



Employer *Bulletin*

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

The following information will help you prepare for the 2009 reconciliation process. Annual reconciliation is a time-sensitive project. Your assistance is required to ensure that your employees' annual *Statement of Benefits* (issued in April) are accurate and complete. It is critical that you are available during annual reconciliation to resolve reporting related deadlines. Your assistance is greatly appreciated.

During this process, the Department of Employee Trust Funds (ETF) compares the total earnings (by employment category) reported on your twelve 2009 WRS *Monthly Remittance Reports* to the total earnings detail (by employment category) reported for each employee throughout the calendar year (e.g., terminations, leaves of absence and the 2009 annual report). Additional contributions remitted on the WRS *Monthly Remittance Reports* are also reconciled to any employee-paid additional and/or employer-paid additional contributions reported for your employees.

New for 2009

1. ETF has launched a webpage dedicated to Annual Reconciliation. The page will be updated as needed. Go to http://etf.wi.gov/employers/annual_processing.htm.
2. ETF has added a Transaction Upload and Account Update Test Region within the Online Network for Employers (ONE) where employers with security clearance can practice using the ONE system. This test region can help you identify and resolve format problems and other issues ahead of time, ensuring that your annual report will submit accurately and timely. Reports processed in the test region will not actually submit to ETF but rather will give you an idea of how the system works and preliminarily identify any errors.

Please find the link to this region under the Other Resources section of ONE. Contact Mary Dupuis at (608) 264-6637 for assistance with the Transaction Upload functionality of ONE.

State and UW Furlough Reporting

For WRS purposes, State and University of Wisconsin employers must combine deemed furlough earnings with actual paid earnings on the WRS *Monthly Remittance Reports*. WRS required contributions must be paid on both the paid and the deemed furlough earnings. Similarly, deemed furlough earnings must be included in the individual earnings and service hours reported for an employee on periodic transaction reports (i.e., terminations, corrections, etc.) and on the WRS annual service and earnings report. In short, State agency and University of Wisconsin employers must report earnings and service hours for WRS purposes as if furloughs had not occurred.

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2009 WRS Annual Report Deadlines

The chart below contains important filing deadlines for the 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 critical that you meet these deadlines so ETF can complete the following tasks in a timely manner:

- Reconcile all earnings and contributions reported for calendar year 2009 and apply annual interest to member accounts.
- Prepare and distribute the January 1, 2010 *WRS Statements of Benefits*.
- Calculate 2011 WRS contribution rates.

Report Name	Employer Groups	Due Date
Submit <i>Online Network for Employers Security Agreement</i> (ET-8928)	All Employers	January 10, 2010
<i>WRS 2009 Annual Report</i> (ET-2533)	All Employers	January 29, 2010
December 2009 <i>WRS Monthly Retirement Remittance Report</i> (ET-1515)	Local Employers State Employers (Teachers) State Employers (Non-Teachers)	January 29, 2010 January 29, 2010 January 20, 2010

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

Annual Reporting Options

Employers with 250 or more employees are required to report their employees' annual earnings and hours of service hour detail in electronic format, as provided in ETF 10.60 (2), Wis. Admin. Code. We encourage all employers to report electronically; it greatly increases processing efficiency, reduces the risk of number transposition errors, and reduces data entry errors. Electronic reporting options using the Online Network for Employers (ONE) are listed below:

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 formatting specifications. • Used by employers with any number of employees, but required for employers with over 250 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). • Employer administration manuals are available at http://etf.wi.gov/employers.htm
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 paper <i>Employee Transaction Reports</i> (ET-2533). • Used by employers with fewer than 250 employees. • Applies only to employers who receive a 2009 pre-list with this mailing. 	<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). • Employer administration manuals are available at http://etf.wi.gov/employers.htm

Requirements for Using ONE for WRS Account Update and Transaction Upload

If you have ONE access but did not receive a pre-printed 2009 pre-list with this packet, you cannot use the WRS Account Update option to transmit year-end annual detail online for 2009. However, you may request that a pre-list be generated for next year so this option is available for the 2010 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.

WRS Annual Reconciliation Information (State and Local Employers)

Specific Guidelines for 2009 Annual Reporting

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

Electronic Reporters "ONE"	Paper Reporters <i>Pre-Printed Employee Transaction Report (ET-2533)</i>	Paper Reporters <i>Employer Custom-Printed Annual Report</i>
<ul style="list-style-type: none"> Transaction Upload, (Data format must meet the specifications defined in Appendix A of the <i>WRS Administration Manual (ET-1127)</i>). <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 (ET-1733)</i> 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 (ET-2316)</i> 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 2008 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 23, 2009 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 2009 WRS earnings. In addition to the information provided in the manual, the following enclosed reports will assist you in the reconciliation process:

- Employee Transaction Report (ET-9999)* – Details 2009 employee transactions (including additional contributions) reported and updated to ETF’s database through December 4, 2009. Earnings totals, by employment category, are displayed at the end of the report.
- Employee Suspended Transaction Report (EE990)* – Details 2009 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 by employment category and additional contributions reported to ETF on the 2009 *WRS Monthly Retirement Remittance Reports* (ET-1515).
- *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:

Employee Transaction Reports (A + B)	=	Monthly Retirement Remittance Reports (C + D)
<p>Total of Transactions:</p> <p><u>A. Reported to ETF</u></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><u>B. Not Yet Reported to ETF</u></p> <ul style="list-style-type: none"> • Earnings (by employment category) on the <i>Annual Transaction Report</i>. • Earnings (by employment category) from any 2009 terminations not yet reported. 	=	<p>Total of Remittance Reports:</p> <p><u>C. Reported to ETF</u></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><u>D. Not Yet Reported to ETF</u></p> <ul style="list-style-type: none"> • Earnings (by employment category) on the <i>WRS Monthly Retirement Remittance Reports</i> for 2009

Reconciliation Checklist:

Payroll Records:

- 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).

Transaction Reports:

- 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).

Monthly Remittance Reports:

- Calculate the total of all WRS earnings (by employment category) on the 12 WRS *Monthly Remittance Reports* (C and D above).

Note: You must file the December 2009 remittance report by the January 2010 dates noted above to avoid a late fee. If you are not completely reconciled by your December remittance filing, please contact our office about submitting a supplemental report. If the total amount of your corrections results in money owed, you may enter a December Supplemental Report online. If the total amount of your corrections results in a credit, please call Jim Krawczyk at (608) 266-3309. If you submit paper reports, please call Jim for assistance.

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 Retirement Services (DRS). Call Jean Gilding, DRS Administrator, at (608) 266-1210. 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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