

## **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 910 for Termination Action Code Descriptions.)
- An employee terminates employment at the end of a calendar year. (Refer to subchapter 903 A & B.)
- A nine or ten-month contract teacher terminates employment in June and receives earnings paid on or after July 1. (Refer to subchapter 903 C & D.)
- An employee takes a leave of absence due to medical reasons. (Refer to subchapter 903 E & 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 910.)
- A previously submitted employee transaction requires correction. (Refer to subchapter 911.)
- 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 member 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 employee terminations, hours and earnings associated with employment category changes, leaves of absences, and corrections to previously reported current year terminations and leaves. Refer to Chapter 23 for further information regarding ONE.

### **B. File Transfer Protocol (FTP):**

FTP provides electronic transmission of employee terminations, hours and earnings associated with employment category changes, leaves of absences, and corrections to previously reported current year terminations and leaves. An electronic version of the *Electronic Reporter Transmittal* (ET-2536) must accompany FTP files (refer to subchapter 906). Refer to Appendix A for FTP data description and formatting requirements; deviations from the prescribed formats will not be accepted.

### **C. Disk Reporting:**

Disk reporting provides electronic transmission of employee terminations, hours and earnings associated with employment category changes, leaves of absences, and corrections to previously reported current year terminations and leaves. An *Electronic Reporter Transmittal* (ET-2536) must accompany the diskette (refer to subchapter 906). Refer to Appendix A for data description and formatting requirements; deviations from the prescribed formats will not be accepted.

### **D. Paper Reporting:**

Employers can report employee terminations, hours and earnings associated with employment category changes, leaves of absences, and corrections to previously reported current year terminations and leaves by completing and submitting an *Employee Transaction Report* (ET-2533). Refer to subchapters 908 and 909.

Employees applying for Section 40.63 or Long-Term Disability Insurance (LTDI) benefits must have their terminations and/or leaves of absences reported on an

*Employer Statement* (ET-5607 for §40.63, ET-5315 for LTDI). Refer to subchapter 907.

## 902 Reporting Frequency

Prompt reporting is essential for the efficient administration of the Wisconsin Retirement System (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 out 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
12/27/06	01	12/13/06			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 2006 report date and a

2006 action date (on the Annual Report), reporting the hours and earnings paid for the final year of employment (2006). The second report will be a termination transaction, in this example with a 2007 report date and a 2006 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
12/31/06	00	12/31/06			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
01/02/07	01	12/13/06			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 ten-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 *Employee Transaction Report* 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 9 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 (8 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 (8 pay periods from July-Dec and 17 pay periods from Jan-Aug). The balance-of-contract payments made over 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
06/20/07	01	06/15/07	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
06/20/07	01	06/15/07	1,034	\$34,000.00	1,034	\$34,000.00

**EXAMPLE 2:** A teacher signs a contract in the summer of 2006 to teach during the 2006-07 school year as well as the 2007 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** (Termination Report - Summer School Part of School Year Contract):

Report Date	Action Code	Action Date	Jan - June		Calendar Year-to-Date	
			Hours	Earnings	Hours	Earnings
07/23/07	01	07/23/07	930	\$27,400.00	930	\$27,400.00

\*\*Summer school hours and earnings in this case are deemed received the previous June, as they were a part of that fiscal year contract, and must be reported in the same manner on the annual report if there was not a term.

**EXAMPLE 3:** A teacher signs a contract to teach during the 2006-07 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 both 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** (Termination Report - Summer School as a Separate Contract):

Report Date	Action Code	Action Date	Jan - June		Calendar Year-to-Date	
			Hours	Earnings	Hours	Earnings
07/23/07	01	07/23/07	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 *Employee Transaction Report* 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 and 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 505.

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

An employee on temporary disability and receiving 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 503.) The proper termination action code under this situation is Action code 08, which the employer submits on an *Employee Transaction Report*.

#### G. Reporting Terminations for WRS Disability Annuitants (§ 40.63)

An employee who ceases employment due to disability can apply for a WRS disability benefit using a *Disability Retirement Estimate/Application* (ET-5302). When ETF receives the disability application from the participant, an *Employer Statement* (ET-5607) will be sent to the employer's WRS Agent.

