

No. 625, S.]

[Published November 26, 1955.

CHAPTER 655

AN ACT to amend various provisions in chapter 66 of the statutes, relating to the Wisconsin retirement fund, for the purpose of correcting errors, reconciling conflicts, deleting obsolete references, supplying omissions and reconciling the Wisconsin law with the federal social security act.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 66.902 (3) (m) of the statutes is amended to read:

66.902 (3) (m) Prior service credit shall be granted as of the effective date to a participating employe for periods of service during which the employe was employed by the Milwaukee vocational school under an agreement whereby such school was reimbursed by the state for 50 per cent of the salary of such employe, if such employe shall pay into the fund in a single sum, within 3 months after * * * *July 22, 1949*, an amount equal to that which such employe would have paid, but did not pay, into

the state employees retirement system during all of such period of service if such employe had been a member of such system between July 1, 1943, and December 31, 1947. Such amount shall be deducted from the prior service credit of such person and shall be credited to the account of such participating employe in the fund as an additional credit, but such additional credit shall not be * * * payable as a death benefit in addition to the \$500 death benefit provided for by s. 66.908 (2) (a), and in all other respects shall be treated as a normal credit except that no corresponding municipality credit therefor shall be given pursuant to s. 66.904 (1) (a) 2 (c).

SECTION 1a. 66.902 (3) (o) of the statutes is amended to read:

66.902 (3) (o) Each county judge who makes the election authorized by s. 66.903 (1) (a) 6 shall be granted prior service credit as of January 1, 1954, in accordance with s. 66.904 (1) (a) 1 for service rendered as county judge prior to said date at the rate of 2 times the municipality credit for current service after January 1, 1954, based only upon his salary as county judge (excluding fees and salary as juvenile judge) which prior service credit shall be reduced by the sum of all normal contributions made by him as county judge prior to said date and the interest added thereto. The * * * limitation on earnings provided in ss. 66.901 (9) and 66.903 (2) (a) 1 shall not be applicable. His normal and additional contributions made for any period prior to January 1, 1954, and interest thereon shall become an additional credit of such participating employe and shall be treated in all respects as additional contributions made pursuant to s. 66.904 (1) (a) 4. The prior service credit granted as herein provided shall supersede and replace all prior service credit theretofore granted to such participating employe for service as a county judge which latter prior service credit shall be canceled forthwith. The credit for any other prior service previous to the period covered by such cancellation shall be recomputed upon the basis of the earnings for the last 3 years of such service (or less if the total be less).

SECTION 2. 66.902 (3) (p) of the statutes, as created by chapter 486, Laws of 1955, is amended to read:

66.902 (3) (p) Each full-time judge of a court of record, municipal or inferior, (other than a county court) who makes the election authorized by s. 66.903 (1) (a) 7 shall be granted prior service credit as of January 1, 1956, in accordance with s. 66.904 (1) (a) 1 for service rendered as judge of a court of record, municipal or inferior, prior to said date at the rate of 2 times the municipality credit for current service after January 1, 1956, based only upon his salary as judge of said municipal or inferior court (excluding fees and salary as juvenile judge) which prior service credit shall be reduced by the sum of all normal contributions made by him as judge of said municipal or inferior court prior to said date and the interest added thereto. The * * * limitation on earnings provided in ss. 66.901 (9) and 66.903 (2) (a) 1 shall not be applicable. His normal and additional contributions made for any period prior to January 1, 1956, and interest thereon shall become an additional credit of such participating employe and shall be treated in all respects as additional contributions made pursuant to s. 66.904 (1) (a) 4. The prior service credit granted as herein provided shall supersede and replace all prior service credit theretofore granted to such participating employe for service as a judge of a court of record, municipal or inferior, which latter prior service credit shall be canceled forthwith. The credit for any other prior service previous to the period covered by such cancellation shall be recomputed upon the basis of the earnings for the last 3 years of such service (or less if the total be less).

