



Rehired Annuitant Form

Wis. Stat. § 40.26 (1) and (1m)

Wisconsin Department
of Employee Trust Funds
PO Box 7931
Madison WI 53707-7931
1-877-533-5020 (toll free)
Fax 608-267-4549
etf.wi.gov

Employer: Complete, Sign and date below. Refer to Previous Service & Benefit Inquiry Application on ETF's website or contact ETF.
Make one copy for your records and one copy for your employee. Submit the original to ETF.

Employer name (if state of Wisconsin, include dept.)	ETF Employer ID 69-036-	For ETF Use Only	
		WRS Term Date	
ETF-administered insurance employer participation (applicable if WRS eligible) <input type="checkbox"/> Health <input type="checkbox"/> Life <input type="checkbox"/> ICI	Hire/Rehire date	Benefits Effective Date	
		WRS Enrollment Date	

WRS termination date

Employee name (first, middle, last)	Birth date (MM/DD/YYYY)	ETF Member ID
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WRS employment category	Expected duration of employment (number of months)	Hours expected to work (per year)
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Is the person hired as a contractor? (Contractors complete one of the boxes below depending on WRS termination date. Third-party contractors must only sign and date the form below) Yes (Third-party) Yes (Independent) No

Agent: Sign here and send to ETF	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. I certify that I am responsible for reporting coverage information to the Wisconsin Retirement System.		
	Signature and title of agent	Telephone	Date

Employee: Complete below, choose applicable option in Box 1 or Box 2, then sign and date.

Gender
 Male Female

Address (street, city, state, ZIP)

Box 1: WRS Termination Date Was Prior to July 2, 2013—Employee Election Under Wis. Stat. § 40.26 (1)

I certify I had a valid termination and am currently receiving a WRS annuity. WRS eligibility criteria is that the employee is expected to work at least 600 hours (440 for teachers and school support staff) and be employed for at least one year. (Note: The 600 hours rule applies to educational support personnel at technical colleges and CESAs.)

I Am Not Eligible to participate in the WRS since my position is **not** expected to require 600 hours (440 for teachers and school support staff) and last at least one year. Should I become eligible, I understand that I need to complete a new *Rehired Annuitant Form* (ET-2319).

I Elect to Actively Participate in the WRS. I understand my WRS annuity will be suspended and WRS coverage will begin effective the first of the month following ETF's receipt of this election. Health Life ICI None (Refer to page 2 for more information.)

I Do Not Elect to actively participate in WRS pursuant to Wis. Stat. § 40.26 (1). I understand I may elect to actively participate in the WRS at any time in the future, provided I meet the WRS eligibility criteria for participation, by filing an updated form.

Box 2: WRS Termination Date Was On or After July 2, 2013—Annuity Suspension Under Wis. Stat. § 40.26(1m)

I certify I had a valid termination, am receiving a WRS annuity and have remained terminated from all WRS participating employment for a minimum of 75 days. WRS eligibility criteria is that the employee is expected to work at least 1,200 hours (880 for teachers and school support staff) and be employed for at least one year. (Note: The 1,200 hours rule applies to educational support personnel at technical colleges and CESAs.)

I Elect to actively participate in the WRS as an active employee because my position is expected to last one year and require 600 hours of service (440 hours for teachers and educational support staff) but is not expected to require 1,200 hours of service (880 hours for teachers and educational support staff). I understand my WRS annuity will be suspended and WRS coverage will begin the first of the month following ETF's receipt of this election. Health Life ICI None (Refer to page 2 for more information.)

It Is Not Expected that my employment will last at least one year and require 1,200 hours of service (880 hours for teachers and educational support staff). I understand that my WRS annuity will continue and no WRS credit will be provided for my service. However, should expectations change, or I meet the eligibility criteria, a new form will be required and my annuity will be suspended at that time.

It Is Expected that my employment will last at least one year and require 1,200 hours of service (880 hours for teachers and educational support staff). I understand and acknowledge that my WRS annuity will be suspended effective the first of the month following my hire date and remain suspended until I again terminate all WRS employment.
I elect to participate in the following insurances: Health Life ICI None (Refer to page 2 for more information.)