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 and submit a separate *Employee Transaction Report* (ET-2533). Employers reporting through electronic media are encouraged to use the *Employer Statement*.

A sample *Employer Statement* appears in subchapter 903. Chapter 15 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 may also contest the employee's application for disability

benefits. However, the reason(s) for contesting must be indicated on the *Employer Statement*. When an employer contests an employee's disability, 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, and hours and earnings as indicated by the employer. ETF will update the employee's retirement account based on the dates entered on the *Employer Statement* if the last day paid and/or termination date has not been reported to ETF.

#### 904 Specifications for File Transfer Protocol (FTP) Reporting

An electronic version of the *Electronic Reporter Transmittal* (ET-2536) must accompany the FTP file for periodic transaction reports. In order to utilize FTP, you must install the necessary software on your computer system. ETF has purchased the hardware and software required for the FTP method of transmission and will provide employers with the necessary software and software licenses **free of charge**.

To ensure you have the capability to perform FTP transmissions, you should discuss the system requirements with your Information Technology Department. ***Please make sure you will be able to send data even if you have a firewall on your system.***

Employers interested in using FTP should contact the Employer Communication Center toll free at (888) 681-3952 or locally at (608) 264-7900.

#### 905 Specifications for Disk Reporting

➤ DISK FORMATS: We can process disks in the following formats:

**IBM PC-DOS or MS-DOS compatible:**

3.5 inches, double-sided, 1.44MB  
CD-ROM

➤ RECORDING MODE: ASCII standard code

➤ RECORD LENGTH: 360 bytes per record, fixed length

➤ FILE NAME: Use **WRS** and the first four digits of your Employer Identification Number (EIN). If your EIN is 4623000 then file name would be WRS4623.

A disk may consist of multiple files as long as the following file name conventions are adhered to:

If a disk consists of more than one file, the file name WRS4623 will contain a three digit numeric extension. This extension will indicate the sequence of the

files within the disk. For example, the first file will be named WRS4623.001, the second file will be WRS4623.002, etc.

- DISK LABEL: A label must be properly secured to the disk and show the internal file name, your employer number and reporting period. Sample:

File Name     WRS4623  
EIN:           4623000  
Report Period: 10/2007

- WRITE-PROTECT: All disks must be write-protected prior to submitting to ETF.
- RETURNS: Once the disk files have been processed, they are retained for three months and then destroyed. The disk will not be returned.

906 Electronic Reporter Transmittal (ET-2536)

**ELECTRONIC REPORTER TRANSMITTAL**  
 Totals of Transactions Included

Department of Employee Trust Funds  
 WISCONSIN RETIREMENT SYSTEM  
 P. O. Box 7931 — Madison, WI 53707-7931

Check one:  
 Current Year Transactions  
 Prior Year Transactions  
 NOTE: This is not needed for your annual report

Employment Category	FISCAL YEAR EMPLOYEES ONLY JANUARY THROUGH JUNE		CALENDAR YEAR-TO-DATE		EMPLOYEE PAID CONTRIBUTIONS		Report Date
	Service Hours	Earnings Dollars	Service Hours	Earnings Dollars	Employee Required Contribution Dollars	Benefit Adjustment Contribution Dollars	
00, 01 (Includes 12)							
02 (Includes 05, 06, 07, 08, 09)							
03							
04							
10							

Employment Category	Employee-Paid		Employer-Paid		Tax Deferred (Teachers & Educational Support Only)	
	Core* Dollars	Variable Dollars	Core* Dollars	Variable Dollars	Core* Dollars	Variable Dollars
00, 01 (Includes 12)						
02 (Includes 05, 06, 07, 08, 09)						
03						
04						
10						

I understand that Wis. Stat. § 943.395 provides criminal 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. The totals reported here are the same as those on the magnetic media records.

Employer Agent Signature \_\_\_\_\_ Date \_\_\_\_\_ Area Code and Telephone No. \_\_\_\_\_

I.T. Support Contact Person \_\_\_\_\_ Telephone Number \_\_\_\_\_

\*Core (previously referred to as the Fixed Fund).

