

INFORMATION FOR REHIRED ANNUITANTS



ET-4105 (REV 1/22/2024)



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What is a Rehired Annuitant?

A rehired annuitant is a WRS annuitant who returns to WRS-eligible employment. The rehired annuitant must meet the following requirements:

1. A valid termination. See page 3 for information about valid terminations.
2. A required break in service. See page 4 for details about required breaks in service.

What is a Valid Termination of Employment?

A valid termination, as defined by Wis. Admin. Code ETF 10.08, meets *all* of the following conditions:

1. The employee stops working and is no longer earning wages, WRS retirement contributions, or any other benefits from a WRS employer.
2. For a voluntary termination, the employee complies with the employer's policies, including filing a letter of resignation.
3. As of the termination date, the employer has no rights to any future services from the employee that meet the qualifications for WRS coverage for which wages or benefits will be paid.

No agreement for future services can be entered into before the employee's termination. School districts or other employers seeking to establish such programs need to wait until after the employee terminates before entering into such agreements.

This means an employee *cannot*:

- have any agreement, as of the termination date, for any future employment with the same WRS employer they retired from, regardless of whether that employment meets WRS eligibility participation.
- have any agreement, as of the termination date, for any future WRS eligible employment with a different WRS employer.

Note: Contracts or agreements for WRS employment entered into during the minimum break-in-service period bring into question whether the termination was done in *good faith*.

To ensure compliance with section 401(a) of the federal Internal Revenue Code (IRC), ETF may investigate situations where it appears a contract or agreement was entered into during the minimum break-in-service period.

4. The employee is consistently treated as a former employee.
5. The terminated employee has no authority to act as a representative of the employer or exercise any authority/control over employees of the employer.
Exception: Emeritus professors can render services for the university after termination on the condition that they do not receive any form of compensation, including employer contributions to IRC s. 403(b) accounts.
6. The employer has paid the employee any accumulated benefits that are customarily paid to employees at the time of termination.

These conditions *do not* apply if you are going to work for a different employer from which you retired, and your new position does not meet WRS eligibility requirements, or if you are a volunteer and are not compensated.

You may also not have a pre-existing agreement, before you end employment, to work for another WRS employer in a position that meets WRS eligibility requirements.

Break-in-Service Requirements

Generally, annuitants must have a valid termination of WRS employment and be separated from WRS employment for at least 75 calendar days before they can return to employment.

If an annuitant does not separate for at least 75 days, the retirement will be considered invalid.

- A 75-day break in service is **required** when an annuitant returns to any work for the *same* employer they retired from.
- A 75-day break in service is **required** when an annuitant goes to work for a *different* WRS employer, if the position is expected to meet the WRS eligibility criteria.
- A 75-day break in service is **not required** when an annuitant goes to work for a different WRS employer, if the position is *not* expected to meet the WRS eligibility criteria.
- A 75-day break in service is **not required** when an annuitant goes to work for an employer who does not participate in the WRS. The employer does not offer WRS benefits.

WRS eligibility criteria is based on the original enrollment date in the WRS:

If WRS coverage began on or after July 1, 2011, the eligibility requirement for a participating employee is *two-thirds of full time*, which is:

- 880 hours for teachers and school district educational support staff (not including educational support staff for technical colleges and other educational institutions).
- 1,200 hours for all other employment categories (this includes educational support staff for technical colleges and other educational institutions, i.e., CESAs).

If WRS coverage began before July 1, 2011 (and the employee did not take a lump-sum benefit), the eligibility requirement for a participating employee is *one-third of full-time*, which is:

- 440 hours for teachers and school district educational support staff (not including educational support staff for technical colleges and other educational institutions).
- 600 hours for all other employment categories (this includes educational support staff for technical colleges and other educational institutions, i.e., CESAs).

Note: WRS eligibility is based on your hours of service *and* if you are expected to be employed for at least one year (365 consecutive days, 366 in a leap year).

