



Employer *Bulletin*

Employer Communication Center (608) 266-3285 Toll free: 1-877-533-5020 <http://etf.wi.gov>

WRS Administration Manual Revised

The Department of Employee Trust Funds (ETF) has revised the [WRS Administration Manual](#) (ET-1127). The previous revision of the entire manual was done in 2010. Typically, ETF revises chapters individually and posts them online. As a result, revision dates vary chapter by chapter. Revision dates are reflected in the table of contents and in the bottom border of each chapter page.

Due to recent legislation affecting the Wisconsin Retirement System (WRS), such as 2011 Wisconsin Acts 10 and 32, as well as 2013 Wisconsin Act 20, there are new criteria for determining WRS eligibility and new rules on the requirements for a valid WRS annuity and the processing of rehired WRS annuitants. In addition, effective January 2014, ETF is requiring the online remittance of WRS monthly contributions as well as periodic and annual reporting.

The revised WRS Administration Manual can be found online at:

<http://etf.wi.gov/publications/et1127.pdf>

Please discard any old versions you may have and refer to the 2013 version. We recommend you bookmark the manual for easy access. ETF no longer issues paper versions.

Summary of Revisions

Some chapters and subchapters of the [WRS Administration Manual](#) (ET-1127) have been renumbered, some chapters eliminated, new subchapters added, examples updated, and suggestions from employers incorporated. All forms reflect the most current version. The following summarizes the revisions:

Chapter	Summary of Revisions
Chapter 3 – WRS Eligibility Determination	<ul style="list-style-type: none"> Employees who were not WRS participating employees on or after July 1, 2011 (or took separation benefits), must be expected to work 1,200 hours (880 hours for teachers and school district educational support staff) and at least a year to be determined WRS eligible. Employers must distinguish between employees, independent contractors, and third party contractors.
Chapter 4 – Employment Category Determination	<ul style="list-style-type: none"> All newly numbered employment categories are identified. Examples updated to reflect 2013 Act 20.
Chapter 5 – Earnings and Creditable Service	<ul style="list-style-type: none"> Clarified language regarding computing and reporting non-standard work hours.

Chapter	Summary of Revisions
Chapter 6 – Employee’s Individual WRS Account	<ul style="list-style-type: none"> Updated examples. Emphasized the transfer from paper to online reporting.
Chapter 7 – Contribution Rates	<ul style="list-style-type: none"> 2011 Acts 10 and 32 require that employees pay the Employee-Required Contribution on a pre-tax basis.
Chapter 8 – Monthly Retirement Remittance Report	<ul style="list-style-type: none"> Emphasized that monthly remittances must be made online effective January 1, 2014.
Chapter 9 – Periodic Employee Transaction Reporting	<ul style="list-style-type: none"> Updated examples. Emphasized the transfer from paper to online reporting.
Chapter 10 – Annual Reporting and Reconciliation	<ul style="list-style-type: none"> Updated examples. Emphasized the transfer from paper to online reporting.
Chapter 15 – Employment of Annuitants	<ul style="list-style-type: none"> Revised <i>Rehired Annuitant Form</i> (ET-2319) Incorporated 2013 Act 20 changes including the increase in the minimum break in service and the suspension of annuities when employment meets the 2/3 of full-time service hours. Expanded the ‘Rehired Annuitant Situations’ table to clarify scenarios where the WRS termination date is prior to versus on or after July 2, 2013. Includes the effects on a WRS annuity when returning to work as a contractor.
<i>Old</i> Chapter 23 – WRS Online Network for Employers (ONE)	<ul style="list-style-type: none"> Content deleted and incorporated throughout the rest of the chapters, as ETF moves from paper reporting to online reporting.
New Chapter 23 – Fallen Hero Tax Exemption	<ul style="list-style-type: none"> Provides information on potential income tax exemptions on annuities paid to survivors of public safety officers killed in the line of duty.
Index – <i>Removed</i>	<ul style="list-style-type: none"> The Index has been eliminated due to the search feature of the online version, which permits the reader to search for topics of interest by using keywords like “annuitant” or “compensatory time”. On the toolbar at the top of the entire manual or individual chapter, click on ‘Edit’ then click on ‘Find’ then type in your keyword and search.

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