



Rehired Annuitant Form

Wis. Stat. § 40.26 (1) and (1m)

Wisconsin Department
of Employee Trust Funds
PO Box 7931
Madison WI 53707-7931
1-877-533-5020 (toll free)
Fax 608-267-4549
etf.wi.gov

Employer Contact Completes

You must use the **Previous Service & Benefit Inquiry Application** on ETF's website to complete this form. Make one copy for your records and one copy for your employee. Submit to ETF within one week of hire. A new form is required if there is a change of expectations or eligibility is met.

Employee Name (first, middle, last)		ETF Member ID	FOR ETF USE ONLY
			WRS Term Date
Gender <input type="checkbox"/> Male <input type="checkbox"/> Female		Date of Birth (MM/DD/YYYY)	Benefit Effective Date
			WRS Enrollment Date
Address (street, city, state, zip)			
WRS Employer Name		ETF Employer ID (7 digits)	Employee Hire/Rehire Date
Employee Contractor Status Third-party contractors must sign and date, but do not select any options below. <input type="checkbox"/> Not a Contractor <input type="checkbox"/> Third-Party <input type="checkbox"/> Independent			WRS Termination Date
Expected Duration of Employment Check box or number of months <input type="checkbox"/> Permanent/Indefinite -OR- Number of Months:		Hours expected to work (per year)	WRS Employment Category
Employer Contact: Sign, Date, and Send to ETF			
I understand that Wis. Stat. § 943.395 provides 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. I certify that I am responsible for reporting coverage information to the Wisconsin Retirement System.		Signature and Title	Telephone
			Date

Employee Completes

Select the applicable option based on your WRS termination date and eligibility status. The rules regarding returning to work for a WRS employer differ depending upon your WRS termination date. Your employer will advise if your position is WRS eligible or not. If you are enrolling in the WRS and your employer offers ETF-administered insurance, you must also select which insurances you will participate in. See page 2 for more information.

By completing this form, you certify that you had a valid termination, met the minimum break in service, and are currently receiving a WRS annuity.

Box 1: WRS Termination Date Before July 2, 2013 - Employee Election Under Wis. Stat. § 40.26 (1)

- ☐ **I Am Not Eligible** to participate in the WRS since my position is not eligible. Should I become eligible, I understand that I need to complete a new Rehired Annuitant Form (ET-2319).
- ☐ **I Am Eligible and I Do Not Elect** to actively participate in the WRS. I understand I may elect to actively participate in the WRS at any time in the future, provided I meet the WRS eligibility criteria for participation, by filing an updated form.
- ☐ **I Am Eligible and I Elect** to actively participate in the WRS. My WRS annuity will be suspended and WRS coverage will begin effective the first of the month following ETF's receipt of this election.

Insurance Election Only complete if participating in WRS and employer offers ETF-administered insurances

☐ Health ☐ Life ☐ ICI ☐ None

Employee: Sign Here	Employee Signature	Date
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Box 2: WRS Termination Date On or After July 2, 2013 - Annuity Suspension Under Wis. Stat. § 40.26(1m)

- ☐ **It Is Not Expected** that my position will meet eligibility requirements. My WRS annuity will continue and no WRS credit will be provided for my service. If expectations change or I meet the eligibility criteria, a new form will be required, and my annuity will be suspended at that time.
- ☐ **I Elect** to actively participate in the WRS because I meet pre-July 1, 2011 eligibility requirements but my position is not expected to require 1,200 hours of service (880 hours for teachers and educational support staff*). My WRS annuity will be suspended and WRS coverage will begin effective the first of the month following ETF's receipt of this election.
- ☐ **It Is Expected** that my employment will last at least one year and require 1,200 hours of service (880 hours for teachers and educational support staff*). My WRS annuity will be suspended effective the first of the month following my hire date and remain suspended until I terminate all WRS employment.
- ☐ **Expectations Met** Expectations have changed and will meet/have met one year and 1,200 hours of service (880 for teachers and educational support staff*). My WRS annuity will be suspended effective the first of the month following the date WRS expectations were met and remain suspended until I terminate all WRS employment.