Going Back to Work for a WRS Employer

Some annuitants pursue employment with a WRS employer after retirement and must complete a Rehired Annuitant Form (ET-2319). Due to legislative changes, the rules regarding returning to work for a WRS employer differ, depending upon your WRS termination date.

The earliest day you may return to WRS employment is the latest of the following dates:

- The day after the effective date of your annuity.
- The 76th day after you terminated from all WRS participating employment.

If you terminated WRS employment *prior* to July 2, 2013:

You may elect whether to participate in the WRS again, if you meet WRS participation standards.

Your choices are as follows:

1. Remain an annuitant

If you decide to remain an annuitant and continue receiving your WRS annuity, you must file the Rehired Annuitant Form (ET-2319) with your employer electing not to participate in the WRS as an active employee. You may elect active WRS coverage in the future, depending on eligibility.

2. Elect coverage under the WRS

If you meet eligibility criteria, you may elect to become covered under the WRS at any time. If you choose to be covered by the WRS again, you must file the Rehired Annuitant Form (ET-2319) with your employer. Your employer will forward this form to ETF. Your annuity will be suspended, and your WRS coverage will begin effective the first of the month on or after ETF receives your completed election form.

If you terminated employment on or *after* July 2, 2013:

1. If you are rehired and meet the current WRS eligibility standards, your annuity will be suspended, effective on the first of the month following the hire date and will remain suspended, until you re-retire. You do not have a choice on participating in the WRS again if you meet this participation standard. The WRS eligibility standard is working two-thirds of full time, and you are expected to work for at least one year (365 consecutive days, 366 in a leap year).
2. If you are rehired and you work less than two-thirds of full time in your new position, what happens to your annuity depends on when you were first employed in a WRS position:
 - If you first began work under the WRS *before* July 1, 2011, and you return to work for a WRS employer in a position that is at least one-third of full time, and you are expected to work for at least one year (365 consecutive days, 366 in a leap year), you may elect whether you want to continue or stop your annuity.
 - If you first began work under the WRS *on or after* July 1, 2011, and you return to work for a WRS employer in a position that is less than two-thirds of full time, you may not become a participating employee (your annuity will continue).

Note: A rehired annuitant who does not meet the WRS eligibility requirements on their date of hire can become eligible later and must be enrolled. For example, any time the employer's expectation of hours to be worked and/or duration of employment changes so that the annuitant will now meet WRS eligibility criteria, the annuitant must be enrolled in the WRS and their annuity suspended first of the month following the date WRS expectations were met. A new Rehired Annuitant Form (ET-2319) must be completed.

Evaluation on the One-Year Anniversary of Employment

Once an employer has made an initial determination that an employee will be employed for less than one year, or less than the required minimum hours, the employee is ineligible for WRS participation at that time.

On the one-year anniversary of the initial date of employment, the employer must evaluate whether the employee met the participation threshold for WRS participation in the preceding 12-month period.

Employees who worked the required hours are eligible for WRS participation because both WRS-eligibility criteria were met. A new *Rehired Annuitant Form (ET-2319)* must be completed and your annuity will be suspended on the first of the

month following your one-year anniversary date (not retroactive to the hire date).

Evaluation on a 12-Month Rolling Look-Back

Once an employer has determined that an employee was not WRS-eligible when first hired or at their one-year anniversary date, and no changes to hours and duration of employment have occurred, continued eligibility monitoring must begin on a rolling 12-month basis. Hours do not restart each year.

Employees who work the required hours in any 12 consecutive months must be enrolled in the WRS. The annuity will be suspended the first of the month following the date WRS expectations were met.

Educational Support Personnel (ESP)

All employees of school districts are classified as either teachers or educational support personnel (ESP). The mandatory WRS eligibility criteria (the threshold to become a participating employee in the WRS) is 880 hours for ESPs or 1,200 hours for ESPs at technical colleges or other educational institutions other than school districts (i.e., CESAs).

