



## USERRA Checklist

Wisconsin Department  
of Employee Trust Funds  
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Employer name	Employer ID 69-036-XXXX-XXX	Agent name
Employee name	Employee SSN or ETF ID	Military leave date: Military return date:

Follow this checklist to correctly report hours, earnings, and contributions to the Wisconsin Retirement System for the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA). This checklist is for military service leave after 2011. For more information, refer to the

- [USERRA Advisor](#),
- [Employer Reporting for an Employee on a Military Leave of Absence](#), and
- Chapter 22 of the [Wisconsin Retirement System Administration Manual \(ET-1127\)](#).

☐ Verify that the employee meets all the criteria listed in chapter 22, subsection 2205 of the manual, to qualify for WRS pension rights under USERRA. The employee must return to work to the same pre-military leave of absence employer.

☐ Provide employee with a [Your Rights Under USERRA](#) notice.

☐ If the employee leaves their job to perform uniformed services for more than 30 consecutive days, complete a *P050 – LOA Military Union Leave* transaction on the *WRS Account Update* application from the ETF [website](#).

*Note:* If the employee leaves for military service for less than 30 consecutive days due to weekend trainings or similar short-term drills where the employee would have otherwise worked, report the employee according to employer provisions to ensure employee receives full credit for military service. A P050 - LOA transaction is not necessary. If the employer does not have provisions, contact ETF.

☐ Submit the [USERRA Certification \(ET-4560\) form](#) with a copy of the employee's DD-214 to ETF when the employee returns to work.

- If the DD-214 is not available, then a copy of military-issued papers reflecting the employee's entry and discharge dates must be submitted.

☐ **Complete the information on page 2** to report if the employee made up none, some or all employee-required contributions (EERC) related to military leave (employers must submit employer-required contributions (ERRC) to match the EERC that the employee chooses to make).

*Note:* For more information on determining deemed earnings for WRS reporting, refer to the [Wisconsin Retirement System Administration Manual \(ET-1127\)](#), chapter 22.

☐ Submit a copy of this completed checklist to your WRS case manager at ETF or contact ETF at 1-877-533-5020.



### Current Year Employee-Required Contributions (EERC)

☐ **No EERC made**

When a transaction (annual or termination) is processed for the employee, report all actual worked hours, earnings and EERC the employee had, plus the hours they would have had if they had not been away for military service.<sup>i</sup>

Deemed hours

☐ **Some EERC made**

- Include the deemed<sup>ii</sup> earnings that correspond with the EERC amount the employee made-up in earnings line 1 on your next Monthly Remittance Report.
- When a transaction (Annual or termination) is processed for the employee, report all actual worked hours, earnings, and EERC, plus deemed earnings, hours, and EERC the employee made-up.

EERC \$ amount      Deemed earnings \$ amount      Deemed hours

☐ **All EERC made**

- Include the deemed earnings that correspond with the EERC amount the employee made-up in earnings line 1 on your next Monthly Remittance Report.
- When a transaction (Annual or termination) is processed for the employee, report all actual worked hours, earnings, and EERC, plus deemed earnings, hours, and EERC the employee made-up.

EERC \$ amount      Deemed earnings \$ amount      Deemed hours

Employer is required to fund any additional obligations, including both employee and employer interest that would have accrued on the EERC & ERRC, whenever prior year contributions are remitted to ETF.

☐ **No EERC made**

Process a *P029 – Prior Year Additions* transaction on the WRS Account Update application found on the ETF [website](#). Only report deemed hours for the specific prior year that have not been previously reported.

Deemed hours

☐ **Some EERC made**

- Process a *P029 – Prior Year Additions* transaction on the WRS Account Update application found on our [website](#) and report the EERC the employee made-up and include the corresponding deemed earnings and hours that have not been previously reported.
- The employer will receive an invoice. Enter the invoice number in the *Invoice Detail Section* on your next Monthly Remittance Report to make a payment.

EERC \$ amount      Deemed earnings \$ amount      Deemed hours

☐ **All EERC made**

- Process a *P029 – Prior Year Additions* transaction on the WRS Account Update application found on our [website](#) and report the EERC the employee made-up and include the corresponding deemed earnings and hours that have not been previously reported.
- The employer will receive an invoice. Enter the invoice number in the *Invoice Detail Section* on your next Monthly Remittance Report to make a payment.

EERC \$ amount      Deemed earnings \$ amount      Deemed hours

### Prior Year Employee-Required Contributions (EERC)

**Note:** You can decide to process a P029 transaction to report the deemed earnings, hours, and employee contributions before the employee made up the contribution amount. However, if the employee does not make up all the contributions before they terminate employment, you will have to process a P027 - Prior Year Reduction transaction to remove any contributions and deemed earnings that the employee did not make up.

<sup>i</sup> The employee gets the full deemed hours of service for retirement credit, regardless if the employee makes up none, some or all the contributions.

<sup>ii</sup> Deemed – The amount the employee normally would have received had they been actively working.