SECTION 3. 66.903 (2) (a) 1 of the statutes, as last amended by chapter 486, laws of 1955, is amended to read:

66.903 (2) (a) 1. Normal contributions of * * * 3 per cent of each payment of earnings, excepting any part of such earnings in excess of \$4,200 in any calendar year beginning January 1, 1955, paid to any such employe by any participating municipality except that the normal contribution rate on said earnings for such employes who are justices of the supreme court, circuit judges, conservation wardens, *conservation patrol boat captains, conservation patrol boat engineers, conservation airplane pilots*, state forest rangers, members of the state traffic patrol, policemen, including the chief and all other officers, * * * firemen, including the chief and all other officers, *and employes of the conservation commission who are designated by the conservation director as being subject to call for forest fire control or warden duty*, shall be * * * 5 per cent, *and except further that for any fireman not covered by the federal old-age and survivors insurance system the rate shall be 7 per cent.* Effective January 1, * * * 1955, for a county judge who makes the election authorized by sub. (1) (a) 6, and * * * for a county judge who shall file his official oath as county judge on or after January 1, 1954, the normal contribution rate shall be * * * 5 per cent. Effective January 1, 1956, for a full-time judge of a court of record, municipal or inferior (other than a county court) who makes the election authorized by sub. (1) (a) 7, and effective upon becoming a participating employe for such a judge who shall file his official oath as judge on or after January 1, 1956, the normal contribution rate shall be * * * 5 per cent. *The normal contribution rate for participating earnings in excess of \$4,200 per year shall be 5 and 7 per cent, respectively, for those otherwise on a 3 and 5 per cent basis.* Any county which shall be or become a participating municipality may certify to the Wisconsin retirement fund that any employe who then is or may become an under-sheriff, a deputy sheriff or traffic policeman is engaged in a hazardous occupation and may require that after a date specified by it but not earlier than January 1, 1948, the normal contribution rate for such employe shall be * * * 5 per cent and in such case such employes shall be included under and receive the benefits of s. * * * 66.191; but no prior service credit may be granted to any such participating employe upon the basis of * * * *the increased contribution rate.*

SECTION 4. 66.905 (7) of the statutes is amended to read:

66.905 (7) Notwithstanding any other provision, the cost of all prior service credits and municipality current service credits granted on and after January 1, 1954 to county judges whose normal contribution rate is * * * 5 per cent shall be paid by the state. Each county under 500,000 shall submit a separate report to the fund each month pursuant to s. 66.903 (2) (e) for county judges whose normal contribution rate is * * * 5 per cent unaccompanied by any matching municipality contribution. This report shall exclude all fees and all salary as juvenile judge. The fund shall consolidate all of such reports each month and apply to the total participating earnings shown thereon the municipality contribution rate for the state and transmit such consolidated report to the director of budget and accounts together with a voucher for payment to the Wisconsin retirement fund from the general fund of the matching municipality contributions payable thereto as indicated by the consolidated report so submitted. Thereupon the director of budget and accounts shall promptly approve such voucher for payment and the state treasurer shall forthwith issue his check therefor to the Wisconsin retirement fund.

SECTION 5. 66.905 (8) of the statutes, as created by chapter 486, laws of 1955, is amended to read:

66.905 (8) Notwithstanding any other provision, the cost of all prior service credits and municipality current service credits granted on and after January 1, 1956, to full-time judges of courts of record, municipal or inferior, (other than a county court) whose normal contribution rate is * * * 5 per cent shall be paid by the state. Each county under 500,000 having such a judge and each city in a county of under 500,000 having such a judge shall submit a separate report to the fund each month pursuant to s. 66.903 (2) (e) for such judges whose normal contribution rate is * * * 5 per cent unaccompanied by any municipality contribution. This report shall exclude all fees and all salary as juvenile judge. The fund shall consolidate all of such reports each month and apply to the total participating earnings shown thereon the municipality contribution rate for the state and transmit such consolidated report to the director of budget and accounts together with a voucher for payment to the Wisconsin retirement fund from the general fund of the municipality contribution payable thereto as indicated by the consolidated report so submitted. Thereupon the director of budget and accounts shall promptly approve such voucher for payment and the state treasurer shall forthwith issue his check therefor to the Wisconsin retirement fund.

