

memorandum. Such transmittal memorandum must be submitted in duplicate pursuant to detailed instructions from the public employees social security fund.

History: 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58; am. (2), Register, June, 1959, No. 42, eff. 7-1-59.

SSF 1.05 Submission of initial wage reports. The initial quarterly reports and required remittances covering the period from the effective date of coverage to the end of the quarter in which any public agency becomes covered under the agreement modification between the state and the social security administration must be received by the public employees social security fund on or before the date fixed by the public employees social security fund for the filing of such initial reports. This established deadline shall be so fixed as to be not less than 70 nor more than 80 days after the approval of the agreement modification by the social security administration. Whenever the social security administration shall extend the time for the filing of initial retroactive wage reports the public employees social security fund may grant an extension of the deadline for the receipt of such reports by the public employees social security fund.

History: 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58.

SSF 1.053 Fees. A fee comprises payment for personal services not customarily compensated by wages or salaries, and shall be limited to either:

(1) Payment for a specific act of a public official performed in his official capacity, including fees of officials fixed by statute, or

(2) Payment to members of a profession licensed, registered or certified by the state to perform or furnish a specific professional service for which by custom or otherwise the compensation is a fixed amount. Compensation for any continuing relationship, express or implied, shall not be deemed a fee but shall be considered as salary regardless of the method of determining the compensation.

History: Cr. Register, March, 1965, No. 111, eff. 4-1-65.

SSF 1.055 Part time positions and offices. A part time position or office is one which does not normally require the active performance of duty for at least 30 hours in each of at least 36 weeks in a calendar year.

History: Cr. Register, July, 1958, No. 31, eff. 8-1-58.

SSF 1.06 Filing of adjustment reports. (1) The original and one copy of any adjustment report required by the social security administration shall be dated and signed by the authorized agent for any coverage group other than state departments before submission to the public employees social security fund. The original and 2 copies of any adjustment report shall be dated and signed by the authorized agent for each state department before submission to the public employees social security fund.

(2) The required copies of any adjustment report which becomes necessary shall be submitted to the public employees social security fund at Madison for transmittal to the federal offices in conformity with federal regulations.

(3) When an adjustment wage report is prepared by a representative of the social security administration because of errors or omissions in the reporting of "covered wages" which are ascertained by

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federal authorities any required remittance shall be delivered forthwith to the public employes social security fund in Madison and shall be accompanied by a statement from the public agency explaining the adjustment.

History: 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58.

SSF 1.07 Interest penalties. (1) If any quarterly wage report is not received by the public employes social security fund within the deadlines established pursuant to sections SSF 1.03, 1.04 and 1.05, a minimum late filing fee of \$3.00 for each month or part of a month after the deadline shall be charged until the completed report and proper remittance are received. On reports covering contributions in excess of \$600, interest will be charged at the rate of $\frac{1}{2}\%$ on such contributions for each month or part of a month from the date due until the completed report and proper remittance are received.

(2) The covered public agency concerned shall transmit to the public employes social security fund the federal interest penalty on any contributions due on any adjustment report which is determined by the federal government to be delinquent.

History: 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58.

SSF 1.08 Repeal of rules and regulations. The rules and regulations heretofore promulgated are hereby repealed.

History: 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58.

SSF 1.09 Effective date. These rules and regulations shall be effective January 1, 1958, except that the time deadlines provided herein shall be applicable to all wage reports for periods beginning on or after January 1, 1958.

History: Cr. Register, December, 1957, No. 24, eff. 1-1-58.