Rehired annuitants and employers often confuse these WRS-participation standards with the number of hours required to receive one year of *creditable service*. If rehired annuitants work 880/1,200 hours

and are expected to be employed for at least 12 months, and if they retired after July 2, 2013, their annuity will automatically be suspended and they will become a participating WRS employee again. The number of hours required to receive one year of *creditable service as an ESP is 1,904 hours*.

It is important to understand the difference between participation standards and *creditable service*. You are eligible to participate in the WRS if you work 880/1,200 hours. However, you must work 1,904 hours to earn a full year of *creditable service*.

Contractors

Annuitants rehired by WRS employers as independent contractors are also subject to the return-to-work rules. Annuitants returning to work as contractors should meet the applicable break in service as evidence of a good faith termination, which is required under federal law.

If an annuitant is hired as an independent contractor with a WRS employer and meets the WRS

participation standards (two-thirds of full time and expected to be employed for at least one year), the annuity will be suspended until the rehired annuitant terminates with the employer. Independent contractors are not eligible for WRS participation during the time their WRS annuity is suspended. Third-party contractors are not eligible for WRS participation, but must sign and date a *Rehired Annuitant Form (ET-2319)*.

Part-Time Elected Service

Part-time elected service is defined as 1,044 hours or less per calendar year (Wis. Stat. § 40.23 (1) (am)).

Elected officials under the WRS who have reached age 55 (age 50 for protective occupation participants), and are employed in both a part-time local elected service position and other WRS-covered employment, may receive an annuity only after terminating the other WRS employment and waiving their rights to further WRS participation for their part-time local elected service.

A WRS annuitant who returns to work as a part-time elected official during the required break in service may waive participation in the WRS to avoid cancellation of the annuity.

If a WRS annuitant returns to work as a part-time elected official at more than one WRS participating employer, a waiver must be submitted at each employer for which the annuitant wishes to waive WRS participation.

Common Questions About Returning to Work

Q: After I retire, can I take a job with a private employer (non-WRS employer)?

A: Yes. As an annuitant, you can work in private employment and your WRS benefits administered by ETF (retirement and health/life insurance) will not change.

Q: How can I determine whether a job I want to take as a rehired annuitant is covered by the WRS?

A: The human resources department of your prospective employer can tell you if the job you are considering is eligible for coverage under the WRS.

Q: Is the amount of work at several part-time WRS employers cumulative?

A: No. The WRS participation standard is determined on an employer-by-employer basis. Working half-time at one WRS employer and half-time at another does not meet the two-thirds-of-full-time threshold of a participating WRS employee.

Q: Are there new vesting requirements that apply to a rehired annuitant who begins to participate again in the WRS?

A: No. A WRS annuitant has already met vesting requirements.

Q: Does my employment “status” (i.e. limited-term employee (LTE), long-term substitute teacher, substitute teacher, permanent part-time, etc.) affect whether my WRS annuity will be suspended?

A: No. The annual employment expectations of the rehired annuitant’s new position and how many hours you work will determine the eligibility for participation in the WRS. Contact your employer or see the *Going Back to Work for a WRS Employer* section of this brochure for more information.

Effect on Health Insurance

Health Insurance

This information applies to annuitants insured under the State of Wisconsin Group Health Insurance Program, the Wisconsin Public Employers Group Health Insurance Program, and the Local Annuitant Health Program.

- If you do not participate in the WRS in your new job, your health insurance coverage will not be affected.
- If you participate in the WRS in your new job, you are eligible for the health insurance coverage offered to active employees by your employer, and you cease to be eligible for the coverage you had as an annuitant (if different).

Your new employer will notify ETF of your new coverage and your annuitant coverage will automatically be terminated.

What happens to my sick leave if I am a state annuitant returning to state employment covered by the WRS?

Your unused sick leave account balance will automatically be placed on hold by ETF if your annuitant health insurance coverage ends, until you re-retire.

Any additional sick leave that you earn will be added to your existing sick leave account when you re-retire. The added amount is based on your highest rate of pay as a state employee. You can use your entire account to pay your state group health insurance premiums after you re-retire.