Expectations Met – The expectations of hours to be worked and/or duration of employment has changed to where my employment meets both the WRS eligibility criteria. I understand and acknowledge that my WRS annuity will be suspended effective the first of the month following the date WRS expectations were met and remain suspended until I again terminate all WRS employment.
I elect to participate in the following insurances: Health Life ICI None (Refer to page 2 for more information.)

Employee: Sign Here	Employee signature	Date (MM/DD/YYYY)
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Rehired Annuitant – Effect on Benefits and WRS Participant

WRS employers are required to comply with Internal Revenue Code provisions related to the rehiring of WRS annuitants. WRS annuitants who have met all terms and conditions associated with having a valid termination and meeting the minimum break in service requirement may return to work for a WRS employer. If the position meets the eligibility criteria in Wis. Stat. § 40.22 and as detailed in the *WRS Administration Manual*, chapters 3 and 15, the final WRS annuity payment will be issued on the annuity suspension date. Refer to the *WRS Administration Manual* (ET-1127) chapter 15 for instructions on completing the form.

	Event	Date
Example	ETF receives <i>Rehired Annuitant Form</i> (ET-2319) electing WRS participation (Box 1) OR indicating a hire date for a position requiring WRS annuity suspension (Box 2).	8/25/2021
	Annuity suspended and the date of the last payment the annuitant will receive. WRS coverage begins.	9/1/2021
	Annuity payments will not be issued to the annuitant beginning . . .	10/1/2021 or later months, until annuitant again retires and applies for a WRS benefit.

Disability annuitants who have reached their normal retirement age are eligible to elect to participate in the WRS when they meet the eligibility criteria in Wis. Stat. § 40.22.

Insurance Coverage

Only employees who are eligible for WRS participation and enrolled in the WRS are eligible for the insurances that the employer offers.

Employees electing to participate in WRS or mandatorily covered under the WRS due to 2013 WI Act 20 must be offered **all** ETF-administered insurance the employer offers. If annuitants are eligible for the WRS and want to participate in employer-sponsored insurance programs (health, life, ICI), they must check the corresponding box(es) within Box 1 or Box 2 on page 1. *The applications should be attached and returned to ETF with this form.*

Employee not insured as an annuitant

Employers must receive applications within 30 days following the WRS participation begin date. Insurances become effective the first of the month following receipt of the application by the employer. This applies to all ETF-administered insurance the employer offers.

Employee insured as an annuitant

- **Life Insurance—Wisconsin Public Employers Program** (must be offered by employer)
An insured annuitant returning to active WRS coverage with an employer may choose to keep the life insurance coverage he or she had as an annuitant or may enroll for the coverage offered by the employer. If annuitant coverage is retained, employees under age 65 **must** contact ETF toll free at 1-877-533-5020 or 608-266-3285 to arrange for continuation of premium payments **before** annuitant coverage lapses. If coverage as an active employee is selected, the employee must apply within 30 days of beginning active WRS participation. The coverage effective date is based on the date ETF terminates the annuity.
- **Health Insurance**
An insured annuitant returning to active WRS coverage cannot continue their annuitant health insurance coverage. Coverage will end the first of the month when WRS participation begins.

<i>Example:</i>	First WRS Contribution	10/1/2021
	Active Insurance Coverage Begins	10/1/2021

Care must be taken to ensure that the appropriate coverage is in effect on the proper date. As a result, if an employee is enrolled in Medicare Part B, they should contact Social Security to drop Part B to avoid duplicate coverage and additional premiums.

Accumulated Sick Leave Credit Account for State Employees

A participating annuitant's accrued sick leave credit balances remain at ETF until the participant retires again. When rehired as an active employee at a state agency, the participant will accrue sick leave; and, when retiring again, those sick leave hours earned during WRS participation will be converted to credits and added to the existing balance to pay health insurance premiums as an annuitant.