



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2015 Wisconsin Act 174
[2015 Senate Bill 134]

**New Participating Employers
Under the Wisconsin Retirement
System**

Under **current law**, an employer who elects to participate in the Wisconsin Retirement System (WRS) must generally include all of its employees in WRS at the time of election.

2015 Wisconsin Act 174 allows an employer who elects to be included within the provisions of WRS (participating employer) to elect to be a participating employer only with respect to employees hired on or after the date on which the employer elects to participate in WRS. The Act also provides that a municipal employer who elects to be a participating employer, on or after March 2, 2016, only with respect to employees hired on or after the date on which the employer makes the election, may offer its current employees the option of becoming participating employees in the WRS. An employee who exercises this option must do so in writing, on a form provided by the Department of Employee Trust Funds, prior to the effective date on which the employer becomes a participating employer.

Finally, the Act permits a municipal employer that elects to be a participating employer on or after March 2, 2016, to choose not to include its public utility employees as WRS participants.

Effective date: March 2, 2016

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March 4, 2016

DWS:mcm;ty

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.