

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM ADMINISTRATION MANUAL

CHAPTER 1 — PUBLIC EMPLOYERS INCLUDED

100 Employers that can Elect to Participate

101 Employers with Mandatory Participation

102 Dissolution of Employer

103 Employer Name Change

100 Employers that can Elect to Participate

Participation in the Wisconsin Retirement System (WRS) is open to any Wisconsin public employer. The city and county of Milwaukee operate independent retirement programs and are excluded. The “governing body” of the employer must file a resolution of participation in the WRS. The resolution must be received at the Department of Employee Trust Funds (ETF) by November 15 in order for participation to become effective the following January 1. A resolution may be withdrawn if the employer’s written notice to withdraw is received by ETF before the November 15 preceding the January 1 effective date.

- Employer is defined in statutes as:
“...the state, including each state agency, any county, city, village, town, school district, other governmental unit or instrumentality of 2 or more units of government now existing or hereafter created within the state, any federated public library system established under s. 43.19 whose territory lies within a single county with a population of 500,000 or more, a local exposition district created under subch. II of ch. 229 and a long-term care district created under s. 46.2895, except as provided under ss. 40.51 (7) and 40.61 (3). “Employer” does not include a local cultural arts district created under subch. V of ch. 229. Each employer shall be a separate legal jurisdiction for OASDHI purposes.” (Wis. Stat. § 40.02 (28)).
- Governing Body:
The body having final authority in making decisions for the employer as defined. Examples: common council, village board, county board, town board, school board, or commission. For state departments and agencies the “governing body” is the head of the department or agency, or designated representative. (Wis. Stat. § 40.02 (36)).

Upon receipt of a completed resolution to participate in the WRS, ETF will determine if the employer meets the above definition of a public employer and if so, will provide the employer with the necessary eligibility, enrollment, and reporting requirements and instructions.

For public employers interested in participating in the WRS, detailed information (including the Resolution) is contained in the handbook *How To Become a Participating Employer Under the Wisconsin Retirement System* (ET-1129).

101 Employers with Mandatory Participation

Participation in the WRS is optional for some public employers. However, the following public employers are statutorily required to participate:

1. Every county (except Milwaukee).
2. Villages and cities as follows:
 - **Villages** with a population of 5,000 or more must continue to cover past, present and future police officers if the village was mandated to include them in the Wisconsin Retirement Fund (WRF) prior to March 31, 1978 (Wis. Stat. § 61.65 (6) 1975, repealed by Wis. Stat. § 40.21 (4), Chapter 96, Laws of 1981).
 - **Villages** with a population of 5,500 or more must continue to cover past, present and future police officers and firefighters if the village was mandated to include them in the WRF prior to March 31, 1978 (Wis. Stat. § 61.65 (7) 1975, repealed by Wis. Stat. § 40.21 (4), Chapter 96, Laws of 1981).
 - **Cities** that are second, third and fourth class must continue to cover police officers and firefighters (except volunteer firefighters) if the city was mandated to include them in the WRF prior to March 31, 1978 (Wis. Stat. § 62.13 (9) (e), (9a), (10) (f) and (g), 1975, repealed by Wis. Stat. § 40.21 (4), Chapter 96, Laws of 1981).
3. A newly created school district for non-teaching personnel, if its territory includes more than one half of the last assessed valuation of a school district which was an employer under the WRS at the time of such creation.
4. All school districts for teaching personnel.

102 Dissolution of Employer

No provision exists in Wisconsin Statutes permitting the withdrawal of a resolution of inclusion after the November 15 due date directly preceding its January 1 effective date. However, if the resolution of inclusion is received after the November 15 due date, the effective date will be the January 1 after the ensuing January 1; in these cases the employer may withdraw a resolution of inclusion if the employer's written notice to withdraw is received by the department before the November 15 deadline of the year before the January effective date. [Admin. Code ETF 20.017].

A governing body's resolution to participate in the WRS is irrevocable. Wis. Stat. 40.21 (1) provides that:

“Any employer shall be included within and thereafter subject to the provisions of the Wisconsin retirement system by so electing, through adoption of a resolution by the governing body of the employer. If the official notice of election to be included has been received by the Department on or before November 15, the effective date of participation

of the employer shall be the ensuing January 1. If the department receives the notice of election after November 15, the effective date shall be the January 1 after the ensuing January 1”

Whenever the existence of a participating employer is terminated due to consolidation or any other reason, the employer who thereafter has responsibility for the governmental functions of the previous employer shall be liable for all contributions payable to the WRS. However, if no other employer assumes responsibility, the prior service liability, if any, will be collected from the assets of the (original) employer (Wis. Stat. § 40.05 (2) (f)).

103 Employer Name Change

Notification and documentation of an entity’s name change (i.e., a copy of statutes or a board resolution) must be forwarded to:

Department of Employee Trust Funds
Social Security Liaison
Division of Retirement Services
P.O. Box 7931
Madison WI 53707-7931

Following receipt of the legal documentation, ETF will provide notification to the Social Security Administration (SSA) as required by Wisconsin’s Section 218 Agreement with the SSA.

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CHAPTER 2 — EMPLOYER RESPONSIBILITIES

- 200 Naming an Employer Agent**
- 201 Employer Agent Responsibilities**
- 202 Designation of Agent (ET-1313)**

200 Naming an Employer Agent

The governing body of each WRS participating employer must file with the Department of Employee Trust Funds (ETF) a written designation authorizing an agent or agents to act on its behalf in all matters pertaining to the WRS and all other ETF administered programs (Wis. Stat. § 40.03 (2) (j)). The agent(s) so designated shall be responsible for WRS eligibility determinations, reporting, insurance administration, etc., and will serve as the contact through which all WRS transactions shall be channeled. However, ultimate responsibility for the actions of the designated agent(s) lies with the governing body.

Note: ETF reserves the right to reject an employer’s designated WRS agent under the authority of Wis. Stat. § 40.03 and require that a different agent be designated.

Refer to subchapter 202 for the *Designation of Agent* (ET-1313) form.

201 Employer Agent Responsibilities

Employers are responsible for effective administration of WRS. This role includes, but is not limited to the following tasks:

Administration	<ol style="list-style-type: none">1. Understand WRS participation and coverage provisions.2. Understand proper forms used in administering the WRS.3. Determine WRS eligibility for each employee.4. Determine proper employment category for each WRS eligible employee.5. Determine WRS previous service for each employee.6. Certify necessary information on behalf of the employer.7. Maintain employee records used in the proper administration of the WRS.8. Maintain adequate supplies of forms used in WRS administration.9. Maintain historical WRS information.10. Subscribe to electronic delivery of Employer Bulletins and other ETF updates at: http://etf.wi.gov/employer-updates.htm
Reporting	<ol style="list-style-type: none">1. Comply with Chapter 40, Wis. Stat. and Wis. Admin. Code reporting requirements, including the reporting of valid, good-faith terminations.2. Certify necessary information on behalf of the employer.3. Sign and transmit forms containing information used by ETF to determine eligibility or benefit amounts.