

**Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM ADMINISTRATION MANUAL**

CHAPTER 9 — PERIODIC EMPLOYEE TRANSACTION REPORTING

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900 When to Use Periodic Reporting

In most cases, detailed earnings and service information is reported on the year-end annual report since the majority of employees remain employed in the same position throughout the entire calendar year. However, periodic reporting of detailed earnings and service information is necessary when:

- An employee terminates employment prior to year's end. (Refer to Table 9.1 in subchapter 907 for Termination Action Code Descriptions.)
- An employee terminates employment at the end of a calendar year. (Refer to subchapter 903 A and B.)
- A nine or 10-month contract teacher terminates employment in June and receives earnings paid on or after July 1. (Refer to subchapter 903 C and D.)
- An employee takes a leave of absence due to medical reasons. (Refer to subchapter 903 E and F.)
- An employee applies for a § 40.63 WRS Disability or Long Term Disability Insurance Benefits. (Refer to subchapter 903 G.)
- An employee changes employment categories due to a change in job duties. (Refer to Action Code 10 in Table 9.1 of subchapter 907.)
- A previously submitted employee transaction requires correction. (Refer to subchapter 908.)
- A prior year wage settlement is reached and payment made. (Refer to Chapter 11.)

It is important that employers be prompt and accurate when reporting detailed earnings and hours information. This allows ETF to provide timely benefit payments and maintain accurate and up-to-date information on WRS participant accounts.

901 Methods Available for Periodic Reporting

Several methods are available for reporting periodic WRS transactions throughout the year, such as terminations, corrections to current year terminations, leaves of absences, mid-year employment category changes, etc. ETF encourages employers to automate WRS reporting transactions. Available methods include:

A. Online Network for Employers (ONE):

Once authorized for ONE access, employers can use the Internet to submit a periodic transaction using the Account Update application. Employee's hours and earnings can be submitted electronically for terminations, employment category changes, leaves of absences, and corrections to previously reported current year terminations. Refer to subchapter 906 and Chapter 24 for further information regarding completing periodic transactions using the ONE.

Note: Employers can submit the same periodic transactions using the following methods; however, deviations from the prescribed formats will not be accepted.

B. File Transfer Protocol (FTP):

File Transfer Protocol provides electronic transmission of data. An electronic version of the *Electronic Reporter Transmittal* (ET-2536) must accompany FTP files. Refer to Appendix A for FTP data description and formatting requirements and Appendix C for FTP File Specifications and copy of the *Electronic Reporting Transmittal*.

C. Paper Reporting:

Employees applying for Section 40.63 or Long-Term Disability Insurance (LTDI) benefits must have their terminations and/or leave of absences reported on an *Employer Statement* (ET-5607 for § 40.63, ET-5315 for LTDI). Refer to subchapter 903 G. for completion instruction and subchapter 904 for a copy of the § 40.63 *Employer Statement*.

902 Reporting Frequency

Prompt reporting is essential for the efficient administration of the WRS. Employers reporting periodic transactions should report detailed employee earnings and hours within one week of the event or within one week of the employee's last paycheck (for employees terminating or going on medical leave). Employers should not wait until the annual report is due to report terminations or other actions that occur during the calendar year.

Note: Once earnings and service information is reported with a termination transaction, it must **not** be reported again on the annual report. (Refer to Chapter 10 for details on annual reporting.)

903 Types of Terminations

Current year earnings are reported and contributions remitted on a **when paid** basis. When an employee terminates employment at the end of the calendar year, it is important to report the

service hours and earnings to the correct year, i.e., the year when paid.

A. Terminations that Occur at the End of the Calendar Year – No Payroll Lag:

The following example represents proper reporting of service hours and earnings for an employee terminating employment at the end of a calendar year and there is no payroll lag, i.e., all earnings are paid in the current year.

