



Employer *Bulletin*

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

WRS Contributions and Expiring Collective Bargaining Agreements

The Department of Employee Trust Funds (ETF) has received numerous inquiries regarding when the payroll deduction of Wisconsin Retirement System (WRS) employee-paid contributions should begin upon the expiration of collective bargaining agreements. Ultimately, it is an employer's decision when an employee pays into the WRS based on the expiration of the entity's collective bargaining agreement(s). ETF does not have statutory authority or resources to monitor and enforce collective bargaining agreements at the individual employer level. ETF determines the total WRS required contribution rate by employment category; the employer is required to determine what is paid by the employees, subject to applicable law.

Our recommendation has been, and continues to be, that an employee's required contribution should be deducted on the first full pay period on or after the date coming under the provisions of 2011 Wisconsin Acts 10 and 32. For example, if a collective bargaining agreement expires on December 31, 2012, our recommendation is to begin deducting employee-paid contributions on the first full pay period on or after January 1, 2013. We suggest you seek an opinion from your legal counsel regarding our recommendation.

On a related note, ETF does determine when the new calendar year WRS contribution rates go into effect. The WRS is a "when-paid" system, which means that hours and earnings reported to ETF are credited to the year corresponding to the actual paycheck date. For example, a January 6, 2013 paycheck will be credited with the corresponding 2013 WRS contribution rates by employment category even though the services were performed in calendar year 2012 (i.e., payroll lag).

Rehired Annuitant Form (ET-2319) No Longer Required for Volunteers

ETF no longer requires that employers submit a *Rehired Annuitant Form* (ET-2319) for unpaid volunteers. A WRS rehired annuitant who is not receiving any form of compensation from the employer for services rendered does not need to fill out a *Rehired Annuitant Form*.

Reminder: The *Rehired Annuitant Form* must be completed for all employees who receive compensation and applies to all WRS eligible and non-WRS eligible positions. If a volunteer moves into a paid position, a *Rehired Annuitant Form* must be submitted to ETF at that time.

The new requirement that all WRS annuitants returning to work for a WRS participating employer submit the *Rehired Annuitant Form* is codified in Administrative Code ETF 20.02 (4). The new requirement was codified to:

1. Monitor compliance with Wis. Stat. §40.26 (1), which requires a minimum break in service;
2. Emphasize the need for a valid, good-faith termination as required by Wisconsin Administrative Code ETF 10.08; and
3. Ensure the WRS remains in compliance with federal Internal Revenue Code provisions and maintains its status as a qualified plan for federal income tax purposes [Wis. Stat. §40.015].

Webinar Employer Training: Annual Reconciliation and Reporting

ETF is pleased to announce upcoming employer training via Webinar. A Webinar is an interactive presentation that is transmitted over the internet while attendees listen to the audio via teleconference. This online web conferencing tool will allow ETF to simultaneously deliver employer training throughout the State of Wisconsin. Employers will connect directly to ETF by calling a toll-free telephone number and viewing an interactive online presentation. **Employers must register for training sessions.**

Please view our online course catalog for the webinar schedule and registration:

<https://student.gototraining.com/1360y/catalog/109678767>

Once registered for a session, you will receive a confirmation e-mail with a Join Training Link and coordinating instructions.

ETF is currently offering one hour employer training sessions regarding:

Wisconsin Retirement System - Annual Reconciliation and Reporting

Topics will include:

Annual Reconciliation	Annual Reporting	Military Leave & the WRS
<ul style="list-style-type: none"> • Process • Online Reports Available • How to Pre-Reconcile Your Annual Report 	<ul style="list-style-type: none"> • Reporting Requirements • Data Descriptions • Examples 	<ul style="list-style-type: none"> • USERRA • Retirement Credit • Employee Requirements • Reporting • Examples

Sign up early, as space for these training sessions is limited. If unable to attend, please cancel your registration to allow space for other employers. Be aware that training dates and times are subject to change. Please view our online course catalog for the most current information and training schedule.

Periodically check for additional dates to be added through January as we will continue to post new sessions.

Webinar Technical Requirements:

For PC-Based Attendees:	For Mac-Based Attendees:
<p><u>Required:</u> Windows® 7, Vista, XP or 2003 Server (Linux is not supported)</p> <p><u>Required:</u> Internet Explorer® 7.0 or newer, Mozilla® Firefox® 3.0 or newer, or Google® Chrome® 5.0 or newer (JavaScript™ and Java™ enabled)</p> <p><u>Internet Connection Required:</u> Cable modem, DSL or better recommended</p>	<p><u>Required:</u> Mac OS® X 10.4.11 (Tiger®) or newer</p> <p><u>Required:</u> Safari™ 3.0 or newer, or Firefox 3.0 or newer; (JavaScript and Java enabled; Chrome™ is not supported)</p> <p><u>Internet Connection Required:</u> Cable modem, DSL or better recommended</p>

Contact

For questions regarding this *Employer Bulletin*, please contact the Employer Communication Center toll-free at (888) 681-3952 or locally at (608) 264-7900.