



Employer *Bulletin*

Employer Communication Center 608-266-3285

Toll-free: 1-877-533-5020

etf.wi.gov

Retiree Life Insurance 2017 GASB 75 Schedules Update

The Wisconsin Department of Employee Trust Funds has updated the following information on the [state](#) and [local](#) governments websites in relation to previously issued Retiree Life Insurance 2017 GASB 75 information:

Supplement to Notes to Other OPEB Information

Note: employer-specific schedules should be accessed using the drop-down menu selections on the On-line Network for Employers site.

In the originally issued data, the total of the 2018 through 2024 Net Deferred Outflows/Inflows of Resources inadvertently excluded the Deferred Outflows/Inflows related to Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions. The Net Deferred Outflows/Inflows of Resources for 2018 through 2024 have now been corrected on the website.

Model Financial Statement Notes

The Model Financial Statements Notes is a template that includes language and schedules to be used as a guide by group life insurance employers in the development of their GASB 75 note disclosures. In certain instances, the highlighted areas within the template as to the location of source data from the employer specific schedules noted incorrect line numbers. These line number references have been corrected.

Contact Information

Please contact ETF at GASBmail@etf.wi.gov if you have any questions related to the GASB 75 information provided by ETF.

Other Resources

- [GASB 75 standard](#)
- [Implementation Guide 2017-2](#)
- [Implementation Guide 2017-3](#)