EXAMPLE 1: Non-teaching employee terminates employment effective December 13 and receives the last paycheck on December 27. Complete the employee transaction as follows:

Report Date	Action Code	Action Date	Jan - June		Calendar Year-to-Date	
			Hours	Earnings	Hours	Earnings
12/27/2012	01	12/13/2012			2,080	\$40,800.00

B. Terminations that Occur at the End of the Calendar Year – Payroll Lag:

The following example represents proper reporting of service hours and earnings for an employee terminating employment at the end of a calendar year and there is a payroll lag resulting in final earnings being paid in the following year.

EXAMPLE 1: Employee terminates employment effective December 13 and receives their last paycheck on January 2 of the following year. This situation requires two transactions. The report date on each transaction coincides with the year in which the earnings were paid and WRS contributions remitted. The first transaction will be an annual transaction, in this example with a 2012 report date and a 2012 action date (on the annual report), reporting the hours and earnings paid for the final year of employment (2012). The second report will be a termination transaction, in this example with a 2013 report date and a 2012 action date, reporting the hours and earnings associated with the last paycheck (payroll lag). Complete the employee transactions as follows:

Transaction 1 (Annual Report):

Report Date	Action Code	Action Date	Jan – June		Calendar Year-to-Date	
			Hours	Earnings	Hours	Earnings
12/31/2012	00	12/31/2012			2,080	\$40,800.00

Transaction 2 (Termination Report):

Report Date	Action Code	Action Date	Jan – June		Calendar Year-to-Date	
			Hours	Earnings	Hours	Earnings
01/02/2013	01	12/13/2012			160	\$3,139.00

C. Correct Termination Date for Teachers

When a teacher terminates employment at the end of a school year, it may be confusing as to whether the proper termination date should be the last day worked or the last day of the

teacher's contract. An employee is deemed to have separated from the service of the employer at the end of the day on which the employee last performed services for the employer. Wis. Stat. § 40.02 (26)

The following guidelines may be used in determining a teacher's correct termination date for WRS reporting purposes:

- When there has NOT been a contract signed for the upcoming school year, the teacher's proper termination date is the last day that the teacher is required to report to school or perform contracted duties for the district. On that date, the teacher is deemed to have fulfilled their employment contract.
- When there HAS been a contract signed for the upcoming school year and the teacher resigns before the contract commences or prior to the contract's completion, the resignation date is the teacher's proper termination date.

D. Reporting Terminations for Teachers with Earnings Paid on or After July 1

Earnings paid to a nine or 10-month contract teacher on or after July 1, for service rendered in the preceding school year, are deemed received on June 30 and must be reported accordingly. Whether the payments are routine payroll lag earnings or balance-of-contract payments (i.e., the teacher has elected to reduce their normal payroll checks in order to extend payments over the summer months) the earnings and associated service hours must be included in the January-June portion on the transaction so as to be allocated to the correct fiscal year.

Similarly, hours and earnings for summer school that are paid in June, July or August must be included with the January through June fiscal year earnings, if the summer school teaching was part of the contract for the previous school year. Summer school employment that is a separate contract, unassociated with either the previous or subsequent school year contract, must have hours and earnings reported "when paid." (Wis. Admin. Code ETF 10.03 (1))

Twelve-month contract teachers must have hours and earnings reported when paid. In addition, educational support staff must have hours and earnings reported when they would "normally" be paid, even though they may elect to defer some payments to the summer months.

EXAMPLE 1: School districts frequently permit nine or 10 month contract teachers to reduce their regular payroll checks in order to receive payments over the non-working summer months. For example, a teacher with a \$50,000 fiscal year contract typically receives \$2,632 bi-weekly over 19 pay periods (eight pay periods from July-Dec and 11 pay periods from Jan-June). Instead, the teacher elects to receive \$2,000 bi-weekly over 25 pay periods (eight pay periods from July-Dec and 17 pay periods from Jan-Aug). The balance-of-contract payments made throughout the summer must be reported **along with their corresponding service hours** as though received the preceding fiscal year.

Transactions 1 and 2 illustrate terminations without and with balance-of-contract payments, respectively.

