

# Information Regarding Wisconsin Retirement System (WRS) Service Credit, Contributions and USERRA

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## WRS Employee Information

2011 Wisconsin Acts 10 and 32 altered how the Department of Employee Trust Funds processes employee- and employer-required contributions related to a military leave of absence. One important change is that without a collective bargaining agreement with provisions to the contrary, the acts provide that the employee is responsible for making Wisconsin Retirement System employee-required contributions. Payroll deductions for active state employees began with the pay period from July 31, 2011 to August 13, 2011. Local employers typically began deducting money for the WRS employee-required contributions on or after the first pay period after July 31, 2011.

If an employee is covered by a collective bargaining agreement under which the employer will pay the total WRS employee-required contributions, the employee will receive contributions and service credit for the time when he or she was on a military leave of absence.

If an employee is not covered by a collective bargaining agreement under which the employer will pay the WRS employee-required contributions, when that employee returns to employment with his or her pre-military service employer, the employee will have the choice whether to make up all, some or none of the total WRS employee-required contributions dating to the employee's military leave of absence. USERRA allows for employee-required 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, whichever is earlier.

With respect to service credit, an employee will receive WRS service credit for up to five years (for federal exceptions to the five-year limit, please visit the U.S. Department of Labor website at [www.dol.gov/vets](http://www.dol.gov/vets), or contact ETF toll free at 1-877-533-5020) of eligible military service whether that employee chooses to make up all, some or none of the employee-required make-up contributions. That employee may also be eligible for up to four years of continuous military service credit under Wis. Stat. Sec. 40.02(15)(a). There are exceptions to that four-year limit. (Wis. Stat. Sec. 40.02(15)(a)4. allows for additional years of service credit if the employee's military service is involuntarily extended for longer than four years.) For information on military service credit related to service prior to 1974, please see ETF's [Military Service Credit \(ET-4122\)](#) brochure. Based on the variety of ways through which an employee may receive military service credit, even if you believe you may have exceeded either the five-year maximum under USERRA or the four-year maximum under Chapter 40 of the Wisconsin statutes, please contact ETF to verify that there would be no applicable exceptions to those time limits.

In order to ensure that an employee receives his or her rights under USERRA, the employee should fill out the employee section of the attached form (Section A), and submit that form to his or her employer with a copy of the employee's DD-214, or if the employee did not receive a DD-214 based on the length of service, a copy of his or her military orders.

## WRS Employer Information

When an employee leaves his or her job to perform services in the uniformed services after Acts 10 and 32, employers are required to place employees on an unpaid military leave of absence. The only exceptions would be employees with a current collective bargaining agreement that requires the employer to pay the total WRS employee-required contributions. Employees for whom the employer is required to pay the total employee-required contributions may be reported as active employees or employees receiving differential pay. Differential pay refers to when an employer pays the difference between the employee's military pay and civilian pay when the military pay is less. Differential pay is mandatory for state employees in many circumstances and is optional for local employers.

USERRA does not require an employer to make employer-required contributions until the employee returns from active military duty and is reemployed with that same employer. Once the employee is no longer on active military duty and is reemployed with his or her pre-military leave of absence employer, the employee may choose whether he or she will make up none, some or all of the missed WRS employee-required contributions. The employer is required to make employer-required contributions to match the contributions made by the employee. The employer is also required to fund any additional obligations, including interest that would have accrued on the employee- and employer-required contributions, once those contributions are made.

Once an employee returns to work with his or her pre-military leave of absence employer, the employer is required to submit the *USERRA Certification* (ET-4560) form with a copy of the employee's DD-214 or, if the employee did not receive a DD-214, based on the employee's length of military service, submit the employee's military orders. Also, continue to send the employee's leave and earnings statements when the employee returns to his or her position with the employer.

**Please contact ETF's Employer Communication Center with questions or concerns at  
1-877-533-5020 or via email at [ETFSMBEmployerWRS@etf.wi.gov](mailto:ETFSMBEmployerWRS@etf.wi.gov).**

# Uniformed Services Employment and Reemployment Rights Act (USERRA) Certification Form Instructions

**Please read instructions before completing this form. Make a copy for your records, and then submit this form to your employer.**

## Important Considerations:

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

1. The employee must notify his or her employer that the employee is leaving his or her job to perform service in the uniformed services.
2. Once the employee's period of active military duty ends, the employee must return to his or her pre-military service employment with the employee's WRS employer in a timely manner.
3. The employee's cumulative period of service must not have exceeded five years, with certain exceptions. (For more information on exceptions to the five-year limit, please visit the U.S. Department of Labor website at [www.dol.gov/vets](http://www.dol.gov/vets) or contact the Wisconsin Department of Employee Trust Funds (ETF) at toll free 1-877-533-5020.
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 his or her employer for certification.
6. The employee must have the employer submit this form to ETF.

