

Information Regarding Wisconsin Retirement System Service Credit, Contributions, and USERRA

Employee Information & Instructions

Wisconsin Retirement System (WRS) Service Credit

The Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) is a federal law giving rights to uniformed service members coming back to work for the same Wisconsin Retirement System employer.

You will receive WRS service credit for time spent on active military duty as though you had been continuously employed with your WRS-participating employer, even if you choose not to make up contributions. The maximum amount of USERRA credit you may receive is five years (for federal exceptions, visit the U.S. Department of Labor website at www.dol.gov/vets). You may also be eligible for up to four years of continuous military service credit under Wis. Stat. Sec. 40.02 (15)(a) if your military service is involuntarily extended longer than four years. However, there are exceptions to the four-year limit.

WRS Employee-Required Contributions

USERRA allows you to make up WRS employee-required contributions (EERC) beginning with the date of reemployment with the *same* pre-leave employer and ending on the *earlier* of: (1) three times the period of military service, **or** (2) five years.

You have the choice to make up all, some, or none of the total WRS EERC related to your military leave of absence. Your employer will pay the employer-required share on any contributions you make up.

If you are covered by a collective bargaining agreement under which the employer pays the total WRS required contributions (employee *and* employer-paid), you will receive full contributions and service credit for the time you were on military leave of absence.

Note: You may change your election at any time during the make-up period (three times the period of military service or five years, whichever is earlier). To make a change, you must complete a new USERRA Certification (this form) and provide it to your employer. If you are outside of the make-up period, your election may not be changed.

Employee Instructions (Section A, page 4):

1. Complete the member information section, including your name, address, and phone number.
2. Select whether you will make up all, some, or none of the WRS employee-required contributions.
3. Check Yes or No next to each of the three statements, then sign and date the form.
4. Submit all pages of this form to your employer with a copy of your DD-214. If you did not receive a DD-214 based on the length of service, submit a copy of your military papers showing entry and discharge dates and that your service was other than disqualifying under 38 U.S.C. 4304.

Employer Information & Instructions

Eligibility Criteria

To qualify for WRS pension rights under USERRA, the employee must meet all of the following criteria:

1. The employee must notify their employer that they are leaving to perform uniformed service.
2. After active military duty ends, the employee must return to the *same* WRS employer in a timely manner.
3. The employee's cumulative period of service must not exceed five years, with certain exceptions.
4. The employee must not have been separated from military service with a disqualifying discharge or under other than honorable conditions.
5. The employee must submit this form to their employer for certification.
6. The employee must have the employer submit this form to ETF.



Employer Instructions

- Verify the employee meets all criteria listed on the previous page.
- Provide employee with a [Your Rights Under USERRA](#) notice.
- If the employee's leave is more than 30 consecutive days, complete a **P050 – LOA Military Union Leave** transaction on the [WRS Account Update](#) application.

Note: If the employee's leave is less than 30 consecutive days (weekend trainings or similar short-term drills where the employee would have otherwise worked), report according to employer provisions to ensure employee receives full credit for military service. A **P050 – LOA Military Union Leave** transaction is not necessary under this circumstance. If the employer does not have provisions, contact your WRS Case Manager.

- Use the worksheet on page 3 to determine the employee's deemed hours, earnings, and contributions. The employer is responsible for submitting deemed hours, earnings, and contributions using the applicable transaction type. More details are on page 3.

Note for Employers With Differential Pay: If the employee earns less in the military than they would earn in their position, they must receive differential pay. Differential pay is the difference between the employee's military earnings and employment earnings.

Retirement contributions come out of differential pay according to Federal law. The employer submits WRS employee-required contributions to ETF based on annual earnings of only the differential pay amount.

- Complete the USERRA Certification (ET-4560) form.
 1. Review the certification form to ensure the employee has completed **Section A**.
 2. Check the applicable boxes and complete all fields in **Section B**. By signing, the employer certifies that the employee has met all of the qualifications for reemployment under USERRA.
 3. List the leave date and return date in **Section C**. These dates must match the DD-214.
 4. Fill in the employee's deemed hours, earnings, and contributions for each year the employee was on military leave in **Section C**. If additional space is needed, attach an extra sheet with the employee's deemed hours and earnings for each additional year.
 5. Provide a copy of all pages of this form to the employee.
- Submit pages 3 and 4 of this form with a copy of the employee's DD-214 to ETF. 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.

Wisconsin Department of Employee Trust Funds
P.O. Box 7931
Madison, Wisconsin 53707-7931
Fax: 608-266-5801
Email: ETFSMBEmployerWRS@etf.wi.gov

- If the employee is making up contributions, begin collecting make up contributions and report according to the instructions on the following page.

For more information, refer to Chapter 22 of the [WRS Administration Manual \(ET-1127\)](#) or contact your WRS Case Manager.



USERRA Deemed Hours, Earnings, and Contributions Worksheet

Wisconsin Department
of Employee Trust Funds
PO Box 7931
Madison WI 53707-7931
1-877-533-5020 (toll free)
Fax 608-266-5801
etf.wi.gov

Calculating Deemed Earnings and Hours

1. Check the box based on your employee's make-up contribution election (see page 4, Section A).
2. For employees making up some or all contributions, enter the amount to be made up in the space provided. If an employee is making up prior year contributions, you must use the contribution rate for that year. See [WRS Contribution Rate History](#) for details.
3. Calculate the deemed earnings by dividing the make-up EERC amount by the contribution rate. This should include any normal pay adjustments such as a pay raise the employee would have received had they not been on military leave.
4. Deemed hours should reflect the total amount of hours the employee would have worked had the leave never occurred, even if the employee is not making up any contributions.
5. Follow the applicable reporting instructions provided within each section.