Transaction 1 (No Balance-of-Contract Payments – 11 pay periods Jan-June):

Report Date	Action Code	Action Date	Jan – June		Calendar Year-to-Date	
			Hours	Earnings	Hours	Earnings
06/20/2012	01	06/15/2012	880	\$28,947.36	880	\$28,947.36

Transaction 2 (Balance-of-Contract Payments – 17 pay periods from Jan-Aug):

Report Date	Action Code	Action Date	Jan – June		Calendar Year-to-Date	
			Hours	Earnings	Hours	Earnings
06/20/2012	01	06/15/2012	1,034	\$34,000.00	1,034	\$34,000.00

EXAMPLE 2: A teacher signs a contract in the summer of 2011 to teach during the 2011-2012 school year as well as the 2012 summer school session. The regular school year ends on June 15 and summer school ends on July 23, at which time the teacher terminates employment with the district. Complete the employee transaction with all service hours and earnings (including summer school), reported as though paid before the end of June so it is credited to the correct fiscal year as follows:

Transaction 3 (Termination Report - Summer School Part of School Year Contract):

Report Date	Action Code	Action Date	Last Earnings Date	Jan – June		Calendar Year-to-Date	
				Hours	Earnings	Hours	Earnings
7/23/2012	01	7/23/2012	6/30/2012	930	\$27,400.00	930	\$27,400.00

Note: Summer school hours and earnings in this case are deemed received the previous June, as they were a part of that fiscal year contract. Since the termination date is significantly later than when the summer school hours and earnings are deemed reported as paid, report the Last Earnings Date at the end of the fiscal year. Refer to Table 9.2 in subchapter 909 regarding when to report the Last Earnings Date.

EXAMPLE 3: A teacher signs a contract to teach during the 2011-2012 school year. Each year employees apply separately for summer school teaching so the summer school contract is independent of the regular school contract. The regular school year ends on June 15 and summer school runs from June 22 through July 23, at which time the teacher terminates employment with the district.

All earnings and associated hours for the regular school year, plus any summer school earnings and associated hours paid before July 1 would be included in the January-June and calendar year columns of the Employee Transaction Report. Summer school earnings and associated hours paid after July 1 must only be included in the calendar year column. Because the summer school contract was independent of the regular school contract, the earnings and associated hours must be reported when paid. Complete the employee transaction as follows:

Transaction 4 (Termination Report - Summer School as a Separate Contract):

Report Date	Action Code	Action Date	Jan - June		Calendar Year-to-Date	
			Hours	Earnings	Hours	Earnings
7/23/2012	01	7/23/2012	800	\$23,568.00	930	\$27,400.00

E. Reporting Leave of Absence Due to Non Work-Related Illness or Injury

Action code 54 is used to report an employee on a leave of absence due to non-work related illness or injury. For leaves of absence, the action date field of the transaction is left blank and the last earnings date entered. In the event of an illness or injury-related leave, once a disability annuity application is approved by ETF, the employer must certify that all earnings, including service and pay for vacation and sick leave, have been paid. The employer, using Action code 04, must report the final termination date, any additional service hours and earnings represented by the vacation or sick leave payouts, and **must extend the employee's last earnings date accordingly.**

An employee receiving pay from the employer while on a leave of absence is considered a WRS participating employee. Earnings paid during this time are reportable for WRS purposes. Corresponding hours are determined and reported by the employer, according to subchapter 506.

F. Reporting Leave of Absence Due to Work-Related Illness or Injury

An employee on temporary disability and receiving temporary Worker's Compensation Benefits under Wis. Stat. § 102.43 must have hours and earnings reported on the same basis as those reported immediately prior to the leave. Action code 58 is used to report an employee who is on leave of absence due to work-related illness or injury. The action date is left blank and the last earnings date entered. Once a permanent disability has been determined or the employee terminates employment, the employer's obligation to report hours and earnings ceases.

ETF processing of a disability annuity application requires the employer certify that all earnings, including service and pay for vacation and sick leave, have been paid. The employee's **last earnings date must be extended accordingly.** (Refer to subchapter 504.) The proper termination action code under this situation is Action code 08.