## Employee Instructions:

**The employee is responsible for filling out Section A.** Please read through Section A, then fill in the member information, including name, address and phone number. Next, sign and date the form, then submit it to the employer with a copy of your DD-214, or, if you did not receive a DD-214 based on the length of service, a copy of your military orders or any other military-issued paperwork reflecting that your service was other than disqualifying under 38 U.S.C. 4304. No military-issued paperwork is required for a service period of less than 31 days.

## Employer Instructions:

**The employer is responsible for filling out Sections B and C.** Employers, please:

- Review the certification form to ensure the employee has completed Section A.
- Sign and date the form in the employer certification section, Section B. By signing, the employer certifies that the employee has met all of the qualifications for reemployment under USERRA.
- List the USERRA-qualifying time period in Section C.
- Fill in the employee's deemed hours and earnings for each year that the employee was on a military leave of absence in Section C. If additional space is needed, attach an extra sheet with the employee's deemed hours and earnings for each additional year. Do not include the actual hours and earnings worked. Deemed hours and earnings are the hours of service and the earnings that the employee would have received had they'd been actively employed instead of being out on their active military leave of absence. Be sure to include any pay increases or other WRS-reportable earnings the employee would have been entitled to receive during their active military leave of absence.
- Submit form via mail, secure fax or email to ETF:

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

Employer Communications fax number: 608-266-5801

Email: [ETFSMBEmployerWRS@etf.wi.gov](mailto:ETFSMBEmployerWRS@etf.wi.gov)

## USERRA Certification

### Section A: Employee Information

Employee Name		Social Security Number	
Mailing Address		ETF ID Number	
City, State, ZIP code	Email (Optional)	Phone Number	
<p><b>I understand that I have the option of paying back all, some or none of the Wisconsin Retirement System employee-required contributions dating to the military leave of absence for which I am electing my rights under USERRA. If I choose to make up some or all of the employee-required contributions, I understand that I will need to contact my employer to arrange to have employee make up contributions deducted from my payroll.</b></p> <p>Yes    No  <input type="checkbox"/>    <input type="checkbox"/> I have attached a copy of my DD-214 or other military paperwork.  (Military paperwork is required for service periods of more than 30 days.)</p>			
Signature _____		Date _____	
*ETF cannot predict what impact, if any, the making-up of missed WRS employee-required contributions may have on an individual's retirement benefits.			

### Section B: Employer Certification

<i>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.</i>			
<p>Yes    No  <input type="checkbox"/>    <input type="checkbox"/> This employee is subject to differential wage payments.  <input type="checkbox"/>    <input type="checkbox"/> 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.)</p>			
Employer Number		Employer Name	
Certifying Person's Name		Title	
Signature	Date	Phone	Ext.

### Section C: Qualifying Time Period

Fill out one row for each qualifying calendar year. Based on 2011 Wisconsin Act 10, for calendar year 2011, please complete two rows. The first row should include pre-Act 10 employee category information, and deemed hours and earnings. The second row should include post-Act 10 employee category information and deemed hours and earnings. **Do not include the actual hours and earnings worked.** See ER instructions for additional information.

Leave Date: \_\_\_\_\_ Return Date: \_\_\_\_\_

Employee Category	Last date of employment or paid leave prior to USERRA-qualifying time (MM/DD/YYYY)	First date of employment or paid leave following USERRA-qualifying time (MM/DD/YYYY)	Teachers/Judges/Educational Support Personnel Only (January-June)		Calendar Year-to-Date (All Employees, including Teachers, Judges & Educ. Support Personnel)	
			Fiscal Hours of Service	Fiscal Earnings	Calendar Hours of Service	Calendar Earnings

In compliance with the Americans with Disabilities Act, ETF will provide help filling out this form upon request. You may request help by calling 1-877-533-5020 or 608-266-3285 local to Madison.