



# Employer *Bulletin*

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## Categorizing Employees for WRS Purposes

Recently, ETF has received inquiries from employees about how they are categorized by their employer for Wisconsin Retirement System purposes. This bulletin provides some helpful tips for employers to use when determining a new employee's employment category or when making a change to an existing employee's category.

In this bulletin, ETF is referring to the following WRS employment categories:

- General
- Teacher
- Educational Support Personnel
- Executive/Elected/Judge
- Protective Occupation Participant with Social Security
- Protective Occupation Participant without Social Security

First, before determining what category to place the employee in for WRS purposes, it is important for you to:

- **Categorize employees who have the same job duties in the same category.** WRS employee category determinations are defined in state law and are separate from your employment contracts. WRS employee categories are not a compensation issue or related to certifications or statuses. Therefore, job title, union membership and coverage under a collective bargaining agreement, employment contract or employee handbook provision do not matter to an employer's determination of an employee's WRS employment category. What matters is if the employee's duties meet the criteria in state law specific to that employment category.
- **Consider the impact of an employment category change on existing employees.** Changing an existing employee's category could impact that employee's retirement benefit, in particular if the employee is at or near retirement. Therefore, if you as the employer intend to change an entire group of employees (e.g. nurses from educational support staff to teacher or vice versa for WRS purposes) to rightfully create consistency amongst the group, it generally is less disruptive to implement the change for new hires. This is the one exception to the rule that all employees doing the same job should be in the same category. While we know it may take a long time to eventually phase an entire group of employees into the same WRS employee category, it will help in the long run to have consistency.
- **Create and keep documentation in case your employee has questions or challenges your decision.** Many of the appeals ETF sees from employees relate to your decision as to how to categorize them for WRS purposes. If your determination is appealed by the employee, you will be required to provide documentation to an administrative law judge on how and why you determined the employee's category, consistent with state law.

Second, please use the guidance in the *Wisconsin Retirement System Administrative Manual* (ET-1127) [chapter 4](#) to determine the category for the employee. The guidance provides the employee category number you should enter into ETF's ONE System. ETF provides guidance to employers and it is up to the employer to apply that guidance. Employers, not ETF, must determine the category under state law because the job duties (e.g. those for county correctional officers or school nurses) can vary from employer to employer.

**Examples:**

**Correctional Officers/Jailers -**

*Question:*

Can an employer recategorize its correctional officers from general employees to protective occupation employees for WRS purposes after five years of employment with the county? It would be viewed as a "promotion" for the employee, a way for the employer to recognize the employee's years of service and a means to help the employer retain the employees.

*Answer:*

No. The employee must meet the requirements in state law to be a protective occupation employee. The WRS employee category is not based on longevity, collective bargaining agreements or compensation. See [section 401](#) of the *Wisconsin Retirement System Administrative Manual* (ET-1127) for the Protective Occupation with Social Security criteria, specifically employment category number 33.

**School Nurses -**

*Question:*

Can an employer categorize some nurses as Teachers and others as Educational Support Personnel for WRS purposes based on a pre-Act 10 bargaining unit even if they have the same job duties?

*Answer:*

No, an employer should not report them to ETF differently if they are doing the same job regardless of past bargaining units. However, as noted above, changing the employee's category mid-career might have a negative effect on his/her retirement benefit. Therefore, if you as the employer intend to change a group of employees (i.e. nurses from educational support staff to teacher or vice versa) to create consistency amongst the group, it generally is less disruptive to implement the change for new hires.

We understand this topic can be complicated considering all the rules you need to take into account as an employer. Please contact your WRS case manager if you have any questions.

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