G. Reporting Terminations for WRS Disability Annuitants (§ 40.63) or Long Term Disability Insurance LTDI Recipients

An employee who ceases employment due to disability can apply for a WRS disability benefit; either a § 40.63 Disability benefit using a *Disability Retirement Estimate/Application* (ET-5302) or an LTDI benefit by contacting the Third-Party Administrator and filing a claim by telephone. When ETF receives the disability application from the participant, an *Employer Statement* (ET-5607) will be sent to the employer's WRS agent. If the participant files an LTDI claim, an *LTDI Employer Statement* (ET-5315) will be sent to the employer's WRS agent. The two *Employer Statements* have similar required termination and reporting information.

Use of the *Employer Statement* expedites the processing of your employee's application for

disability benefits. The *Employer Statement* provides employers the capability of reporting the termination date, last day paid, and previously unreported hours and earnings directly on this form, eliminating the past requirement to complete a separate Employee Transaction Report on the ONE. Employers reporting through electronic media are encouraged to use the *Employer Statement*.

A sample § 40.63 *Employer Statement* appears in subchapter 904. Chapter 14 of this manual provides information on determining the termination date.

When completing the *Employer Statement*, the WRS agent must respond to all applicable questions including the following information:

- Last day worked
- Last day paid
- Termination date
- Hours and earnings

Note: Include hours and earnings for vacation and sick leave for disability annuitants. Sick leave need not be reported if it is being converted to pay health insurance premiums.

The employer indicates whether the employee is expected to resume active service. An employer has the right to contest the employee's application for disability benefits by indicating the reason(s) for contesting on the *Employer Statement* and the employee's disability will be denied. The employee has a right to appeal the denied application and the employer is responsible for presenting its case contesting the employee's application at an evidentiary hearing.

Upon receipt of the *Employer Statement* from the employer, ETF updates the employee's WRS account with the last day paid, termination date, hours and earnings as indicated by the employer not previously reported to ETF.

904 Employer Statement (ET-5607)



Department of Employee Trust Funds
Wisconsin Retirement System
P.O. Box 7931
Madison, WI 53707-7931

EMPLOYER STATEMENT Wis. Stat. § 40.63

(Date Sent: _____)

Employee Name	Social Security Number
Employee Address	

Your employee has applied for a disability benefit from the Wisconsin Retirement System (WRS). Employee Trust Funds (ETF) is reviewing the application. **Please complete all the following information as soon as it is available and return this form to avoid delays in processing your employee's application.**

- Date employee last rendered services _____ (see second page for explanation)
- Are there any earnings payable after the date last rendered services? Yes No
If yes, please identify the types of payments that extend the last day paid. _____
- Last day paid _____ (see second page for explanation)
- Is the employee expected to resume active service?
 Yes (date expected to resume service _____) No Unknown (please explain _____)
- Do you as an employer wish to contest this employee's application for disability benefits? A "Yes" answer will result in a denial of the disability application. Yes No If yes, state your reason(s): _____
- If employee is an elected official indicate the date of the end of the official's term of office: _____
- Employee Transaction Reporting** - Please report employee category, action code**, termination date* and hours and earnings that have not previously been reported to ETF in the space provided below: (see second page for explanation)

Employer Name	Employer Identification Number	Report Date (MM/DD/YYYY)
	69-036-	

Section A. Current Year			Teachers/Judges/Educ. Support Personnel Only 1-1-XX thru 6-30-XX		Calendar Year-to-Date (All Employees, including Teachers, Judges & Educ. Support Personnel)		Deducted from Employee				Add'l Contr? X if Yes
Emp Cat.	Action Code**	Termination*/Action Date (MM/DD/YYYY)	Fiscal Hrs. Of Service	Fiscal Earnings	Calendar Hrs. of Service	Calendar Earnings	Employee Required Contribution		Benefit Adjustment Contribution***		
							Pre Tax	Post Tax	Pre Tax	Post Tax	
Section B. Prior Year (if applicable)											

I understand that Wis. Stat. § 943.395 provide penalties for knowingly making false or fraudulent claims on this form and hereby certify that, to the best of my knowledge and belief, the above information is true and correct. Employer representative signing this form attests to being the WRS Agent's Designee authorized to sign.