*Note: The 1,200 hour requirement applies to educational support at technical colleges or other educational institutions other than school districts (e.g. CESAs)

Insurance Election Only complete if participating in WRS and employer offers ETF-administered insurances

☐ Health ☐ Life ☐ ICI ☐ None

Employee: Sign Here	Employee Signature	Date
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Rehired Annuitant – Effect on Benefits and WRS Participant

WRS employers are required to comply with Internal Revenue Code provisions related to the rehiring of WRS annuitants. WRS annuitants who have met all terms and conditions associated with having a valid termination and meeting the minimum break in service requirement may return to work for a WRS employer. If the position meets the eligibility criteria in Wis. Stat. § 40.22 and as detailed in the *WRS Administration Manual*, chapters 3 and 15, the final WRS annuity payment will be issued on the annuity suspension date. Refer to the *WRS Administration Manual* (ET-1127) chapter 15 for instructions on completing the form.

	Event	Date
Example	ETF receives <i>Rehired Annuitant Form</i> (ET-2319) electing WRS participation (Box 1) OR indicating a hire date for a position requiring WRS annuity suspension (Box 2).	8/25/2021
	Annuity suspended and the date of the last payment the annuitant will receive. WRS coverage begins.	9/1/2021
	Annuity payments will not be issued to the annuitant beginning . . .	10/1/2021 or later months, until annuitant again retires and applies for a WRS benefit.

Disability annuitants who have reached their normal retirement age are eligible to elect to participate in the WRS when they meet the eligibility criteria in Wis. Stat. § 40.22.

Insurance Coverage

Only employees who are eligible for WRS participation and enrolled in the WRS are eligible for the insurances that the employer offers.

Employees electing to participate in WRS or mandatorily covered under the WRS due to 2013 WI Act 20 must be offered **all** ETF-administered insurance the employer offers. If annuitants are eligible for the WRS and want to participate in employer-sponsored insurance programs (health, life, ICI), they must check the corresponding box(es) within Box 1 or Box 2 on page 1. *The applications should be attached and returned to ETF with this form.*

Employee not insured as an annuitant

Employers must receive applications within 30 days following the WRS participation begin date. Insurances become effective the first of the month following receipt of the application by the employer. This applies to all ETF-administered insurance the employer offers.

Employee insured as an annuitant

- **Life Insurance—Wisconsin Public Employers Program** (must be offered by employer)
An insured annuitant returning to active WRS coverage with an employer may choose to keep the life insurance coverage he or she had as an annuitant or may enroll for the coverage offered by the employer. If annuitant coverage is retained, employees under age 65 **must** contact ETF toll free at 1-877-533-5020 or 608-266-3285 to arrange for continuation of premium payments **before** annuitant coverage lapses. If coverage as an active employee is selected, the employee must apply within 30 days of beginning active WRS participation. The coverage effective date is based on the date ETF terminates the annuity.
- **Health Insurance**
An insured annuitant returning to active WRS coverage cannot continue their annuitant health insurance coverage. Coverage will end the first of the month when WRS participation begins.

<i>Example:</i>	First WRS Contribution	10/1/2021
	Active Insurance Coverage Begins	10/1/2021

Care must be taken to ensure that the appropriate coverage is in effect on the proper date. As a result, if an employee is enrolled in Medicare Part B, they should contact Social Security to drop Part B to avoid duplicate coverage and additional premiums.

Accumulated Sick Leave Credit Account for State Employees

A participating annuitant's accrued sick leave credit balances remain at ETF until the participant retires again. When rehired as an active employee at a state agency, the participant will accrue sick leave; and, when retiring again, those sick leave hours earned during WRS participation will be converted to credits and added to the existing balance to pay health insurance premiums as an annuitant.