SECTION 6. 66.906 (2) (a) 1 of the statutes, as amended by chapter 41, laws of 1955, is repealed and recreated to read:

66.906 (2) (a) 1. Any participant who, regardless of cause, is separated from all municipality service the compensation for which either exceeds \$100 for any calendar month or is subject to normal contributions, and who has not been in the service of any municipality between the date of such separation and the date such annuity is approved. Notwithstanding the service restriction in the first sentence a participant may while the application is pending, but not less than 30 days after having been separated as required herein, re-enter service for which the compensation otherwise would be subject to normal contributions, provided such compensation does not exceed \$100 for any calendar month, in which case such compensation shall not be treated as participating earnings.

SECTION 7. 66.906 (2) (b) 2 of the statutes, as amended by chapter 486, laws of 1955, is amended to read:

66.906 (2) (b) 2. The annuity which can be provided on the date such annuity begins, from the total accumulated municipality and prior service credits of the participant at such time; subject to the limitation that in no event shall any annuity arising out of the total of the accumulated municipality and prior service credits exceed either of the following:

- a. The amount which, when added to the annuity provided, on the date such an annuity begins, from the accumulated normal credits of the participant at such time, will equal 50 per cent of the final rate of earnings of the participant, or
- b. in the case of employes other than full time judges of courts of record, municipal or inferior, (other than county courts) contributing on a * * * 5 per cent basis, county judges contributing on a * * * 5 per cent basis, supreme court justices and circuit judges, the amount of the annuity which could have been provided at age 65 from the accumulations at age 65, or on the effective date of participation for participants who are over 65 on such date, assuming the participant as then exactly age 65, from the total municipality and prior service credits of the participant, assuming that the prior service credits of such participant had been accumulated on the basis of a contribution rate equal to the sum of the rates of normal and municipality credits as they were on the effective date of participation of such participant (except that this limitation shall be modified to include municipality credits equal to normal credits after attaining age 65 and prior to attaining age 70 for

service rendered after December 31, 1951) or c. in the case of full-time judges of courts of record, municipal or inferior (other than county courts) contributing on a * * * 5 per cent basis, county judges contributing on a * * * 5 per cent basis, supreme court justices and circuit judges, the amount of the annuity which can be provided, on the date of retirement, from the total municipality and prior service credits of the employe at such date.

SECTION 8. 66.906 (3) (aa) of the statutes, as amended by chapter 572, laws of 1955, is amended to read:

66.906 (3) (aa) Notwithstanding the death of an applicant for a retirement annuity under this subsection while such application is pending, the annuity applied for shall be payable if * * * the board had received the application within 30 days of the date of termination of employment. Delivery of an application by an employe to the municipal agent of an employer municipality at any time during 1954 * * * constitutes receipt of the application by the board under this paragraph.

SECTION 9. 66.906 (4) (b) of the statutes, as amended by chapter 55, laws of 1955, is amended to read:

66.906 (4) (b) Upon subsequent retirement, a former annuitant shall be required to accept the same form of annuity as that under which he initially retired, and if such annuity is an optional annuity provided under sub. (3a), the same beneficiary. *Upon such subsequent retirement, the annuity may not commence until after the lapse of a period following the termination date of his previous annuity equal to the aggregate of one month for each full \$200 of earnings received in the month in which the \$1,200 limitation was exceeded.*

SECTION 10. 66.907 (2) (g) of the statutes, as repealed and recreated by chapter 283, laws of 1955, is amended to read:

66.907 (2) (g) Any person entitled to payments under this subsection who may otherwise be entitled to payments under s. 66.191 may file with the *board and the industrial* commission a written election to waive payments due under this subsection and accept in lieu thereof such payments as may be due under s. 66.191, but no person shall receive payments under both s. 66.191 and this subsection.