Date (MM/DD/YYYY)	Signature of WRS Agent, Agent's Designee or Certifying Officer	Telephone Number
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* For disability benefit purposes, "termination of employment" means that the participant has ceased to be a participating employee on the termination date that the employer reports to the Department for the purpose of all benefits administered under Chapter 40, Wis. Stat. Such benefits include health insurance and sick leave credit usage, life insurance, income continuation insurance, long-term disability insurance, Employee Reimbursement Account, long-term care, EPIC, Spectera, Wisconsin Retirement System coverage and death benefits, and making deferred compensation contributions. A disability termination does not preclude a participating employer from keeping the participant on an administrative leave for the purpose of benefits not administered under Chapter 40.

** Use 04 termination code (or 08 for termination due to work related injury/illness)

*** 2011 Act 10 eliminated the BAC effective the first pay period on or after June 29, 2011

905 Termination (P001) Transaction Screen on the ONE

Below is the P001 Termination Transaction Screen on the Online Network for Employers (ONE) site, under the Account Update Application. Refer to subchapter 906 for instructions on completion.



Wisconsin Retirement System (WRS)
P001 Termination - Employment or Retirement
Entry Form

[Account Updates Menu](#) [New EIN](#)[Logout](#)

Please refer to the WRS Administration Manual for specific instructions.
[Click here to view the manual.](#)

Employer Information

Employer: _____ Report Date:

Agent Title: _____

Agent Name: _____

Employee's Indicative Data

Social Security Number:

First Name, Middle Initial:

Last Name:

Address:

City, State, Zip:

Coverage Data

Action/Termination Date: (mm/dd/ccyy) Last Earning Date: (mm/dd/ccyy)

Employment Category:

Earnings

	Hours	Earnings
January to June Teachers/Judges/ Educational Support Personnel Only	<input type="text"/>	<input type="text"/>
Calendar Year to Date (Jan-Dec)	<input type="text"/>	<input type="text"/>

Contributions Deducted from Employee

Post-Tax Employee Required Contribution: Post-Tax Benefit Adjustment Contribution:

Pre-Tax Employee Required Contribution: Pre-Tax Benefit Adjustment Contribution:

Additional Contributions

	Fixed	Variable
Employee Paid:	<input type="text"/>	<input type="text"/>
Employer Paid:	<input type="text"/>	<input type="text"/>

906 Completion of the Termination Transaction on the ONE

The following information must be entered for an employee who has terminated or retired. Refer to the sample ONE screen in subchapter 905. For assistance, contact the Employer Communication Center toll free at 1-877-533-5020 or 608-266-3285.

A. Report Date

Enter the report date as MM/DD/CCYY. The year of the report date is the calendar year in which WRS contributions will be posted. Current year earnings are reported, and their corresponding contributions remitted, in the calendar year when the earnings are paid. The report date can not be earlier than any Termination/Action date entered.

B. Social Security Number

Enter the employee's Social Security number without dashes.

C. Name/Address

Enter the employee's first name, middle initial and last name. The address is required only if reporting termination/action codes 01, 03, 04, 05, 07, and 08. The address entered will be used for future communication with the employee.

Note: A name change may not be entered on the termination screen (P001); it must be completed using the P031 - Name/Address Entry screen. Refer to subchapter 606, for instructions on reporting a name change.

D. Termination/Action Date (MM/DD/CCYY)

Enter the month, day and four-digit year on which the termination/action occurred. The termination/action date is the date on which the employee/employer relationship was severed. Refer to subchapter 1403 for information on determining the termination date.

E. Last Earnings Date (MM/DD/CCYY)

This date represents the **last day for which** the employee was paid. It does NOT refer to the date of the last payroll check. The last earnings date must be equal to or earlier than the termination/action date. **In most instances of termination, the last earnings date is not required** if the employee is paid through the termination date. The last earnings date is required, however, when reporting a leave of absence, the employee is applying for a disability benefit, or there is a significant gap between the last day for which the employee was paid and the actual termination date.