What happens to my sick leave if I am a state annuitant taking a job with a local government employer?

If you take a job as a local WRS participant, and you have been using state sick leave credits to pay for your health insurance premiums, you can escrow (save) the credits to use later by completing a [Sick Leave Credit Escrow Application \(ET-4305\)](#). You must have comparable coverage elsewhere to escrow sick leave credits. If your credits are already escrowed, you cannot access them until you re-retire.

Retiring From a Local Employer

When you re-retire, you may be eligible for the Local Annuitant Health Program if your previous employer no longer participates in the group health insurance program. Special enrollment is available if you apply for both your annuity and for this health coverage within 60 days of termination.

Effect on Life Insurance

Life Insurance

If you continued life insurance coverage when you retired but are now returning to work for a WRS employer, your coverage will depend on whether you participate in the WRS.

- If you do not participate in the WRS, you will retain your annuitant coverage.
- If you do participate in the WRS, you can apply for coverage as an active employee or you can continue your annuitant coverage.

- If you apply for coverage as an active employee, your coverage will be based on your new estimated earnings and your premiums will be deducted from your salary. Your former life insurance policy is voided and a new life insurance policy is provided which reflects your new earnings. This may be more or less than your existing life insurance policy value.
- If you choose to continue your annuitant coverage, premiums must be paid directly to the insurance company and there will be no change to the existing value of your policy.

How Does an Annuity Suspension and Re-Retirement Work?

Annuity Suspension

The first annuity (Annuity A) is suspended until the member re-retires and applies for their new benefit (Annuity B). The annuity option selected by the WRS member for Annuity A will remain the same during and after the suspension of these annuity payments.

Accumulation of Benefits While an Active Rehired WRS Employee

A benefit account is created for the Annuity A suspended payments. This suspended benefit account earns annual interest until the member retires again and applies for Annuity B.

A new account (used for Annuity B) is created based on the member's new service, earnings, and contributions while they are an active rehired WRS employee. This account is kept separate from Annuity A.

Upon Re-retiring

When a member is ready to re-retire, Annuity A cannot resume until:

- The member applies for Annuity B, and
- Terminates all WRS-covered employment.

Annuity A:

- Monthly payments from Annuity A resume, using the same annuity option selected upon the initial retirement. The expiration date of any guaranteed payments remains the same.
- The balance of the suspended benefit account is multiplied by factors based on age and the original payment option. That monthly value (increase) is added to Annuity A when it is unsuspending.
- The increase to the Core portion of Annuity A creates a new Core floor amount.
- Annuity A will include any annual annuity adjustments that would have been applied during the time the annuity was suspended¹.

Annuity B:

- Upon re-retirement, Annuity B is calculated using both formula and money purchase methods² based on the new account. ETF automatically pays the higher amount of these calculations.
- The calculations for Annuity B are separate from Annuity A³.
- The member can make a different annuity option selection for Annuity B.
- Eligibility for a lump-sum payment versus a monthly annuity payment depends on the amount of Annuity B⁴.

¹The suspended benefit account will already reflect market effects so the annual adjustments are applied solely to the suspended annuity (Core and Variable Trust Fund(s), if applicable) and not to the combined value of the suspended annuity and the supplemental payment from the suspended benefit calculation.

²For more information about the money purchase and formula calculations, see the [Calculating Your Retirement Benefits \(ET-4107\)](#) brochure.

³The age reduction factors applied are the total of all service earned during both employment periods.

⁴For more information, see the [WRS Guide to Retirement \(ET-4133\)](#) brochure.

How Does an Annuity Suspension and Re-Retirement Work? continued

Example

At age 57, Member X retired on June 25, 2022 and selected the annuity option *Life with 180 Payments Guaranteed, Accelerated*.

