

OLD LAW PROVISIONS (TEACHERS ONLY)

It is also possible to receive credit for:

1. Service between September 16, 1940, and June 30, 1966, in the Merchant Marines, overseas with the American Red Cross, or the United Service Organization, if the service was a break in continuous employment as a teacher with Milwaukee Public Schools.
2. Service as an Army instructor or instructor-in-training during World War II or between June 26, 1950, and June 30, 1966, if the service was a break in continuous Wisconsin teaching under the STRS. As described earlier, payment is required in order to receive credit.

USERRA

You may also be eligible for additional WRS credit if you assert your rights under the federal **Uniformed Services Employment and Reemployment Rights Act (USERRA)**. To receive credit under USERRA, you must:

1. Have left covered WRS employment to enter military service, and notified your employer that you were leaving to enter the military; **and**
2. Meet **one** of the following criteria:
 - If you were in the military for less than 31 days, you must have reported back to work with the same WRS employer on the next regularly scheduled workday after adequate travel and rest time.
 - If you were in the military for 31 to 180 days, you must have applied for reemployment with the same WRS employer within 14 days after completing your military service.
 - If you were in the military for more than 180 days, you must have applied for reemployment with the same WRS employer within 90 days after completing your military service; **and**
3. Leave the military under honorable conditions and provide a copy of your military discharge papers and earnings statement to your WRS employer.

If you qualify for credit under USERRA, you would need to complete a *USERRA Certification* (ET-4560) form and submit it to your employer. On that form, your employer would include deemed hours and earnings related to your military leave of absence and submit that form to ETF. Your WRS account would then be credited with service related to that absence. With respect to your retirement contributions, unless there were a collective bargaining agreement in place providing that your employer would pay the WRS employee-required contributions on your behalf, you would be responsible for making the WRS employee-required contributions. Upon return to employment with your pre-military service employer, you would have the choice to make up all, some or none of the employee-required contributions related to your military leave of absence. Your employer would be responsible for matching those contributions, and for paying any accrued interest on both the employee- and employer-required contributions. USERRA allows for employee-required make-up contributions to a contributory defined benefit plan such as the WRS to be made beginning with the date of reemployment and ending on the earlier of: (1) three times the period of military service; or (2) five years. USERRA specifies that make-up contributions are only allowed while you are employed with your pre-service employer.

In order to preserve any USERRA rights that you may have, it is important that you assert them as soon as possible upon your return to work with your WRS employer.

If you took a separation benefit before returning to work with your WRS employer and you assert your USERRA rights, you will be deemed to have been continuously employed by your WRS employer throughout your period of military service. Therefore, your separation benefit is considered to have been paid in error and is considered an overpayment. Your account is restored as though you had never taken the separation benefit, **and you must repay your separation benefit plus interest**. If you have already bought back part or all of your forfeited service, your service purchase payment(s) will be applied to your overpayment.

Contact the Department of Employee Trust Funds

Visit us online at etf.wi.gov

Find Wisconsin Retirement System benefits information, forms and publications, benefit calculators, educational offerings, e-mail and other online resources.

Call us toll free at 1-877-533-5020
or 608-266-3285 (local Madison)

Benefit specialists are available 7:00 a.m.
to 5:00 p.m. (CST) Monday-Friday

Self-Service:

Order forms and brochures,
change your address information
or tax withholding 24 hours a day, 7 days a week.

Wisconsin Relay Service
for hearing and speech impaired: 7-1-1
1-800-947-3529 (English), 1-800-833-7813 (Spanish)

Write or Return Forms

P.O. Box 7931
Madison, WI 53707-7931

Visit by Appointment

7:45 a.m. to 4:30 p.m.

MILITARY SERVICE CREDIT



ELIGIBILITY REQUIREMENTS

You may be eligible to receive Wisconsin Retirement System (WRS) creditable service for part or all of your active U.S. military service. This service may increase your WRS benefits for calculations in which years of creditable service are used, such as formula retirement, WRS disability and certain death benefits.

To receive military service credit under Wisconsin law, you must provide a photocopy of your military service discharge papers (such as DD-214 or equivalent). They **must** show your date of entry, period(s) of active duty service and your date of discharge from active duty under the functional control of the U.S. armed forces. Your discharge **cannot** be dishonorable. You may be eligible for credit for service aboard an oceangoing vessel in the U.S. Maritime Service, including the Merchant Marines, from December 7, 1941, to August 15, 1945. Active duty for training purposes (ACDUTRA) in the military reserves and the National Guard is **not** creditable under the WRS.

Generally, there are three ways in which someone may receive WRS military service credit:

1. Credit for military service prior to 1974.
2. Credit for military service that was a break in continuous WRS-covered employment.
3. Credit under the federal Uniformed Services Employment and Reemployment Rights (USERRA) law.