F. Employment Category

Select from the drop down list the employee's employment category. Refer to subchapter 401 for detailed explanation of employment categories.

G. Fiscal Year Reporting - January To June Hours And Earnings For Teachers, Judges And Educational Support Personnel Only

Enter the fiscal year hours (rounded to the nearest hour or as a decimal equivalent to the nearest one-hundredth) and earnings (in dollars and cents) paid from January 1 to June 30 of

the calendar year being reported. Refer to Section 903 C and D for 9 and 10-month teachers. Complete for teachers, educational support staff, and judges (categories 40, 41, 42, 45, 47 and 48) only.

Note: Fiscal year earnings field is only available when one of the above employment categories is selected. Leave fiscal year fields blank for employees of the above categories who begin enrollment between July 1 and December 31.

H. Calendar Year-To-Date Reporting Of Hours And Earnings

Enter the hours (rounded to the nearest hour or as a decimal equivalent to the nearest one-hundredth), and earnings (in dollars and cents) paid from January 1 to the termination/ action date. This applies to all employees, including teachers, judges and educational support personnel.

I. Employee Required Contribution – Deducted From Employee

Enter the dollar amount **actually deducted** from the employee's paychecks toward the Employee-Required Contributions (EERC) in the pre-tax or post-tax field. **This amount can never exceed the maximum EERC percentage for the category reported.** The percentage rate that may be withheld from the employee may change annually, and the value for the coming year is reported each summer in an *Employer Bulletin*.

Do not include, the amount of EERC **paid by the employer**, if applicable.

2011 Act 10 effective June 29, 2011, prohibits employers from paying the EERC, on behalf of the employee, except where collective bargaining agreements in place prior to the law provided for payment of the EERC by the employer. Certain employees who meet the Chapter 111 Employment Relations definition of "public safety employee" may also continue to bargain with their employer over who may pay the WRS employee required contributions.

Please note that there are numerous pending legal challenges to certain provisions of Act 10. Therefore, the information provided above may change at any time based on the status of the law.

J. Benefit Adjustment Contribution (BAC) – Deducted From Employee

This may only be used for earnings reported as Late Reported Earnings prior to June 29, 2011; the BAC was eliminated by 2011 Act 10.

K. Employee Paid Additional Contributions

Enter the total additional Core and Variable contribution deducted from the employee. If there are no additional contributions, leave this field blank. (Refer to Chapter 12 for instructions.)

L. Employer Paid Additional Contributions

Enter the total additional Core and Variable contributions paid by the employer for the employee. Leave this field blank if there are no additional contributions. (Refer to Chapter 12 for instructions.)

907 Termination, Leave of Absence, Employment Category Change, Action Code Descriptions and Reporting Requirements

Table 9.1 – Action Code Descriptions

Action Code	Description
01	Used for resignation or retirement terminations.
02	Used as a termination code for a state employee terminated due to permanent layoff
03	Used when an employee is enrolled in WRS, but is not eligible (i.e., employed for fewer than 30 calendar days, is an employee or rehired annuitant enrolled in error, or is enrolled in the wrong employment category by error). Reimburse the employee for any WRS contributions taken as a payroll deduction. Refer to subchapter 311 for an exception when rehiring employees. Note: The date for a P003 termination must be the same date as the enrollment date for that employment segment. Note: Ensure that any hours, earnings, or employee paid employee required contributions reported for this employee on any other periodic transaction have been removed prior to submitting this transaction.
04	Used when an employee is terminated due to a non-work-related illness or injury. Must be used to terminate an employee—for Chapter 40 purposes only—when notified by ETF that the employee is approved for a WRS disability annuity.
05	Used when an employee is dismissed or discharged.
06	Used when the termination is due to an employee's death. The date of death on the death certificate must be used for the action date, not the last day worked.
07	Used to report the termination for a local elected official who is waiving part-time elected service for WRS purposes only. Refer to Chapter 15.
08	Used when an employee is terminated due to a work-related illness or injury. Must be used to terminate an employee—for WRS purposes only—when notified by ETF that the employee is approved for a WRS disability annuity.
10	Used when an employee is changing employment category due to a change in job duties. This action code will terminate the old category and create the new category. Hours and earnings associated with the old category are reported with the transaction. The new category must be listed in the new employment category code column. The action date is the effective date of the category change. Hours and earnings associated with the new category should be reported on annual report or as a termination, if employee resigns or retires. Note: Action Code 10 is not to be used to correct an employment category mistake made on the WRS Enrollment (P060).
50	Used when an employee is on a military leave of absence and will be given the choice to make up the required employee contributions upon return from military service. Action date must be left blank and last earnings date listed. Refer to Chapter 22.
54	Used when an employee is on leave of absence due to a non-work-related illness or injury. Action date must be left blank and last earnings date listed. Once this code is reported, nothing more is reported until the employee returns to active employment or is terminated. Refer to subchapter 1800.