His monthly annuity payment (Annuity A) consisted of two components: \$1,540 Core Fund payment and \$1,145 temporary accelerated payment for a total payment of \$2,685. (Note: The accelerated portion of Annuity A will end when Member X reaches age 62 while the expiration date of the guaranteed payments stays the same.)

At age 58, Member X returned to work in a covered position on July 1, 2023. His annuity payment was suspended on August 1, 2023 and will remain suspended until he elects to re-retire.

Member X worked full time as a WRS-participating employee from July 1, 2023 to June 30, 2025. During that time, he accrued two years of creditable service and had reported earnings of \$61,218 (FY 2023) and \$62,300 (FY 2024), totaling \$123,518. These factors will be used to calculate his new annuity (Annuity B).

Once Member X decided to re-retire, he contacted ETF to request a new retirement benefit application. His first annuity will resume when this new application is submitted for the Annuity B.

The benefits associated with Annuity B were calculated using both the Money Purchase and Formula calculations. Based on the amount of the monthly annuity, Member X is only eligible for a lump-sum payment of \$23,796.

While Member X was re-employed under the WRS, his annuity payments were accruing in his suspended benefit account. From August 1, 2023 to July 1, 2025, the balance grew to \$66,828. This

balance reflects Member X's suspended annuity payments, the annual effective rates of interest, and the assumed interest earned during the period of his re-employment.

On August 1, 2025, Member X would receive an annuity payment of \$3,136 and a lump-sum distribution of \$23,796:

Revised Annuity A⁵: \$3,136

- Original Annuity A: \$1,582 (which includes the effective rate of interest and annual annuity adjustments during the period of re-employment).
- Temporary accelerated payment: \$1,176 (which includes the effective rate of interest and annual annuity adjustments during the period of reemployment).
- Annuity increase is \$378. $\$66,828$ (suspended benefit account balance) \times .00581 (money purchase factor) \times 0.975 (annuity option conversion factor) = \$378.

Annuity B⁶:

- Member X is not eligible for a monthly payment because neither the money purchase nor the formula calculations met the minimum monthly amount for an annuity.
- The formula calculation is payable as a one-time lump sum of **\$23,796**.

⁵The floor amount for Annuity A will be revised to include the suspended benefit account increase. The option selected for Annuity A will stay the same.

⁶The member has the right to choose a different option for Annuity B if they meet the minimum monthly amount.

Frequently Asked Questions About Valid Terminations

Q: An employee is an elected county sheriff whose term in office expires on December 31. The preceding October, the sheriff was re-elected to another two-year term.

However, on November 15, the sheriff plans to resign and terminate employment with the county.

The sheriff plans to return to office on January 1, due to his October re-election to another two-year term.

Is the sheriff eligible to retire as of November 15, and return to work January 1, as a rehired annuitant?

A: No. The employee is not eligible for a retirement benefit if he has the right to compensable employment at the end of the day on which WRS employment is terminated.

The right to compensable employment includes a contract for future employment or election to a public office. In this case, re-election prior to termination is considered a contract for future employment and the November 15 termination date would be invalid. The sheriff would, therefore, not be eligible for a retirement benefit.

Q: An employee is retiring from their WRS eligible position at the County. They also work in a non-WRS eligible position at a WRS employer school district. In order to be eligible for a retirement benefit, will the employee have to terminate from employment at the school district, too?

A: No. In order to be eligible for the benefit, the employee would need to terminate from all WRS-eligible positions. Since the school district position does not meet WRS eligibility requirements, the employee can remain employed, but a Rehired Annuitant Form (ET-2319) must be completed.

Q: An elected county sheriff whose term in office expires December 31 is currently up for re-election. The sheriff plans to resign the position prior to the November election and apply for a WRS annuity.

If re-elected, the sheriff will return to work on January 1, as a rehired annuitant. Is the sheriff eligible to retire prior to the November election and return to work as sheriff on January 1, if re-elected?

A: Yes, if the sheriff is being opposed in the election and meets the statutory minimum required break in service. In the event there is opposition for the sheriff position, no guarantee of future employment with the county exists because the results of the election are unknown.

