

Chapter Ret 3
REPORTING

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Ret 3.01 Agents. Each participating municipality shall designate one individual through whom all transactions with the fund shall channel. For state departments such shall be the respective head thereof certified pursuant to section 66.901 (16), Wis. Stats. } Or. No

Ret 3.11 Administration. The executive director shall prepare and issue instructions to participating municipalities, together with all forms needed for the operation of the system, and a handbook of information, and shall revise and supplement them whenever necessary. He shall arrange to procure such information from any participant, annuitant or beneficiary, or from any participating municipality as shall be necessary for the proper administration of the Fund.

Ret 3.21 Due date. For purposes of section 66.915 (5), Wis. Stats., the due date of all remittances shall be the end of the calendar month in which earnings are paid to the participating employe. The month grace period shall begin on the first day of the following calendar month so that on remittances received after the grace period interest shall be charged beginning with the first day of the grace period.

Ret 3.31 Contributions. All municipality contributions shall be computed upon the basis of the rates in effect for the period covered by the monthly payroll report on which the earnings were included, regardless of the actual due date for reporting such earnings. All contributions which have been omitted from reports submitted for other periods shall be treated as current in the month actually reported, and no interest shall be charged or collected because of such deferred payment if the cumulative aggregate number of omitted participating employes shall not exceed ten per cent of the total participating employes in that particular municipality for that calendar year.

Ret 3.41 Reports. A single monthly payroll report shall be submitted for each participating municipality, or for each state department as determined pursuant to section 66.901 (16), Wis. Stats., except that for each state department a separate report shall be submitted for each fund in addition to the general fund. } Or. No. Re.

Ret 3.42 Quarterly Reporting Procedure. Effective at the beginning of the calendar year 1957 the monthly payroll report for each of the first 2 months of every calendar quarter year shall be preliminary only and shall show only the total required normal contributions, total required additional contributions, total computed participating earnings, total municipality contributions, and the aggregate total remittance. The monthly payroll report for the third month of each calen-

dar quarter year shall list each participating employe, and show for him for the entire calendar quarter year the total cash received, the value of other compensation including maintenance, the net participating earnings, and the additional contributions. The names of participating employes shall be listed alphabetically by surname, provided that separate alphabetical arrangement may be made by departments or for those at different geographical locations. The quarterly report shall summarize all payroll reports for that quarter calendar year in conformity with the summary form provided by the fund, and the quarterly remittance record. All reports shall be due at the same time as the accompanying remittance, pursuant to section Ret 3.21 and sections 66.905 (4) and 66.915 (5), Wis. Stats.

History: Cr. Register, October, 1956, No. 10, eff. 12-31-56.

Ret 3.81 Adjustments. Whenever any participating employe shall make excessive normal contributions for any calendar year because of employment by more than one participating municipality, the aggregate overpayment shall be allocated immediately following the end of such year among the normal credit accounts in the name of such employe under the accounts of the participating municipalities by which he was employed in such year, in proportion to the participating earnings paid to him in such year by each such participating municipality. Thereupon each such allocated amount shall be adjusted or refunded in the same manner as other overpayments of normal contributions.