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**1977 Assembly Bill 946**

Date published: **May 15, 1978**

**CHAPTER 330, Laws of 1977**

**AN ACT to create 41.09 (13) of the statutes, relating to prior creditable service credits for employers who elect to participate in the Wisconsin retirement fund.**

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

SECTION 1. 41.09 (13) of the statutes is created to read:

41.09 (13) (a) Notwithstanding any other provision of this section, any employer electing to be included within the provisions of this fund in accordance with s. 41.05 (1) and (5) may in the resolution and in the certified notice of election recognize 100%, 75%, 50%, 25% or none of the prior creditable service of its employees earned by the employees while employed by the employer, provided the same percentage of each employee's prior creditable service is recognized.

(b) Any employer which recognizes less than all of the prior creditable service of its employees under par. (a) may adopt another resolution as provided in s. 41.05 (1) and (5) increasing, for each person who is still a participating employee on the effective date of the increase determined under s. 41.05 (1), the percentage of the employee's prior creditable service which is recognized to one of the higher levels provided by par. (a) provided the accumulated percentage does not exceed 100%.

(c) Whenever the percentage of recognized prior creditable service is increased as provided in par (b), the employer contributions computed under s. 41.105 (1) (c), shall be increased to reflect the value of the increased prior creditable service being granted, amortized over the remainder of the 40-year funding period provided for prior creditable service costs of that employer.

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