example: An employee terminating employment in December 2007 who is not paid final earnings until January 2008, must be reported as an active employee on the 2007 Annual Report using the "00" Action Code with the earnings (and corresponding hours) paid during 2007. In January 2008, you will report the December 2007, termination date along with the earnings (and corresponding hours) paid in January 2008.

7. Reporting Hours

Hours of service performed between January 1 and December 31, 2007, for which earnings were paid, should be rounded up to the nearest hour, if possible. If your payroll system produces reports with decimal equivalency, be sure the decimal is equivalent to the nearest one hundredth.

For Questions Regarding WRS Annual Reporting

Contact the Employer Communication Center toll free at (888) 681-3952 or locally at (608) 264-7900 if you have questions about annual reporting.

The Department of Employee Trust Funds does not discriminate on the basis of disability in the provision of programs, services, or employment. If you are speech, hearing or visually impaired and need assistance, call the Wisconsin Relay Service at 7-1-1 or 1-800-947-3529 (English) 1-800-833-7813 (Español). We will try to find another way to get the information to you in a usable form.

This *Employer Bulletin* is published by the Wisconsin Department of Employee Trust Funds. Questions should be directed to contact persons listed in the Bulletin, or to the Division of Trust Finance and Employer Services (DTFES). Call John Vincent, DTFES administrator, at (608) 261-7942. Employer agents may copy this *Bulletin* for further distribution to other payroll offices, subunits or individuals who may need the information. Copies of the most recent *Employer Bulletins* are available on our Internet site at the following URL: <http://etf.wi.gov/employers.htm>

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