In addition, the sheriff's termination must meet the conditions of a valid termination as specified in Admin. Code ETF 10.08 (2) (b) and the minimum break-in-service requirements. The sheriff must also comply with all statutory mandates to notify the Office of the Governor of the vacancy in the office of sheriff.

Provided all these conditions are met, the sheriff is eligible for a WRS retirement benefit.

Note: In the event the sheriff is unopposed in the election, the termination would not be valid because victory in the election is assured, consequently, a contract of/for future employment exists.

Frequently Asked Questions About Valid Terminations, continued

Q: A nine-month contract teacher submitted a WRS retirement application and planned to retire the day after the current school year ends.

The teacher completed all classwork and grading duties on June 15 and was no longer obligated to report to the district. Technically, the contract ran from July 1 through June 30.

Is the June 15 termination date valid?

A: Yes, because the teacher fulfilled all contractual obligations to the district on June 15. That date is a valid termination date and the teacher is eligible for a WRS annuity.

Q: A nine-month contract teacher signed on for the upcoming school year. The current school year was completed on June 15, with the teacher having completed all classwork and grading duties.

The teacher then decided not to return to teaching for the upcoming school year and submitted a letter of resignation effective August 1.

The teacher requested that the school district submit a termination date of June 15, the date their obligations under the preceding contract were met. Will a June 15 termination date be valid?

A: No. The teacher entered into a contract for the upcoming school year. As a result, the school district had a *right* to their services until the effective date of the resignation. In this example, the valid termination date for WRS reporting is August 1, the effective date of resignation.

Q: In order to be eligible for a WRS benefit, a rehired annuitant must meet the statutory minimum break-in-service requirement, even if the employee returns to “non-eligible” employment with the same employer.

If a school district only covers teachers under the WRS (and non-teaching employees are not eligible to participate in the WRS), does a teacher who terminates and takes a WRS benefit have to complete the minimum required break in service before returning to work in a non-teaching position at the school district?

A: No. The provisions of the termination rule do not apply to an employee who returns to a non-teaching position within a school district that participates in the WRS for their teacher positions only.

Frequently Asked Questions About Valid Terminations, continued

Q: An employer had preliminary discussions about returning to work with a terminating employee who planned to take a WRS benefit. If the employee returns to work (after completing the minimum break in service), will the fact that these discussions took place invalidate the termination, even though a contract was not in force at the time of termination?

A: It is not in the best interest of the employee to engage in any discussion about returning to work following their termination, since it goes against the notion of a good-faith termination taking place.

Although there is no specific provision in the termination rule that prohibits the employer and employee from simply discussing the possibility of the employee returning to work, both parties should be cautious to avoid even the appearance of a verbal agreement of re-employment.

Q: An employee terminates on July 3. The employee's WRS benefit is effective on July 4.

Can the employee return to work for a couple of days prior to completing the minimum required break in service without jeopardizing the benefit?

A: No. The employee must complete the minimum required break in service when returning to the same employer, even if the employee only returns for a short period. In this situation, the employee's benefit would cease and the employer is required to re-enroll the employee in the WRS, as provided in Wis. Stat. § 40.22 (3m).

Q: An employee terminated employment on June 12. The employee began receiving a WRS benefit on June 13. On July 2, the employer entered a written contract with the former employee for a September 5 return-to-work date.

Does this contract, entered into during the minimum required break-in-service period, invalidate the termination?

A: ETF will not invalidate a termination for this condition alone, but contracts or agreements entered into during the minimum break-in-service period bring into question whether the termination was done in good faith.

To ensure compliance with federal IRC § 401 (a), ETF may investigate situations where a contract or agreement was entered into during the minimum break-in-service period.

During an investigation, the burden of demonstrating that a termination was done in good faith and met all termination conditions will fall on the employer and employee.

If ETF determines that a termination was not in good faith, the annuity or benefit may be discontinued and ETF may collect all payments made in error.