Current Year Employee-Required Contributions		
<input type="checkbox"/> No Make-Up Contributions	Deemed Earnings: N/A	Deemed Hours:
<input type="checkbox"/> Some Make-Up Contributions EERC Amount: \$	Deemed Earnings: \$ [EERC Amount ÷ Current Year Contribution Rate]	Deemed Hours:
<input type="checkbox"/> All Make-Up Contributions EERC Amount: \$	Deemed Earnings: \$ [EERC Amount ÷ Current Year Contribution Rate]	Deemed Hours:
Current Year Reporting Instructions		
<ol style="list-style-type: none"> 1. If the employee is making up contributions, include those contributions and the deemed earnings on <i>Line 1</i> of your next WRS Remittance Report. 2. During annual reconciliation or upon termination (whichever comes first), you will report: <ul style="list-style-type: none"> • Deemed hours, make-up contributions and deemed earnings. • Actual hours, earnings and contributions (do <i>not</i> include any hours, earnings, or contributions that were previously reported on the P050 – Military LOA transaction). 		
Prior Year Employee-Required Contributions		
<input type="checkbox"/> No Make-Up Contributions	Deemed Earnings: N/A	Deemed Hours:
<input type="checkbox"/> Some Make-Up Contributions EERC Amount: \$	Deemed Earnings: \$ [EERC Amount ÷ Prior Year Contribution Rate]	Deemed Hours:
<input type="checkbox"/> All Make-Up Contributions EERC Amount: \$	Deemed Earnings: \$ [EERC Amount ÷ Prior Year Contribution Rate]	Deemed Hours:
Prior Year Reporting Instructions		
<ol style="list-style-type: none"> 1. Use the P029 – Prior Year Addition transaction on the WRS Account Update application to report all deemed hours, plus any make-up contributions and deemed earnings (if applicable). 2. Do not report earnings and contributions on your remittance report. You will receive an invoice from ETF. 		



USERRA Certification

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of Employee Trust Funds
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Fax 608-266-5801
etf.wi.gov

Section A: Employee Information

Employee name		ETF Member ID or last four of SSN	
Mailing address			
City, state, ZIP code		Email (Optional)	Telephone, including area code
<p>I am electing my rights under USERRA to make up (select one):</p> <input type="checkbox"/> ALL employee-required contributions dating back to my military leave of absence. <input type="checkbox"/> SOME employee-required contributions dating back to my military leave of absence. <input type="checkbox"/> NONE of the employee-required contributions dating back to my military leave of absence. <p>Yes No</p> <input type="checkbox"/> <input type="checkbox"/> I understand I will receive full service credit related to my military leave of absence even if I don't make up contributions. <input type="checkbox"/> <input type="checkbox"/> I understand I may change my election at any time during the make-up period (three times the period of military service or five years, whichever is earlier) by completing a new USERRA Certification (this form) and providing it to my employer. <input type="checkbox"/> <input type="checkbox"/> I have attached a copy of my DD-214 or other military paperwork <p>Signature _____ Date: _____</p> <p><small>*ETF cannot predict what impact, if any, the making-up of missed WRS employee-required contributions may have on an individual's retirement benefits.</small></p>			

Section B: Employer Certification

I hereby certify that the employee above has met all of the qualifications for reemployment under the Uniformed Services Employment and Reemployment Act (USERRA) 38U.S.C. 4301-4333.

Yes No

This employee is subject to differential wage payments.
 Employer and employee contributions were paid in full prior to submission of USERRA certification. (Applicable only when full contributions are paid under a collective bargaining agreement, differential pay, or within same or next monthly remittance.)

Employer number		Employer name	
Certifying person's name		Title	
Signature	Date	Telephone, inc. area code	Ext.

Section C: Qualifying Time Period

Using the deemed hours and earnings from the worksheet on page 3, fill out one row for each qualifying calendar year. **Do not include the actual earnings and hours worked.** See employer instructions on page 2 for additional information.

Unpaid Military Leave Begin Date: _____ Unpaid Military Leave Return Date: _____

Employee Category	Reporting year for USERRA-qualifying time (MM/DD/YYYY)	Teachers/Judges/ Educational Support Personnel Only (January–June)			Calendar Year-to-Date (All Employees, including Teachers, Judges & Educational Support Personnel)		
		Fiscal Hours of Service	Fiscal Earnings	Employee-Required Contributions	Calendar Hours of Service	Calendar Earnings	Employee-Required Contributions

In compliance with the Americans with Disabilities Act, ETF will provide help filling out this form upon request. Contact ETF at 1-877-533-5020. The information requested on this form is authorized for collection by §40.03(2)(h) and will be used by ETF for the sole purpose of processing the request. Your providing of personally identifiable information, such as a Social Security number (SSN), is discretionary. Not providing all information requested on this form may result in a processing delay.