Action Code	Description
58	Used when an employee is on a leave of absence due to a work-related illness or injury. Action date must be left blank and last earnings date listed. Once this code is reported, nothing more is reported until the employee returns to active employment or is terminated. Refer to subchapter 1800.

Table 9.2: Termination/Leave of Absence/Employment Category Change Reporting Field Requirements

Report Field	01	02	03	04	05	06	07	08	10	54	58
Report Date (MM/DD/CCYY)	R	R	R	R	R	R	R	R	R	R	R
Social Security Number	R	R	R	R	R	R	R	R	R	R	R
Name (Last, First, Middle Initial)	R	R	R	R	R	R	R	R	R	R	R
Address	R	R		R	R		R	R			
Employment Category	R	R	R	R	R	R	R	R	R	R	R
Action Code	R	R	R	R	R	R	R	R	R	R	R
Action Date (MM/DD/CCYY)	R	R	R	R	R	R	R	R	R		
Last Earnings Date	A	A		R	A	A		A		R	R
New Employment Category									R		
Hours for Teachers/ Judges/Educational Support Personnel (Jan-June) ** H	B	B		C	B	B		C	B	B	B
Earnings for Teachers/Judges/ Educational Support Personnel (Jan-June) ** H	B	B		C	B	B		C	B	B	B
Calendar Year Hours **	R	R		A	R	R	R	A	R	R	R
Calendar Year Earnings **	R	R		A	R	R	R	A	R	R	R
Employee Paid EERC	A	A		A	A	A	A	A	A	A	A
Employee Paid BAC	A	A		A	A	A	A	A	A	A	A
Additional Contributions	A	A		A	A	A	A	A	A	A	A

Key:

Blank Fields = Leave Blank

R = Required Fields

A = If Applicable—required if employee is applying for a disability benefit or if the termination date is significantly later than the last earnings date.

B = Required for fiscal year employees. For those hired on or after July 1, there will be no January-June hours and earnings to report.

C = If applicable—employees who have been on leave due to illness or injury may not have service and earnings to report in the year of termination. For fiscal year employees hired on or after July 1, there will be no January-June hours and earnings to report.

H = For Employment Categories 40,41, 42, 45, 47, 48 **ONLY**

****** = If you previously reported a terminated employee on your annual report, and are reporting the termination date, do not report hours and earnings again.

908 Correction Codes and Reporting Requirements for Previously Submitted Current Year Terminations

The following action codes should only be used to correct information previously reported in the current calendar year.

Note: Only the difference (the amount of hours, earnings, or employee paid contributions to be added to or subtracted from what has already been reported) is reported on the transaction report.

Table 9.3: Correction Code Descriptions

ACTION CODE	Description
81	Used to correct previously submitted 01 termination.
82	Used to correct previously submitted 02 termination (State only).
83	Used to correct previously submitted 03 termination.
84	Used to correct previously submitted 04 termination.
85	Used to correct previously submitted 05 termination.
86	Used to correct previously submitted 06 termination.
87	Used to correct previously submitted 07 termination.
88	Used to correct previously submitted 08 termination.
89	Used to correct previously submitted 54 and 58 leave of absence transactions.
90	Used to correct previously submitted 10 employment category change

A. Current Year Correction Examples

Example 1 – Correcting Hours, Earnings and Termination Date

Employee terminates employment October 4, 2012. Using action code 01; the employer reported earnings of \$25,100; 1,900 hours; and a termination/action date of 10/04/2012.