Frequently Asked Questions About Valid Terminations, continued

Q: An employee terminates employment, applies for a WRS benefit, and returns to work for the same employer as an independent contractor within the minimum break-in-service period. Will this affect the employee's retirement benefit?

A: The answer depends on the specific facts of each situation. The IRS generally requires that there exist a clear indication of the complete severance of the employment relationship with an employee's former employer for that individual to be eligible for a retirement benefit. Evidence of that complete severance includes both a good-faith termination and a break in service.

If a question were to arise about the individual's intent to retire, ETF would look at all of the circumstances surrounding the termination and subsequent return to work arrangements to determine whether a good-faith termination existed.

In addition, if a WRS annuitant who terminated WRS employment after July 1, 2013 directly enters into a contract with a WRS employer to work at least two-thirds of full-time employment for 12 months or more, 2013 Wisconsin Act 20 requires that the annuity be suspended until the annuitant again terminates employment.

Q: If an annuitant selects a retirement payment option that includes guaranteed payments, and they later return to WRS-participating employment, do the remaining guaranteed payments continue to decrease or are they "held" while the annuitant is working?

A: Remaining guaranteed payments of a suspended annuity would continue to decrease. These payments count towards the total number of guaranteed payments made, thereby reducing the number of guaranteed payments remaining. This happens because the annuity payments are made and held in a separate account during the period of re-employment. When the annuitant applies for their second annuity, the value of the held annuity payments is calculated and used to enhance the original annuity.

Additional Resources

For Annuitants

[Information for Retirees \(ET-4116\)](#) brochure

- Working after retirement
- Frequently asked questions

For Employers

[WRS Administration Manual \(ET-1127\)](#)

- Termination rules and reporting
- Employment of annuitants

Rehired Annuitant Situations

<p>An employee terminates WRS-covered employment, applies for retirement annuity, and returns to work for a WRS-covered employer.</p> <p>One of the following situations may apply:</p>	<p>Is the employee entitled to the Annuity?</p> <p>[Wis. Stat. § 40.23 (1) (a) 1. and § 40.26 (5)]</p>	<p>Is the new period of employment considered participating employment?</p> <p>[Wis. Stat. § 40.22 (3m) and § 40.26 (5)]</p>
<p>1. Employee, or contractor, returns to work for the <i>same</i> employer without fulfilling the minimum required 75-day break in service and employment is not expected to require at least 1,200 hours (880 hours for teachers and school district educational support staff) and last at least one year (i.e., the position is not WRS eligible).</p>	<p>No—minimum break was not met so the annuity is invalid.</p>	<p>Yes for employees because once WRS eligible, always WRS eligible.</p> <p>No for contractors.</p>
<p>2. Employee, or contractor, returns to work for the <i>same</i> employer without fulfilling the minimum required 75-day break in service and works fewer than 30 calendar days (i.e., the position is typically not WRS eligible).</p>	<p>No—minimum break was not met so the annuity is invalid.</p>	<p>Yes for employees because once WRS eligible, always WRS eligible.</p> <p>No for contractors.</p>
<p>3. Employee, or contractor, returns to work for the <i>same</i> employer without fulfilling the minimum required 75-day break in service and employment is expected to require at least 1,200 hours (880 hours for teachers and school district educational support staff) and last at least one year (i.e., the position is WRS eligible).</p>	<p>No—minimum break was not met so the annuity is invalid.</p>	<p>Yes for employees because once WRS eligible, always WRS eligible.</p> <p>No for contractors.</p>
<p>4. Employee, or contractor, returns to work for the <i>same</i> employer after fulfilling the minimum required 75-day break in service and employment is not expected to require at least 1,200 hours (880 hours for teachers and school district educational support staff) and last at least one year (i.e., the position is not WRS eligible).</p>	<p>Yes.</p>	<p>No.</p>
<p>5. Employee, or contractor, returns to work for a <i>different</i> employer without fulfilling the minimum required 75-day break in service and employment is not expected to require at least 1,200 hours per year (880 hours for teachers and school district educational support staff) and last at least one year (i.e., the position is not WRS eligible).</p>	<p>Yes.</p> <p>No, if the position is expected to require at least 440 hours for teachers and ESP, 600 hours for all other employment, and the employee has an original enrollment date in the WRS prior to 7/1/2011, minimum break in service is required.</p>	<p>No.</p>
<p>6. Employee, or contractor, returns to work for a <i>different</i> employer without fulfilling the minimum required 75-day break in service and employment is expected to require at least 1,200 hours per year (880 hours for teachers and school district educational support staff) and last at least one year (i.e., the position is WRS eligible).</p>	<p>No—minimum break was not met so the annuity is invalid.</p>	<p>Yes for employees.</p> <p>No for contractors.</p>

