CHAPTER 10 — PRIOR YEAR (LATE REPORTED EARNINGS) ADJUSTMENTS

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1000 General Information

Occasionally, employers may need to submit an adjustment to an employee's previously reported WRS service and/or earnings or report previously unreported service and earnings. A contract settlement is a common example of late reported earnings; the settlement earnings must be reported back to the year they would have been paid had the contract been settled timely.

Prior year adjustments for correcting errors, making retroactive category changes, reporting retroactive earnings, grievance/reinstatement settlements and requesting refunds **must** be submitted on an *Employee Transaction Report* (ET-2533) or electronic media. See Chapter 12 for field specifications for electronic media reporting. Letters are not acceptable for reporting prior year adjustments.

WRS contributions plus interest may be due with many prior year adjustments. However, send no contributions with the *Employee Transaction Report*. Interest accrual stops when ETF receives the report. Upon receipt of the *Employee Transaction Report*, ETF will generate an invoice (or statement). These invoices, generated mid-month and mailed to the employer, indicate:

- The amount owed, or
- The amount to be credited, or
- A zero balance.
- How to remit the appropriate amount or subtract the amount from remittances, and
- The due date in order to avoid additional interest charges.

Wis. Stat. § 40.06 (5),

> "Whenever it is determined that contributions…were not paid in the year when due, the amount to be paid shall be determined at the employee and employer contribution…rates in effect when the payment should have been made and increased by interest at the effective rate which would have been credited if the amount had been paid and deposited in the accumulation reserves of the fixed annuity division…at the time the contributions …were due."

Both the employer and the employee may be liable for back payments. It is the responsibility of the employer to collect from the employee the amount which the employer would have had deducted from their paychecks had the amounts been paid when due, plus the corresponding interest. The employer may elect to pay part or all of the employee amounts. The employer remits any amount collected to ETF together with the balance of the amount owed.

NOTE:	Time restrictions may apply to changing employees' employment category, crediting WRS service when none previously was reported and correcting previously reported service, earnings and/or contributions. (Refer to Subchapters 309 and 310 for specific exceptions, time restrictions and additional information.)

1001 Completion of Prior Year Adjustments on the *Employee Transaction Report*

All prior year adjustments must be submitted on an *Employee Transaction Report* (ET-2533**). See Table 10.1**, Subchapter 1002 for the appropriate action code to use when submitting late reported earnings. **See Table 10.2**, Subchapter 1003 for field specifications for each action code. Complete the following areas of the *Employee Transaction Report*:

A. REPORT DATE

Enter the date (MM/DD/CCYY) the report is sent to ETF.

B. PAGE NUMBER

Enter page numbers for multiple page reports.

C. EMPLOYER IDENTIFICATION NUMBER (EIN)

Enter the EIN (XXXX-XXX) as shown on the *Monthly Retirement Remittance Report* (ET-1515).

D. EMPLOYER NAME

Enter the employer name as shown on the *Monthly Retirement Remittance Report* (ET-1515).

E. SOCIAL SECURITY NUMBER

Enter the employee's Social Security number.

F. NAME/ADDRESS

Enter the employee's last name, first name and middle initial. Do not include an address.

G. EMPLOYMENT CATEGORY

Enter a two-digit employment category in the "Emp Cat" column for each employee listed. See Chapter 3, Subchapter 307 for detailed explanation of codes.

H. ACTION CODE

Enter a two-digit action code. See subchapter 1003 for valid Action Codes and required data elements. (Also see examples in Subchapter 1004).

I. TERMINATION/ACTION DATE

Use 12/31/CCYY of the prior year being adjusted.

J. JANUARY TO JUNE HOURS AND EARNINGS FOR TEACHERS/JUDGES/EDUCATIONAL SUPPORT PERSONNEL

Fiscal year hours and/or earnings should be included on the report only for teachers, judges or educational support personnel (categories 05, 07, 08, 10, 11, and 12).

NOTE: Only the difference (the amount of hours, earnings, or employee paid contributions to be added to or subtracted from what has already been reported) is reported on the transaction report.

K. HOURS AND EARNINGS FOR CALENDAR YEAR TO DATE

Enter the hours and/or earnings for January 1 through December 31 of the year being reported. This applies to all employment categories.

NOTE: Only the difference (the amount of hours, earnings, or employee paid contributions to be added to or subtracted from what has already been reported) is reported on the transaction report.

L. DEDUCTED FROM EMPLOYEE - EMPLOYEE PAID REQUIRED CONTRIBUTIONS

Enter the amount of money **actually paid by the employee**. This amount can never exceed the maximum Employee Required Contribution percentage for the category reported. Do not include the amount of Employee Required Contributions paid by the employer or the amount paid for the Benefit Adjustment Contribution. (**See M. below**.)

NOTE: Only the difference (the amount of hours, earnings, or employee paid contributions to be added to or subtracted from what has already been reported) is reported on the transaction report.

M. DEDUCTED FROM EMPLOYEE - EMPLOYEE PAID BENEFIT ADJUSTMENT CONTRIBUTION

Enter the amount of money **actually paid by the employee**. This amount can never exceed the maximum Benefit Adjustment Contribution percentage for the category reported. Do not include the amount of Benefit Adjustment Contributions paid by the employer or the amount deducted for the Employee Paid Required Contribution. (**See L. above**.)

> **NOTE**: Only the difference (the amount of hours, earnings, or employee paid contributions to be added to or subtracted from what has already been reported) is reported on the transaction report.

N. EMPLOYER AGENT SIGNATURE

The employer's designated WRS agent must sign the report to certify its content. The signature is only required on the first page of the report. If reporting electronically, the agent must sign the electronic transmittal report.

O. PREPARED BY AND TELEPHONE NUMBER

Enter the full name and telephone number of the person who can answer questions concerning information on the report. This information is only required on the first page.

P. DATE

Enter the date (MM/DD/CCYY) the report is completed.

1002 Prior Year Action Code Description - Table 10.1

Table 10.1 Prior Year Action Code Descriptions

Action Code	**Description**
22	Used to report hours, earnings and/or employee paid contributions that result from a grievance or from an employee being reinstated to a position due to appeal. Include a copy of the award settlement with the transaction report. Refer to Chapter 13 for details.
23	Used to report retroactive earnings resulting from a contract settlement. Contact the Employer Communication Center at (608) 264-7900 to request a pre-printed list of employees.
24	Used to correct previously reported hours **only**.
25	Used to report hours, earnings, and/or employee paid contributions for military service under USERRA. (See Chapter 22 for additional information.
27	Used to subtract the amount of earnings and corresponding hours and/or employee paid contributions – if applicable. This code is also used to report subtractions to employee paid contributions.
28	Used in conjunction with a prior year employment category change. The transaction(s) will transfer prior year service and earnings from the incorrect employment category to the correct employment category.
29	Used to add the amount of earnings and corresponding hours and/or employee paid contributions – if applicable. This code is also used to report additions to employee paid contributions.

1003 Prior Year Reporting Field Requirements - Table 10.2

Table 10.2 Prior Year Adjustment Reporting Field Requirements

Report Field	Action Code						
	22	23	24	25	27	28	29
Report Date	R	R	R	R	R	R	R
Social Security Number	R	R	R	R	R	R	R
Name (Last, First, Middle Initial)	R	R	R	R	R	R	R
Employment Category	R	R	R	R	R	R	R
Action Code	R	R	R	R	R	R	R
Action Date	R	R	R	R	R	R	R
Last Earnings Date				R			
New Employment Category							
Teachers/Judges/Educational Support (Jan. – June Hours) ★	A		A	A	A	A	A
Teachers/Judges/Educational Support (Jan-June Earnings) ★	A	A		A	A	A	A
Calendar Year Hours	R		R	R	A	R	A
Calendar Year Earnings	R	R		R	A	R	A
Employee Paid EERC	A	A		A	A	A	A
Employee Paid BAC	A	A		A	A	A	A
Additional Contributions							

Key:
R= Required Fields
A= If Applicable
★= For Employment Categories 05, 07, 08, 10, 11, and 12 ONLY
Blank Fields = Leave blank.

1004 Examples of Prior Year Adjustments

The following examples of prior year adjustments are to assist in processing earnings, hours, and employee paid contribution adjustments. They include an explanation of each situation and an example showing how to complete the *Employee Transaction Report*.

You may request *Employee Transaction Reports* from our Supply and Mail Services office at (608) 266-3302, or order online in the Employer section of ETF's Internet site at http://etf.wi.gov. If you have any questions regarding employee transactions, please call the Employer Communication Center at (608) 264-7900.

Example Number	Reporting
1	Settlement Agreement
2	Contract Settlement for Teachers (Current and Prior Years)
3	Contract Settlement for Non-Teachers (Two Prior Years)
4	Hours Incorrectly Reported in a Prior Year
5	Hours, Earnings, and Employee Paid Contributions Over-Reported
6	Earnings Over-Reported
7	Employee Paid Employee Required Contributions Over-Reported
8	Employee Works Less Than 30 Calendar Days
9	Employee Category Change in Prior Year (Never Reported to ETF)
10	Employee Earnings Under Reported on a Previous Report
11	Employee was Not Enrolled (When they Should Have Been)
12	Reporting an Employee Termination Date for a Prior Year

Example 1 – Settlement Agreement

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 – Madison, WI 53707-7931

EMPLOYEE TRANSACTION REPORT

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY)	Page No.	Employer Identification No.
4/15/2004	1	69-036 1234

Employer Name: School District A

Social Security No. / NAME Last, First, Middle Initial / Street Address or P.O. Box / City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	1-1-XX THRU 6-30-XX TEACHERS/JUDGES/EDUC. SUPPORT PERSONNEL ONLY Hours of Service	EARNINGS Dollars	Cents	Calendar Year to Date Hours of Service	EARNINGS Dollars	Cents	Deducted from Employee: Employee Required Contribution Dollars	Cents	Benefit Adjustment Contribution Dollars	Cents	Add'l. Contr.? X if yes
SS# 123-45-6789 Davis, Dave	10	22	12/31/2003						1,400	18,200	00						
SS# 123-45-6789 Davis, Dave	10	22	12/31/2002						320	6,300	00						
SS#																	
SS#																	
SS#																	
SS#																	
PAGE TOTALS																	

An employee was discharged from their position on June 30, 2002 and filed an appeal. As a result of the grievance settlement, the employer is ordered to reinstate the employee back to their original position with full back wages. The employer must:

- Complete an *Employee Transaction Report* with **Action Code 22,** and 12/31/CCYY as the action date for each year that hours, earnings and any employee paid contributions are being reported. In this example 12/31/2003 and 12/31/2002 are the action dates indicating the prior years for which hours and earnings must be reported.
- Submit a complete copy of the grievance/settlement agreement with the *Employee Transaction Report* completed above. See Chapter 13 for more information on reinstatement awards and other settlements.

I understand that Wis. Stat. § 943.395 provide 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.

Employer Agent Signature	Prepared by	Telephone No.	Date (MM/DD/CCYY)

If the employee has additional contributions, X this box and attach the *Additional Contributions Report*, form ET-2535 showing the contribution amounts.

ET-2533 (REV 11/2001)

Example 2 – Contract Settlement for Teachers for Current and Prior Years

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 – Madison, WI 53707-7931

EMPLOYEE TRANSACTION REPORT

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY)	Page No.	Employer Identification No.
10/5/2004	1	69-036 4321

Employer Name: School District B

Social Security No. / NAME *Last, First, Middle Initial* / Street Address or P.O. Box / City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	1-1-XX THRU 6-30-XX TEACHERS/JUDGES/EDUC. SUPPORT PERSONNEL ONLY Hours of Service	EARNINGS Dollars	Cents	Calendar Year to Date Hours of Service	EARNINGS Dollars	Cents	Deducted from Employee: Employee Required Contribution Dollars	Cents	Benefit Adjustment Contribution Dollars	Cents	Add'l. Contr.? X if yes
SS# 111-11-1111 Jones, Jack	10	23	12/31/2002							400	00	20	00			
SS# 111-11-1111 Jones, Jack	10	23	12/31/2003				500	00		1000	00	50	00			
SS#																
SS#																
SS#																
SS#																

It is October 5, 2004 and a teacher contract has just been settled for school years 2002-03 and 2003-04. You must:

- Complete an *Employee Transaction Report* with **Action Code 23** using 12/31/2002 and 12/31/2003 as the action dates for the prior years being adjusted. You may call the Employer Communication Center at (608) 264-7900 for a pre-printed list of employee's names and Social Security numbers to report these prior year earnings. Use a separate line for each prior year being reported.
- Add current year (2004) earnings to your next WRS *Monthly Retirement Remittance Report* (ET-1515) in the teacher employment category 10 and report these amounts as earnings on the annual transaction report due at the end of the current year.
- Do not include current year earnings on the *Employee Transaction Report*. Report current year earnings on the annual report.

I understand that Wis. Stat. § 943.395 provide 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.

PAGE TOTALS

Employer Agent Signature	Prepared by	Telephone No.	Date (MM/DD/CCYY)

If the employee has additional contributions, X this box and attach the *Additional Contributions Report*, form ET-2535 showing the contribution amounts.

ET-2533 (REV 11/2001)

Example 3 – Reporting a Contract Settlement for Non-Teachers (Two Prior Years)

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 – Madison, WI 53707-7931

EMPLOYEE TRANSACTION REPORT

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY)	Page No.	Employer Identification No.
4/15/2004	1	69-036 3333-333

Employer Name: Town of Fern

Social Security No. / NAME Last, First, Middle Initial / Street Address or P.O. Box / City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	1-1-XX THRU 6-30-XX (TEACHERS/JUDGES/EDUC. SUPPORT PERSONNEL ONLY) Hours of Service	EARNINGS Dollars	Cents	Calendar Year to Date Hours of Service	EARNINGS Dollars	Cents	Deducted from Employee: Employee Required Contribution Dollars	Cents	Benefit Adjustment Contribution Dollars	Cents	Add'l. Contr.? X if yes
SS# 333-33-3333 Crane, Carmen	00	23	12/31/2003							2,555	00						
SS# 333-33-3333 Crane, Carmen	00	23	12/31/2002							2,755	00						
SS#																	
SS#																	
SS#																	
SS#																	
PAGE TOTALS																	

A contract has been settled for your general employees for 2003 and 2002. You must report the retroactive earnings to the two prior years in which they would have been paid had the contract been settled timely. You must:

- Complete an *Employee Transaction Report* with **Action Code 23** using 12/31/2003 and 12/31/2002 as the action dates for each year being adjusted.
- Use a separate line for each prior year being reported.

I understand that Wis. Stat. § 943.395 provide 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.

Employer Agent Signature	Prepared by	Telephone No.	Date (MM/DD/CCYY)

If the employee has additional contributions, X this box and attach the *Additional Contributions Report*, form ET-2535 showing the contribution amounts.

ET-2533 (REV 11/2001)

EXAMPLE 4 - Hours Reported Incorrectly In A Prior Year

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 – Madison, WI 53707-7931

EMPLOYEE TRANSACTION REPORT

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY)	Page No.	Employer Identification No.
4/15/2004	1	69-036 1234

Employer Name: Orange County

Social Security No. / NAME *Last, First, Middle Initial* / Street Address or P.O. Box / City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	1-1-XX THRU 6-30-XX TEACHERS/JUDGES/EDUC. SUPPORT PERSONNEL ONLY: Hours of Service	EARNINGS Dollars	Cents	Calendar Year to Date: Hours of Service	EARNINGS Dollars	Cents	Deducted from Employee: Employee Required Contribution Dollars	Cents	Benefit Adjustment Contribution Dollars	Cents	Add'l. Contr.? X if yes
SS# 444-44-4444 Danielson, Dan	00	24	12/31/2002						+150							
SS#																
SS#																
SS#																
SS#																
SS#																
PAGE TOTALS																

An employee's earnings were reported correctly, but the hours were incorrectly reported for a prior year. Submit an *Employee Transaction Report* with **Action Code 24** and 12/31/CCYY as the action date for each year being corrected. You must:

- Report only the difference between the incorrectly reported hours and the correct hours. For example, if an employee's hours were reported as 1350, but should have been 1,500, report 150 hours.
- Do not report any earnings if the amount of earnings has not changed for that year.

I understand that Wis. Stat. § 943.395 provide 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.

Employer Agent Signature	Prepared by	Telephone No.	Date (MM/DD/CCYY)

If the employee has additional contributions, X this box and attach the *Additional Contributions Report*, form ET-2535 showing the contribution amounts.

ET-2533 (REV 11/2001)

EXAMPLE 5 - Correcting Over-Reported Hours, Earnings, and Employee Paid Contributions

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 – Madison, WI 53707-7931

EMPLOYEE TRANSACTION REPORT

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY)	Page No.	Employer Identification No.
4/15/2004	1	69-036 1234

Employer Name: Orange County

Social Security No. / NAME Last, First, Middle Initial / Street Address or P.O. Box / City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	1-1-XX THRU 6-30-XX TEACHERS/JUDGES/EDUC. SUPPORT PERSONNEL ONLY: Hours of Service	EARNINGS Dollars	Cents	Calendar Year to Date: Hours of Service	EARNINGS Dollars	Cents	Deducted from Employee: Employee Required Contribution Dollars	Cents	Benefit Adjustment Contribution Dollars	Cents	Add'l. Contr.? X if yes
SS# 555-55-5555 Jenson, Jon	00	27	12/31/2002						-50.00	-400	00	-8	00				
SS#																	
SS#																	
SS#																	
SS#																	
SS#																	
PAGE TOTALS																	

An employee's hours, earnings and employee-paid required contributions were over-reported for 2002. You must:

- Submit an Employee Transaction Report with **Action Code 27** and 12/31/2002 as the action date.
- **Report only the difference** in hours, earnings and employee-paid contributions columns. This will correct the employee's WRS account.

I understand that Wis. Stat. § 943.395 provide 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.

Employer Agent Signature	Prepared by	Telephone No.	Date (MM/DD/CCYY)

If the employee has additional contributions, X this box and attach the *Additional Contributions Report*, form ET-2535 showing the contribution amounts.

ET-2533 (REV 11/2001)

EXAMPLE 6 - Correcting Over-Reported Earnings

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 – Madison, WI 53707-7931

EMPLOYEE TRANSACTION REPORT

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY)	Page No.	Employer Identification No.
4/15/2004	1	69-036 1234

Employer Name: Orange County

Social Security No. / NAME *Last, First, Middle Initial* / Street Address or P.O. Box / City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	1-1-XX THRU 6-30-XX TEACHERS/JUDGES/EDUC. SUPPORT PERSONNEL ONLY: Hours of Service	EARNINGS Dollars	Cents	Calendar Year to Date: Hours of Service	EARNINGS Dollars	Cents	Deducted from Employee: Employee Required Contribution Dollars	Cents	Benefit Adjustment Contribution Dollars	Cents	Add'l. Contr.? X if yes
SS# 666-66-6666 Michaels, Mike	00	27	12/31/2002							-400	00					
SS#																
SS#																
SS#																
SS#																
SS#																
PAGE TOTALS																

An employee's earnings were over-reported for 2002. You must:

- Submit an *Employee Transaction Report* with **Action Code 27** and 12/31/2002 as the action date. Report only the difference in earnings that will correct the employee's record.
- In this example the employee earned $31,600 in 2002. You inadvertently reported their earnings as $32,000. To correct the discrepancy you report only the difference (-$400).

I understand that Wis. Stat. § 943.395 provide 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.

Employer Agent Signature	Prepared by	Telephone No.	Date (MM/DD/CCYY)

If the employee has additional contributions, X this box and attach the *Additional Contributions Report*, form ET-2535 showing the contribution amounts.

ET-2533 (REV 11/2001)

EXAMPLE 7 - Correcting Over-Reported Employee-Paid Contributions

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 – Madison, WI 53707-7931

EMPLOYEE TRANSACTION REPORT

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY)	Page No.	Employer Identification No.
4/15/2004	1	69-036 1234

Employer Name: Orange County

Social Security No. / NAME Last, First, Middle Initial / Street Address or P.O. Box / City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	1-1-XX THRU 6-30-XX TEACHERS/JUDGES/EDUC. SUPPORT PERSONNEL ONLY: Hours of Service	EARNINGS Dollars	Cents	Calendar Year to Date: Hours of Service	EARNINGS Dollars	Cents	Deducted from Employee: Employee Required Contribution Dollars	Cents	Benefit Adjustment Contribution Dollars	Cents	Add'l. Contr.? X if yes
SS# 777-77-7777 Larson, Lindsay	00	27	12/31/2002									-88	00				
SS#																	
SS#																	
SS#																	
SS#																	
SS#																	

An employee's contract was settled requiring the employer to pay the Employee Required Contribution amount beginning in 2002. You have already reported 2002 hours, earnings and employee paid Employee Required Contributions on the 2002 annual report. You must:

- Submit an *Employee Transaction Report* with **Action Code 27** and 12/31/2002 as the action date. Subtract the Employee Paid Required Contributions equal to the amount reported on your 2002 annual report.

I understand that Wis. Stat. § 943.395 provide 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.

PAGE TOTALS

Employer Agent Signature	Prepared by	Telephone No.	Date (MM/DD/CCYY)

If the employee has additional contributions, X this box and attach the *Additional Contributions Report*, form ET-2535 showing the contribution amounts.

ET-2533 (REV 11/2001)

EXAMPLE 8 - Employee Who Worked Less than 30 Calendar Days

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 – Madison, WI 53707-7931

EMPLOYEE TRANSACTION REPORT

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY)	Page No.	Employer Identification No.
2/05/2004	1	69-036 1234

Employer Name: Orange County

Social Security No. / NAME Last, First, Middle Initial / Street Address or P.O. Box / City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	1-1-XX THRU 6-30-XX TEACHERS/JUDGES/EDUC. SUPPORT PERSONNEL ONLY: Hours of Service	EARNINGS Dollars	Cents	Calendar Year to Date: Hours of Service	EARNINGS Dollars	Cents	Deducted from Employee: Employee Required Contribution Dollars	Cents	Benefit Adjustment Contribution Dollars	Cents	Add'l. Contr.? X if yes
SS# 888-88-8888 Anderson, Alice	00	27	12/31/2003						-120.00	-1400	00	-14	00				
SS# 888-88-8888 Anderson, Alice	00	03	10/30/2003														
SS#																	
SS#																	
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An employee began work on October 12, 2002 and terminated on October 30, 2003, working less than 30 calendar days, making them WRS ineligible. It is now February 2004 and all 2003 WRS Monthly Retirement Remittance Reports have already been filed. Take the following action:

- Due to the employee's WRS ineligibility their WRS account balances must be zeroed out and the account closed. To accomplish this, subtract all hours, earnings, and any employee paid contributions using **Action Code 27** and 12/31/2002 as the action date. You will receive an invoice indicating the amount of your credit.
- Prepare an entry, on the same report, using **Action Code 03** to close the account. Use the actual termination date, October 30, 2003, as the action date.

I understand that Wis. Stat. § 943.395 provide 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.

Employer Agent Signature	Prepared by	Telephone No.	Date (MM/DD/CCYY)

If the employee has additional contributions, X this box and attach the *Additional Contributions Report*, form ET-2535 showing the contribution amounts.

ET-2533 (REV 11/2001)

EXAMPLE 9 - Employee Category Change in a Prior Year (Change was Never Reported to ETF)

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 – Madison, WI 53707-7931

EMPLOYEE TRANSACTION REPORT

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY)	Page No.	Employer Identification No.
4/15/2004	1	69-036 1234

Employer Name: Orange County

Social Security No. / NAME Last, First, Middle Initial / Street Address or P.O. Box / City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	1-1-XX THRU 6-30-XX TEACHERS/JUDGES/EDUC. SUPPORT PERSONNEL ONLY: Hours of Service	EARNINGS Dollars	Cents	Calendar Year to Date: Hours of Service	EARNINGS Dollars	Cents	Deducted from Employee: Employee Required Contribution Dollars	Cents	Benefit Adjustment Contribution Dollars	Cents	Add'l. Contr.? X if yes
SS# 987-65-4321 Edwards, Edith	00	28	12/31/2002						-1,140.00	-30,400	00						
987-65-4321 Edwards, Edith	03	28	12/31/2002						+1,140.00	+30,400	00						
SS# 987-65-4321 Edwards, Edith	00	28	12/31/2003						-1940.00	-35,000	00						
987-65-4321 Edwards, Edith	03	28	12/31/2003						+1,940.00	+35,000	00						
SS# 987-65-4321 Edwards, Edith	00	01	3/30/2002														

The County hired a police officer May 1, 2002 and for the first two years incorrectly reported her as a general employee (category 00) rather than a protective employee (category 03). The County must:

- Complete a *WRS Enrollment* (ET-2316) to enroll the police officer in employment category 03, in this example on May 1, 2002. The *WRS Enrollment* form must be sent with the *Employee Transaction Report* as described below.
- Complete an *Employee Transaction Report* with **Action Code 28** and 12/31/CCYY of each year to be corrected. Action Code 28 requires two entries for each year you are correcting.
  1. On one line enter the old employment category code and subtract previously reported hours, earnings, and employee paid contributions (if applicable).
  2. On the second line, enter the new category code to add the hours, earnings, and employee paid contributions (if applicable). NOTE: In this example, there are two years being corrected.
- Complete an entry on the *Employee Transaction Report* terminating the employee from the incorrect employment category. **Use Action Code 01** and the effective date of the new employment category as the action date (in this example, May 1, 2002).

ET-2533 (REV 11/2001)

EXAMPLE 10 - Employee's Hours and Earnings were Under-Reported on a Previous Report

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 – Madison, WI 53707-7931

EMPLOYEE TRANSACTION REPORT

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY)	Page No.	Employer Identification No.
10/08/2004	1	69-036 1234

Employer Name: Orange County

Social Security No. / NAME Last, First, Middle Initial / Street Address or P.O. Box / City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	1-1-XX THRU 6-30-XX TEACHERS/JUDGES/EDUC. SUPPORT PERSONNEL ONLY: Hours of Service	EARNINGS Dollars	Cents	Calendar Year to Date: Hours of Service	EARNINGS Dollars	Cents	Deducted from Employee: Employee Required Contribution Dollars	Cents	Benefit Adjustment Contribution Dollars	Cents	Add'l. Contr.? X if yes
SS# 858-58-5858 Nelson, Nellie	00	29	12/31/2002						200.00	1800	00			18	00	
SS# 858-58-5858 Nelson, Nellie	00	29	12/31/2001						200.00	1550	00			15	50	
SS#																
SS#																
SS#																
SS#																
PAGE TOTALS																

An employee's hours, earnings, and employee paid contributions were under-reported on a previous report. You must:

- Submit an *Employee Transaction Report* with **Action Code 29** and 12/31/CCYY as the action date for each year you are adjusting (in this example, 2001 and 2002).
- Report only the additional hours, corresponding earnings, and employee paid contributions (if applicable) necessary to correct the employee's record. Do not report new totals.

I understand that Wis. Stat. § 943.395 provide 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.

Employer Agent Signature	Prepared by	Telephone No.	Date (MM/DD/CCYY)

If the employee has additional contributions, X this box and attach the *Additional Contributions Report*, form ET-2535 showing the contribution amounts.

ET-2533 (REV 11/2001)

EXAMPLE 11 - Employee was not Enrolled/Reported

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 – Madison, WI 53707-7931

EMPLOYEE TRANSACTION REPORT

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY)	Page No.	Employer Identification No.
10/15/2004	1	69-036 1234

Employer Name: Orange County

Social Security No. / NAME *Last, First, Middle Initial* / Street Address or P.O. Box / City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	1-1-XX THRU 6-30-XX TEACHERS/JUDGES/EDUC. SUPPORT PERSONNEL ONLY Hours of Service	EARNINGS Dollars	Cents	Calendar Year to Date Hours of Service	EARNINGS Dollars	Cents	Deducted from Employee: Employee Required Contribution Dollars	Cents	Benefit Adjustment Contribution Dollars	Cents	Add'l. Contr.? X if yes
SS# 434-34-3434 Donna Donovan	00	29	12/31/2003						750.00	18000	00			180	00	
SS# 434-34-3434 Donna Donovan	00	29	12/31/2002						650.00	15500	00			150	00	
SS#																
SS#																
SS#																
SS#																
PAGE TOTALS																

On October 8, 2004 you determine that an employee was eligible for WRS coverage on their date of hire. The employee was hired March 6, 2002. You must:

- Complete and submit a *WRS Enrollment*, ET-2316, indicting March 6, 2002 as the date WRS participating employment began.
- Complete an *Employee Transaction Report* with **Action Code 29** to report hours and earnings for 2003 and 2002.
- A separate transaction is needed for each year. Use 12/31/2003 and 12/31/2002 as the action dates for the two previous years you are reporting.
- Contributions for the current year's earnings can be "caught up" on the next WRS *Monthly Retirement Remittance Report*, ET-1515.
- Report the 2004 hours and earnings on the 2004 Annual Report.

I understand that Wis. Stat. § 943.395 provide 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.

Employer Agent Signature	Prepared by	Telephone No.	Date (MM/DD/CCYY)

If the employee has additional contributions, X this box and attach the *Additional Contributions Report*, form ET-2535 showing the contribution amounts.

ET-2533 (REV 11/2001)

EXAMPLE 12 - Reporting an Employee's Termination Date for a Prior Year

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM
P.O. Box 7931 – Madison, WI 53707-7931

EMPLOYEE TRANSACTION REPORT

Refer to your WRS Employer Administration Manual for instructions on employee transaction reporting.

Report Date (MM/DD/CCYY)	Page No.	Employer Identification No.
4/15/2004	1	69-036 1234

Employer Name: Orange County

Social Security No. / NAME Last, First, Middle Initial / Street Address or P.O. Box / City, State, ZIP	Emp Cat	Action Code	Termination/ Action Date (MM/DD/CCYY)	Last Earnings Date (MM/DD/CCYY)	New Empl. Code	1-1-XX THRU 6-30-XX (TEACHERS/JUDGES/EDUC. SUPPORT PERSONNEL ONLY) Hours of Service	EARNINGS Dollars	Cents	Calendar Year to Date Hours of Service	EARNINGS Dollars	Cents	Deducted from Employee: Employee Required Contribution Dollars	Cents	Benefit Adjustment Contribution Dollars	Cents	Add'l. Contr.? X if yes
SS# 878-78-7878 Michelle Michaels County Road X Madison, WI 55555	00	01	09/16/2003														
SS#																	
SS#																	
SS#																	
SS#																	
SS#																	
						PAGE TOTALS											

Hours and earnings were previously reported for an employee on your annual report. You now realize you forgot to terminate the employee. You must:

- Complete an *Employee Transaction Report* with **Action Code 01**.
- Enter the termination date (9/16/2003) in the Termination/Action Date column.
- Include the employee's address on the termination report so the Department knows where to forward their *Statement of Benefits*.

I understand that Wis. Stat. § 943.395 provide 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.

Employer Agent Signature	Prepared by	Telephone No.	Date (MM/DD/CCYY)

If the employee has additional contributions, X this box and attach the *Additional Contributions Report*, form ET-2535 showing the contribution amounts.

ET-2533 (REV 11/2001)