Transaction 1 (Termination Report):

Report Date	Action Code	Action Date	Jan - June		Calendar Year-to-Date	
			Hours	Earnings	Hours	Earnings
10/05/2012	01	10/04/2012			1,900	\$25,100.00

The employer later realizes the employee's termination date should have been October 18,

2012, because the employee decided to use two weeks of vacation. This vacation time is WRS reportable as long as it extends the termination date. The used vacation time included earnings of \$1,057 and 80 hours.

The employer must now report a correction to the original termination by reporting **only** the correcting information. The employer will use action code 81, an action (termination) date of 10/18/2012, earnings of \$1,057 and 80 hours.

Transaction 2 (Correction to a Termination Report):

Report Date	Action Code	Action Date	Jan - June		Calendar Year-to-Date	
			Hours	Earnings	Hours	Earnings
10/19/2012	81	10/18/2012			80	\$1,057.00

When the correction is processed by ETF, the participant account will reflect the original transaction plus the correcting transaction and will correctly show the termination date of October 18, 2012, with total earnings of \$26,157 and 1,980 hours.

Example 2 – Correcting Earnings Only (Termination Date remains the same)

Employee terminates employment October 4, 2012. Using action code 01, the employer reported earnings of \$25,100, with 1,900 hours and action (termination) date of 10/04/2012.

Transaction 1 (Termination Report):

Report Date	Action Code	Action Date	Jan - June		Calendar Year-to-Date	
			Hours	Earnings	Hours	Earnings
10/05/2012	01	10/04/2012			1,900	\$25,100.00

The employer later realized that the earnings should have been \$26,100. All other information remained the same.

The employer must now report a correction to the original termination by reporting only the \$1,000 difference in earnings. The employer will use action code 81, action (termination) date 10/04/2012, and earnings of \$1,000.

Transaction 2 (Correction to Termination Report):

Report Date	Action Code	Action Date	Jan - June		Calendar Year-to-Date	
			Hours	Earnings	Hours	Earnings
10/19/2012	81	10/04/2012				\$1,000.00

When the correction is processed by ETF, the participant account will reflect the original transaction plus the correcting transaction, and will correctly show the termination date of October 4, 2012, with total earnings of \$26,100 and 1,900 hours.

Table 9.4: Correction Code Reporting Requirements

Report Field	When Using Action Code...									
	81	82	83	84	85	86	87	88	89	90
Report Date (MM/DD/CCYY)	R	R	R	R	R	R	R	R	R	R
Social Security Number	R	R	R	R	R	R	R	R	R	R
Employee's Name (Last, First, Middle Initial)	R	R	R	R	R	R	R	R	R	R
Address	A	A		A	A		A	A		
Employment Category	R	R	R	R	R	R	R	R	R	R
Action Code	R	R	R	R	R	R	R	R	R	R
Action Date (MM/DD/CCYY) **	R	R	R	R	R	R	R	R		
Last Earnings Date				B				B	R	
New Employment Category										R
Hours for Teachers/ Judges/Educational Support Personnel (Jan-June) H	A	A		A	A	A		A	A	A
Earnings for Teachers/ Judges/Educational support Personnel (Jan-June) H	A	A		A	A	A		A	A	A
Calendar Year Hours	A	A		A	A	A	A	A	A	A
Calendar Year Earnings	A	A		A	A	A	A	A	A	A
Employee Paid Pre-tax EERC	A	A		A	A	A	A	A	A	A
Additional Contributions	A	A		A	A	A	A	A	A	A

Key:

Blank Fields = Do Not Include Anything

R = Required Fields

A = If Changed from Original Report (report the difference for hours and money fields)

B = If Reported on Original Report

** = Enter the original Action Date if the date is the same as entered on the original transaction report. If changed, insert the amended date.

H = For Employment Categories 40, 41, 42, 45, 47, and 48 **ONLY**