

pants in a pension or retirement plan established by such municipality but underwritten by a private insurance company. Such resolution shall list the eligible individuals.

(2) Such coverage shall be effective at the beginning of the calendar month which begins not less than 30 days after the receipt by the board of a certified copy of such resolution for all persons listed in such resolution who are still municipal employes on the effective date, unless at least 15 days prior thereto a waiver has been filed by any such person with the municipal representative.

(3) Any such person becoming an annuitant under the municipal pension or retirement plan underwritten by the private insurance company who retires before attaining age 65 but with 20 years of service for such municipality may continue to be insured only if within 60 days after final separation from the municipal payroll the person files with the municipal representative in duplicate a completed form prescribed by the director applying for the continuation of such insurance and agreeing to the remittance of the required premiums until the attainment of age 65. The municipal representative shall certify as to the 20 years service and shall forthwith file one of the applications with the director.

**History:** Cr. Register, April, 1962, No. 76, eff. 5-1-62.

**Grp 10.20 Amount of insurance.** (1) Except as provided under subsection (2) the total salary or wages paid to an employe by that municipality during the previous calendar year pursuant to subsection 66.919 (4) (e), Wis. Stats., shall be the total amount reported by that municipality for Wisconsin income tax purposes. *Reg*

(2) For persons covered initially who have not been municipal employes for the full previous calendar year the earnings shall be a projection on an annual basis of the compensation at the time of coverage, which shall continue until there is coverage for a full calendar year. Whenever an eligible employe previously covered in that municipality who did not receive compensation for all of the entire preceding calendar year resumes service in that municipality or returns to active service after an interruption without pay extending 3 consecutive months or more, then the municipal representative designated by rule shall estimate the compensation to be received during the ensuing 12 months and such shall be the annual basis of compensation for purposes of coverage until coverage has continued for a full calendar year, provided that for regular seasonal employes the projection shall not continue after such status has continued for a full calendar year.

(3) Changes in amount of insurance, except as provided by subsection 66.919 (6) (b), (c) and (d), Wis. Stats., shall be made on January 1 in each calendar year if the amount is increased, or on March 1 if the amount is decreased. *Reg*

(3a) The provisions of subsection (3), specifying that changes in the amount of insurance shall be effective on January 1 in each calendar year if the amount is increased, are deferred for January, 1965 in those cases where the amendment in 1965 of subsection (1) results in a different amount of insurance from that which would have otherwise applied, and increases in such cases shall be effective upon the date the amendment of subsection (1) is effective. *Reg*

**History:** Cr. Register, November, 1959, No. 47, eff. 12-1-59; am. (1) and cr. (3a), emergency rules eff. 1-9-65; am. (1) and cr. (3a), Register, April, 1965, No. 112, eff. 5-1-65.

**Grp 10.21 Coverage during employment gaps.** (1) Any insured employe may continue to be insured during any period of not to exceed 2 years while such employe receives no earnings from that municipality, including layoffs not due to the misconduct of the employe.

(2) An employe may continue his insurance coverage during such period of interruption of earnings specified in subsection (1) if he has authorized a payroll deduction in an amount sufficient to pay his contribution for the lesser of (a) 6 months, or (b) the entire period of interruption of earnings. Such employe may also continue his insurance coverage if he remits to his municipality within 30 days after the beginning of such period of interruption of earnings an amount sufficient to pay his contribution for the lesser of (a) 6 months, or (b) the entire period of interruption of earnings.

(3) Seasonal employes who are not entitled to earnings on the date specified under Wis. Adm. Code, section Grp 10.01, but who are otherwise eligible to be insured, shall be insured as of that date if within 30 days thereafter the municipality receives a remittance in full payment for the employe contribution for the entire period of absence from the payroll after that date.

(4) Employes who are not entitled to earnings on the effective date specified in section Grp 10.01 shall be entitled to become insured upon return to active service in accordance with section Grp 11.01.

(5) If any absence from the payroll is extended beyond the original period contemplated, or if payment has not been made for the full period, the employe's contribution for such additional period shall be paid within 30 days after the end of the period for which the previous contribution had been paid.

(6) Coverage may not be continued for more than 60 days during leave to serve in the military forces of any nation at war, declared or undeclared. The fact of war shall be determined by the board. The right to convert the insurance to insurance under an individual policy shall exist during the 31 days following the end of the 60 day leave.

(7) The amount of insurance and of employe contributions during a period of interruption of earnings shall be the same as in effect immediately preceding the interruption.

(8) For the purposes of insurance coverage under section 66.919, Wis. Stats., a person who is an insured employe of a school system at the end of a school year is deemed to have employe status during summer vacation and shall continue to be insured during such vacation. The employe and employer contributions for each month, any part of which falls within such vacation, shall be transmitted either in advance or on the monthly basis provided by section Grp. 12.01. "School system" as used herein includes a school district, school board, board of education, special school board, county superintendent's office and any other similar public school agency. "Summer vacation" as used herein means the time in the summer months between the end of the regular school term of the school system in which the employe was last employed and the beginning of the next regular school term of such system. Such employe status during a summer vacation shall be deemed to terminate upon the date an application by such employe for retirement benefits is received by the applicable retirement system. The provisions of this section relating to continuance of insurance and remitting contributions are not man-