ACCEPTABLE MILITARY PAPERS

Although credit for active military service under Wisconsin law is generally not granted until you apply for your retirement or WRS disability benefit, you can submit a copy of your military discharge papers at any time before you retire. If Employee Trust Funds (ETF) has received your acceptable military papers before we calculate your benefit estimates, your *potential* military service credit will be used for the estimates. We recommend that you **submit a copy of your military discharge papers before you apply**. There are statutory limits on how long after your benefit begins that ETF can grant military service.

We recommend that you submit a copy of your discharge papers even if it appears likely that your benefit will be higher under the money purchase calculation based on your total account balance. Refer to the *Calculating Your Retirement Benefits* booklet (ET-4107) for details about formula and money purchase benefit calculations.

Note: Military service will not be shown on your annual *Statement of Benefits* unless it was a break in continuous covered WRS employment or under USERRA (see those sections).

You can get a copy of your military discharge papers (DD-214 or equivalent) from:

- The National Archives at <http://www.archives.gov/>
- Your County Veterans Service Officer.
- The Wisconsin Department of Veterans Affairs Records Section at:

P.O. Box 7843, Madison, WI 53707,
(608) 266-1311, 1-800-947-8387, or
<http://dva.state.wi.us/Ben-Medals.asp>

GRANTING MILITARY SERVICE CREDIT

- ▶ If you terminated covered WRS employment on or after January 1, 1982, but before March 9, 1984, you will be granted credit for active military service performed **before 1974**. You **must** have at least 20 years of creditable service (excluding any previously granted military service, unpaid leave time, forfeited service, or a non-covered qualifying period that has not been purchased) under the WRS. You can receive up to a maximum of four years military service credit.

OR

- ▶ If you terminate(d) covered WRS employment on or after March 9, 1984, you will be granted credit for active military service performed **before 1974** based on your WRS service. You must have 5 to 20 years (or more) of creditable service (excluding any previously granted military service, unpaid leave time, forfeited service, or a non-covered qualifying

period that has not been purchased) under the WRS. You can receive one year of military service credit for each five years of creditable service, up to a maximum of four years.

You may be able to buy creditable service for a qualifying period, certain uncredited teaching service, or service you forfeited by taking a separation benefit. This may increase your military service credit. Refer to *Buying Creditable Service* (ET-4121), which describes the types of creditable service that can be purchased.

To be eligible for military service credit under these provisions, you must not be using the military service to establish the amount of, or entitlement to, a federal non-disability retirement benefit other than Social Security or reserve military retirement. You will be required to sign an affidavit to this effect after you submit your retirement or WRS disability application. This affidavit requirement is waived if:

- You had 20 years of non-teaching creditable service before 1982.

OR

- You left Wisconsin teaching to enter military service during World War II or between June 26, 1950 and June 30, 1966 and returned to Wisconsin teaching upon honorable discharge. You must also have contributed to the State Teachers Retirement System (STRS) after August 4, 1951. You will be required to pay the member's deposits (based on the salary you received during the first fiscal year of teaching following your return) for the period of military service in order to obtain credit.

ETF will prorate the military credit granted if you have WRS service in more than one employment category. ETF will apply the credit to your employment categories based on your WRS service as of when you reached the greatest of 5, 10, 15 or 20 years. For example, if you reached 20 years of creditable service—10 years were teaching/general and 10 were protective—one-half of your military service would be credited to teaching/general and one-half to protective employment.

In addition to prorating military service to your employment categories, when you worked under the WRS will also affect how your military service credit is applied for formula benefit purposes. The *formula multiplier* differs by employment category and also by when the years of WRS employment were performed. If you were actively employed under the WRS after 1999, higher formula multipliers apply to your service performed before 2000. However, if you terminated all WRS employment before January 1, 2000, lower formula multipliers apply to all of your creditable service. Please refer to the *Calculating Your Retirement Benefits* brochure (ET-4107) for more information.

The formula multipliers for pre-2000 service apply to the years of creditable military service based solely on your years of WRS service performed before 2000. The post-1999 formula multipliers apply to any additional military service credited based on your years of WRS service performed after 1999. Pre-2000 service forfeited after 1999 that you purchase is credited as service after 1999.

BREAK IN CONTINUOUS COVERED EMPLOYMENT

You are eligible for military service credit if you left covered employment to enter military service and returned to the same employer within 180 days after being discharged. Military service may also be used toward a federal benefit if you meet these requirements.

Note: *If you closed your account by taking a separation benefit before returning to work for your WRS employer, you are not eligible for military service credit under this state law provision.*

Upon return from the military, you must provide copies of acceptable military discharge papers to ETF.

Continuous military service is available in addition to any other military service granted based on 5 to 20 years of WRS service for active duty military service performed before 1974. However, you are limited to a total of four years of military service credit unless your continuous military service was involuntarily extended past four years.