SECTION 10a. 66.908 (2) (e) of the statutes, as created by chapter 54, laws of 1955, is amended to read:

66.908 (2) (e) Upon the death of a person granted or receiving a disability annuity, if * * * a beneficiary or beneficiaries to whom * * * a death benefit is payable are a wife, minor child, or dependent husband *designated as beneficiaries on the date the disability annuity was approved*, the present value, at the date of death of such annuitant, of a beneficiary annuity (*terminating in the case of a minor child at the end of the month in which he shall reach the age of 21*) of the monthly amount to which such beneficiary would have become entitled if death had occurred on the day prior to the date on which the disability annuity commenced. For the purposes of this paragraph, the \$10 minimum annuity provision in s. 66.909 (1) shall be disregarded and present values shall be determined in accordance with the prescribed rate of interest and approved actuarial tables in effect on the date of approval of such death benefit by the board. Payment hereunder shall be completely in lieu of any payment *to such beneficiary* under par. (c).

SECTION 11. 66.908 (2) (e) of the statutes, as created by chapter 55, laws of 1955, is renumbered 66.908 (2) (f) and amended to read:

66.908 (2) (f) If any person, for whom credits have been reestablished pursuant to s. 66.904 (1) (a) 3 upon his re-entry into service, shall die within 3 years after such re-entry, the credits so reestablished shall not be payable as a death benefit under sub. * * * (2) (a) or * * * (aa), but in lieu thereof a death benefit shall be payable pursuant to sub. (2) (c), notwithstanding the provisions of s. 66.906 (3) (e) and (3a) (b), to which shall be added the amount of the accumulations on the date of death from the normal and additional contributions made by the employe after the date of the termination of his annuity.

SECTION 12. 66.912 (1) (t) of the statutes is amended to read:

66.912 (1) (t) Establish such rules and regulations * * * as are deemed necessary or desirable for the efficient administration of the fund *and from time to time make, amend or repeal rules which shall change the time or period within which or by which or for which reports must be made or other acts must be performed as specified in ss. 66.903 (2) (e), 66.905 (1) (a) and (4) and (7), 66.915 (5) and 66.917 (1) (a).*

SECTION 13. 66.915 (5) of the statutes, as amended by chapter 41, laws of 1955, is amended to read:

66.915 (5) Interest for the year, at the prescribed rate, shall be charged or credited as the case may be, at the end of each year, on the balances at the beginning of the year in the prior service obligation account and in the current service obligation account. Interest shall be credited at the end of the year on all contributions for prior service in accordance with s. 66.905 (1) (a) and (5) at the prescribed rate, assuming that all contributions were received by the fund on the due date and also assuming that the contribution for each month was one-twelfth of the total contribution for prior service for the year. Interest shall be credited at the end of the year on all contributions for prior service received in accordance with s. 66.905 (1) (b) at the prescribed rate from the date of receipt. Interest *shall be charged on accounts receivable from any municipality, except the state, for both employe and municipality contributions not received by the fund at the end of the calendar month following the due date at the rate of one-twelfth of the effective rate then in effect, for each month or fraction thereof, * * * from the due date * * * to the date received by the fund* with a minimum charge of \$3, and such interest or minimum charge shall be paid forthwith to the fund, and if it is not paid within 60 days after it is payable, it shall be collected as provided in s. 66.917 (1a). Any such interest chargeable on employe and municipality contributions from a department, board or commission of the state shall be payable if the monthly payroll report provided for by s. 66.903 (2) (e) is not received by the fund on or before the twentieth day of the calendar month following the due date; when any such interest is payable the board of trustees shall certify the amount thereof with an explanation of such charge, together with a voucher in payment therefor to the director of budget and accounts who shall forthwith approve such voucher and charge the same to the appropriation of the department, board or commission which failed to submit its payroll report to the board of trustees on time. The state treasurer shall forthwith issue his check or checks therefor to the Wisconsin retirement fund.

Approved November 18, 1955.