ET-2536 (REV 10/2006)

**907 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
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Your employee has applied for a disability benefit from the Wisconsin Retirement System (WRS). The Department is in the process of reviewing the individual's application. Please complete the following information:

1. Date employee last rendered services \_\_\_\_ (see second page for explanation)
2. Are there any earnings payable after the date last rendered services?  Yes  No  
If yes, please identify payments that extend the last day paid.
3. Last day paid \_\_\_\_ (see second page for explanation)
4. Is the employee expected to resume active service?  
 Yes (date expected to resume service \_\_\_\_ )  No  Unknown
5. 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):
6. If employee is an elected official indicate the date of the end of the official's term of office: \_\_\_\_\_

Employer Name	Employer Identification Number 69-036-	Report Date (MM/DD/CCYY)
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7. 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:

Emp Cat.	Action Code**	Termination*/Action Date (MM/DD/CCYY)	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
			Fiscal Hrs. Of Service	Fiscal Earnings	Calendar Hrs. of Service	Calendar Earnings	Employee Required Contribution	Benefit Adjustment Contribution	

**Please return this form to the Department as soon as all information is available and can be reported to avoid delays in processing the individual's application.**

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/CCYY)	Signature of WRS Agent, Agent's Designee or Certifying Officer	Telephone Number

\*\* Use 04 termination code (or 08 for termination due to work related injury/illness)  
\* 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. Stats. 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 of absence for the purpose of benefits not administered under Chapter 40.



## 909 Completion of the *Employee Transaction Report*

The following information must be entered on the *Employee Transaction Report* (ET-2533) when applicable. Refer to the sample report in subchapter 908 for the corresponding reference letters. Also refer to subchapter 910, Table 9.2, for information on which items must be completed on the report for each action code. Contact the Employer Communication Center toll free at (888) 681-3952 or locally at (608) 264-7900 for assistance.

### 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. PAGE NUMBER

Enter page numbers for multiple-page reports.

### C. EMPLOYER IDENTIFICATION NUMBER (EIN)

Enter the EIN (XXXX-XXX) as shown on the *WRS Monthly Retirement Remittance Report* (ET-1515).

### D. EMPLOYER NAME

Enter the employer name as shown on the *WRS Monthly Retirement Remittance Report* (ET-1515).

### E. SOCIAL SECURITY NUMBER

Enter the employee's Social Security Number.

### F. NAME/ADDRESS

Enter the employee's last name, first name and middle initial. The address is required only if reporting termination 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 reported on the *Employee Transaction Report*; refer to Chapter 6 for instructions on reporting a name change.

**G. EMPLOYMENT CATEGORY**

Enter a two-digit employment category in the "Emp Cat" column for each employee listed. Refer to subchapter 401 for detailed explanation of employment categories.

**H. ACTION CODE**

Enter the two-digit action code. Refer to subchapters 910 and 911 for valid Action Codes and required data elements.

**I. TERMINATION/ACTION DATE (MM/DD/CCYY)**

Enter the month, day and four-digit year on which the termination/action occurred. The termination date is the date on which the employee/employer relationship was severed.

**J. 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 date. In most instances of termination the last earnings date is not required. However, the last earnings date is required 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.

**K. NEW EMPLOYMENT (CATEGORY) CODE**

Enter the new employment category code in this field. Refer to subchapter 401 for the list of employment category codes and descriptions.

**NOTE:** A new employment category code requires an Action Code 10 to report an employee changing from one employment category to another mid year.

**L. 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 1st to June 30th of the calendar year being reported. Refer to Section 903C and D for 9 and 10-month teachers. Complete for teachers, judges and educational support personnel (categories 05, 07, 08, 10, 11 and 12) only.

**NOTE:** Leave fiscal year fields blank for employees of the above categories who begin enrollment between July 1 and December 31.

**M. HOURS AND EARNINGS FOR CALENDAR YEAR-T0-DATE**

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 1st to the termination/action date. This applies to all employees, including teachers, judges and educational support personnel.

**N. DEDUCTED FROM EMPLOYEE - EMPLOYEE PAID REQUIRED CONTRIBUTION**

Enter the dollar amount **actually deducted** from the employee's paychecks toward the Employee Required Contributions. **This amount can never exceed the maximum Employee Required Contribution 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 Employee Paid Required Contributions paid by the employer.
- The amount deducted from the employee's paychecks for the Benefit Adjustment Contribution, that amount must be reported separately. (See O. below.)

