

ETF 1

Filed April 28, 1976
3:55 pm C. L. Parker

CERTIFICATE

State of Wisconsin)
) SS
Department of Employee Trust Funds)

To All Whom These Presents Shall Come, Greetings:

I, Gary I. Gates, Secretary of the Department of Employee Trust Funds, and custodian of the official records of said Department, do hereby certify that the annexed rules, relating to the operations of the Department, were duly approved by the Employee Trust Funds Board and adopted by the Secretary on March 25, 1976.

I further certify that said copy has been compared by me with the original on file in the office of the Department, and that the same is a true copy thereof, and of the whole of such original.

In Testimony Whereof, I have hereunto set my hand at the Capitol, in the City of Madison, this 28th day of April, 1976

Gary I. Gates

Gary I. Gates, Secretary
Department of Employee Trust Funds

Order of the Employee Trust Funds Board Adopting Rule

Pursuant to authority vested in the Secretary and Board of the Department of Employee Trust Funds by section 15.05 (1) and Chapter 227, WISCONSIN STATUTES, the Secretary of the Department of Employee Trust Funds with the approval of the Employee Trust Funds Board adopts the following:

Subsection ETF 1.01 (5) of the WISCONSIN ADMINISTRATIVE CODE is created to read:

ETF 1.01 (5) "Earnings for services rendered", as set forth in ss. 40.11 (2) (a) and (5), 41.02 (6) (a) and (18), 42.40 (6a) and 42.80 (8):

(a) Means the gross amount available for payment to an employe as salary or wages for performance of duties or activities for the employer, or which would have been available for payment to such employe except for the employe's election that part or all of such amount be used for other purposes. Such gross amount shall be determined prior to deductions for taxes, insurance premiums, retirement contributions or deposits, charitable contributions, etc.

(b) Does not mean payments made for reasons other than performance of duties or activities, including but not limited to the types of payments listed below:

1. Payments contingent on the employe providing the employer with or assisting the employer in acquiring tangible or intangible property of the employe.

2. Payments contingent on the employe having attained:

a. An age greater than 50, if the employe's position is subject to s. 41.11 (6) (d) 3. c. or d.

b. An age greater than 57, if the employe's position is subject to ss. 20.926 or 41.11 (6) (d) 3. b.

c. An age greater than 60 for all other employes.

3. Payments contingent on the employe having terminated covered employment or having died.

4. Payments contingent on the employe terminating employment at a specified time in the future including payments to secure voluntary release of an unexpired contract of employment.


5. Damages, attorney's fees, interest or penalties paid under court judgment or by compromise settlement to satisfy a grievance or wage claim even though the amount of damages or penalties might be based on previous salary levels. Where the court directs that salary be paid for a specified period of time, however, such payment would be covered compensation applied to the period specified by the court.

6. Any amount paid in the last five years of employment which is the result of a change in the method of computing the base compensation of an employe, unless such change in method for computing the base compensation is a permanent change and is broadly applicable to the employes of that employer or unless such change is the result of a significant change in the nature of the duties and activities expected of the employe.

The rule contained herein shall take effect as provided in s. 227.026 (1) (intro.).

Dated, April 28, 1976

Employe Trust Funds



Gary I. Gates, Secretary