<p>An employee terminates WRS-covered employment, applies for retirement annuity, and returns to work for a WRS-covered employer.</p> <p>One of the following situations may apply:</p>	<p>Is the employee entitled to the Annuity?</p> <p>[Wis. Stat. § 40.23 (1) (a) 1. and § 40.26 (5)]</p>	<p>Is the new period of employment considered participating employment?</p> <p>[Wis. Stat. § 40.22 (3m) and § 40.26 (5)]</p>
<p>7. Employee, or contractor, returns to work for a <i>different</i> employer after fulfilling the minimum required 75-day break in service and employment is not expected to require at least 1,200 hours per year (880 hours for teachers and school district educational support staff) and last at least one year (i.e., the position is not WRS eligible).</p>	<p>Yes.</p>	<p>No.</p> <p>Yes, if employee elects coverage, the annuity will be suspended. The position is expected to require at least 440 hours for teachers and ESP, 600 hours for all other employment, and the employee has an original enrollment date in the WRS prior to 7/1/2011.</p>
<p>8. Employee, or contractor, returns to work for a <i>different</i> employer after fulfilling the minimum required 75-day break in service and employment is expected to require at least 600 hours per year, but less than 1200 hours per year (440 hours for teachers and school district educational support staff, but less than 880 hours per year) and last at least one year (i.e. the position is WRS eligible under the old hourly criterion, so the right to elect participation still exists).</p>	<p>Yes.</p>	<p>Yes, if employee elects coverage, the annuity will be suspended.</p> <p>No, if employee declines coverage.</p> <p>No, if contractor.</p>
<p>9. Employee, or contractor, returns to work for the <i>same</i> or <i>different</i> employer without fulfilling the minimum required 75-day break in service after receiving a minimum annuity benefit (lump sum). Employment is expected to require at least 1,200 hours (880 hours for teachers and school district educational support staff) and last at least one year (i.e. the position is WRS eligible).</p>	<p>No—minimum break was not met so the annuity is invalid.</p>	<p>Yes for employees.</p> <p>No for contractors.</p>
<p>10. Employee, or contractor, returns to work for the <i>same</i> or <i>different</i> employer after fulfilling the minimum required 75-day break in service after receiving a minimum annuity benefit (lump sum). Employment is expected to require at least 1,200 hours per year (880 hours for teachers and school district educational support staff) and last at least one year (i.e., the position is WRS eligible).</p>	<p>Yes—minimum break was met so lump-sum annuity is valid.</p>	<p>Yes for employees.</p> <p>No for contractors.</p>
<p>11. Employee, or contractor, returns to work for the <i>same</i> or <i>different employer</i> after fulfilling the minimum required 75-day break in service. Employment is expected to require at least 600 hours (440 hours for teachers and school district educational support staff) and last at least one year, but is not expected to require at least 1,200 hours (880 hours for teachers and school district educational support staff), i.e. the position is WRS eligible under the old hourly criterion, so the right to elect participation still exists.</p>	<p>Yes.</p>	<p>Yes, if employee elects coverage, the annuity will be suspended.</p> <p>No, if employee declines coverage.</p> <p>No, if contractor.</p>

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