**O. DEDUCTED FROM EMPLOYEE - EMPLOYEE PAID BENEFIT ADJUSTMENT CONTRIBUTION**

Enter the dollar amount **actually deducted** from the employee's paychecks toward the Benefit Adjustment Contributions. **This amount can never exceed the maximum contribution 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 Benefit Adjustment Contributions paid by the employer.
- The amount deducted from the employee's paycheck for the Employee Required Contribution, that amount must be reported separately. (See N. above.)

**P. ADDITIONAL CONTRIBUTIONS - 'X' IF YES**

Enter an "X" in this field only if additional contributions are being reported for the employee. If there are no additional contributions, leave this column blank. An *Additional Contributions Report* (ET-2535) itemizing employee, employer and/or tax deferred additional contributions must also be completed and submitted with the *Employee Transaction Report*. (Refer to Chapter 12 for instructions on completing the *Additional Contributions Report*.)

**Q. PAGE TOTALS**

Enter totals for hours, earnings, and employee paid contributions for each column on each page. Double-check these totals as they are used by ETF for contribution reconciliation.

**R. EMPLOYER AGENT SIGNATURE**

The WRS designated agent must sign the report to certify its content. The signature is only required on the first page of the report. If reporting electronically, the agent must sign the *Electronic Reporter Transmittal* (ET-2536).

**S. PREPARED BY AND TELEPHONE NUMBER**

Enter the full name and telephone number of the person who will answer questions concerning the information on your report. This information is required on the first page only.

**T. DATE**

Enter the date (MM/DD/CCYY) the report is completed.

**910 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., employee works fewer than 30 calendar days, is an employee or rehired annuitant enrolled in error). Reimburse the employee for any WRS contributions taken as a payroll deduction. Refer to subchapter 311 for an exception when rehiring employees.
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

Action Code	Description
	<p>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 retirees.</p> <p style="text-align: center;"><b>NOTE: Action Code 10 is not to be used to correct an employment category mistake made on the <i>WRS Enrollment (ET-2316)</i>. Use the <i>Online Network for Employers</i> or the <i>Employee Identification Correction Change (ET-2810)</i>. Refer to subchapter 606 for instructions.</b></p>
<b>54</b>	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.
<b>58</b>	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) ** ★	B	B		C	B	B		C	B	B	B
Earnings for Teachers/Judges/Educational Support Personnel (Jan-June) ** ★	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

**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.

★ = For Employment Categories 05, 07, 08, 10, 11, 12 **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.

**911 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 transactions.

**A. Current Year Correction Examples**

**Example 1 – Correcting Hours, Earnings and Termination Date**

Employee terminates employment October 4, 2006. Using action code 01; the employer reported earnings of \$25,100; 1,900 hours; and a termination/action date of 10/04/2006.

**Transaction 1** (Termination Report):

Report Date	Action Code	Action Date	Jan - June		Calendar Year-to-Date	
			Hours	Earnings	Hours	Earnings
10/05/06	01	10/04/06			1,900	\$25,100.00

The employer later realizes the employee's termination date should have been October 18, 2006 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 10/18/2006, 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
10/19/06	81	10/18/06			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, 2006, 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, 2006. Using action code 01, the employer reported earnings of \$25,100, with 1,900 hours and action (termination) date of 10/04/2006.

**Transaction 1** (Termination Report):

Report Date	Action Code	Action Date	Jan - June		Calendar Year-to-Date	
			Hours	Earnings	Hours	Earnings
10/05/06	01	10/04/06			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 10/04/2006, 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
10/19/06	81	10/04/06				\$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, 2006, with total earnings of \$26,100 and 1,900 hours.

**Table 9.4: Correction Code Reporting Requirements**

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

**★** = For Employment Categories 05, 07, 08, 10, 11, and 12 **ONLY**

## 912 Mailing and Distribution of the *Employee Transaction Report*

When the report is completed:

- Send the **original** to:

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

- Retain the copy for documentation purposes and for use during annual reconciliation. Refer to Chapter 10.

No payment is required with the *Employee Transaction Report*. Remit the required employee and employer contributions each month via the *WRS Monthly Remittance Report* (ET-1515). Refer to Chapter 8 for remittance reporting instructions.