

CHAPTER 21 — QUALIFIED DOMESTIC RELATIONS ORDER (QDRO)

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2100 General Information

Wisconsin statutes allow for the division of Wisconsin Retirement System (WRS) participant rights and benefits under the WRS as required by a divorce action (Qualified Domestic Relations Order).

A Qualified Domestic Relations Order (QDRO) awards an alternate payee (former spouse) a percentage—up to 50%—of a participant's WRS account (service and contributions) as of the divorce decree date. The portion of the account awarded to the alternate payee in the QDRO is deducted from the participant's account and transferred into a separate account established for the alternate payee. Once the account is divided, both the participant and the alternate payee receive a statement showing the new balances in both accounts.

Employees may contact ETF's Call Center toll free at (877) 533-5020 or locally at (608) 266-3285 (Madison) with questions on QDRO awards. ETF's forms contain all of the language required by statute for dividing a WRS account.

2101 Employer Reporting

After being informed of a WRS participating employee subject to a QDRO, ETF sends a *Report for QDRO of Current Year Earnings/Contributions (ET-2561)* to the employer for certification of any unreported hours, earnings and contributions through the day before the decree date. The employer completes the form, retains the employer copy and submits the original and alternate payee copies to ETF.

Ordinarily, ETF requests hours, earnings and contributions for current year QDROs, however, 1998 Wis. Act 125 permits QDROs retroactive to 1982. Although hours and earnings have already been reported to ETF in these cases, ETF must send a *Report for QDRO of Current Year Earnings/Contributions* to the employer requesting a breakdown of the hours and earnings from January 1 of the year through the day preceding the QDRO date.

2102 Report for QDRO of Current Year Earnings/Contributions (ET-2561)

Department of Employee Trust Funds (ETF)
 Wisconsin Retirement System
 P.O. Box 7931
 Madison, Wisconsin 53707-7931
 www.etf.wi.gov

**REPORT FOR QUALIFIED DOMESTIC RELATIONS ORDER (QDRO)
 YEAR EARNINGS/CONTRIBUTIONS**

Wis. Stat. § 40.06 (7) and 40.08 (1m)

Employee Name: <i>(Last, First, MI)</i>		Alternate Payee Name: <i>(Last, First, MI)</i>	
Employee Social Security Number		Alternate Payee Social Security Number	
Employment Category		Decree Date (MM/DD/CCYY)	
Date (MM/DD/CCYY)	Prepared By	Telephone Number	

EMPLOYER: Complete the earnings, service and contributions paid to the employee from January 1 through the day before the decree date. Fiscal Year Hours & Earnings must be reported for teachers, judges, and educational support personnel only.

Employer Name	Employer Number 69-036	QDRO Year
Fiscal Year Hours (1/1 – 6/30)	Fiscal Year Earnings (1/1 – 6/30)	
Calendar Year Hours (1/1- _____)	Calendar Year Earnings (1/1- _____)	

The following sections pertain to the employee share of WRS contributions. See explanation on reverse.

EMPLOYEE REQUIRED CONTRIBUTIONS (ERC) _____ %

Employer Paid	Employee Paid	Total
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BENEFIT ADJUSTMENT CONTRIBUTIONS (BAC) _____ %

Employer Paid	Employee Paid	Total
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ADDITIONAL CONTRIBUTIONS _____ %

Employee Paid Core	Employee Paid Variable	
Employer Paid Core	Employer Paid Variable	
Tax Deferred Core	Tax Deferred Variable	
Date (MM/DD/CCYY)	Prepared By:	Telephone Number: