



State of Wisconsin  
Department of Employee Trust Funds  
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**Correspondence Memorandum**

**Date:** June 1, 2015  
**To:** Employee Trust Funds Board  
**From:** Mary Alice McGreevy, Compliance Officer  
Office of Policy, Privacy and Compliance  
**Subject:** Federal Tax Counsel Request for Proposal Update

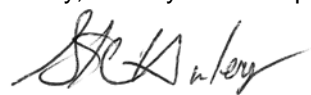
**This memo is for informational purposes only. No Board action is required.**

Under authority delegated to the Department by the Board on September 25, 2014, the Department recently completed contract negotiations and engaged the services of Ice Miller, LLP, of Indianapolis as outside federal tax counsel. Ice Miller was previously selected to serve as the Department's federal tax counsel as a result of an RFP issued in February, 2009, and was granted extensions of the contract to provide those services through June 30, 2015.

The Department has found working with outside tax counsel to be highly valuable to ensuring federal tax compliance of our benefits programs, and the education of staff in administering these complex benefits. It is important and beneficial to have the ability to consult with counsel who specializes in tax law, has extensive experience handling tax matters before the IRS and has experience working with public pension plans on a regular basis.

The Department received proposals from a number of law firms in response to the RFP issued in February 2015, and after a thorough review by a panel of four members (three internal, one external), Ice Miller's proposal was selected. Ice Miller is recognized nationally as one of the premiere firms in the public employee pension and benefit field, and represents public pension plans across the country. They have considerable experience working with public retirement plans, the Internal Revenue Service (IRS), and state legislatures. The current engagement with Ice Miller is a one-year contract with five one-year renewal options.

ETF has received two favorable determination letters from the IRS during the past five years of work with outside tax counsel, which ensure the WRS plan document is in

Reviewed and approved by Steve Hurley, Director, Office of Policy, Privacy and Compliance  
  
Electronically Signed 6/8/15

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compliance with the Internal Revenue Code (IRC). In addition, the relationship with outside tax counsel has involved other tax projects, including: domestic partner benefits; the Act 32 Study of the Wisconsin Retirement System; Social Security Number Verification Service and Tax Identification Number use; non-wage payments; disability benefit withholdings; disability survivor benefits; post-Windsor decision effects on the WRS regarding federally recognized same sex marriages; IRC 401(a)(17) limitations; legislative proposals; wellness program tax impacts; and other ad hoc issues. The Department is currently in the process of conducting a thorough review of the taxation reporting processes at ETF with the assistance of tax counsel and will continue that work as necessary with Ice Miller.

I will be the Department's primary point of contact with Ice Miller.

Staff will be available at the Board meeting to answer any questions.