

**Chapter ETF 4****COVERAGE REPORTS AND PAYMENTS**

ETF 4.01 Monthly reports and payments      ETF 4.02 Due dates

**ETF 4.01 Monthly reports and payments.** (1) Except as provided in section 41.10 (5), Wis. Stats., every employer, any of whose employes are members or participants covered under the provisions of chapters 40, 41, and 42, Wis. Stats., shall:

(a) Prepare and transmit a coverage report or reports to the department for each calendar quarter year for OASDHI coverage and monthly for other types of coverage. Such reports shall be in the form prescribed by and in accordance with instructions from the department.

(b) Remit to the department, with the respective coverage reports required under paragraph (a), the employe and employer contributions or deposits, premiums, payments on the accrued liability or other amounts payable to the department for the calendar quarter or month covered by the report.

(2) The secretary may, for specified employers or types of coverage, provide for summary reporting on a monthly basis to accompany the monthly remittance required in subsection (1) (b), and detailed reporting on a quarterly, semi-annual, or annual basis.

(3) The department may designate an agent or depository to receive on its behalf, payments or remittances as provided in subsection (1) (b) and any report or remittance will be considered received in the department's offices as of the date it is received by such a designated agent or depository.

**History:** Cr. Register, December, 1976, No. 252, eff. 1-1-77.

**ETF 4.02 Due dates.** (1) For the purposes of this chapter the due dates for reports and remittances are as follows:

(a) For any group insurance plan established pursuant to subchapter II of chapter 40, Wis. Stats. and for reports and remittances from state departments to the Wisconsin retirement fund established by subchapter I of chapter 41, Wis. Stats., the 20th day of the calendar month following the reporting period.

(b) For all reports and remittances other than those specified in paragraph (a), the last working day, excluding Saturdays, Sundays and holidays, of the calendar month following the end of the calendar quarter or month for which coverage is being reported.

(2) Except as provided in subsection (3) and (4), any report or remittance not received within the period specified in subsection (1) shall be subject to the charges and interest calculated in accordance with the provisions of section 40.62, Wis. Stats. In addition the employer shall be subject to and transmit the federal interest penalty on any contributions due on any OASDHI adjustment report which is determined by the federal government to be delinquent.

Register, December, 1976, No. 252

(3) Whenever the 20th day of the calendar month referred to in section ETF 4.02 (1) (a) falls on a Saturday, Sunday or holiday on which state offices are closed, a report or a remittance received on the next succeeding working day will be deemed to have been received on a timely basis.

(4) Notwithstanding any other provisions of this chapter the secretary may determine, but not more than once in any calendar year for any employer, that a report has been timely filed by an employer who failed to submit a report or remittance as provided in section ETF 4.02 (1), if such report or remittance was not more than 3 calendar days late and evidence is provided to the secretary indicating that the delay was the result of extenuating circumstances which could not have readily been anticipated by the employer.

(5) Any remittance due under section 41.10 (5), Wis. Stats., not received in the department offices on or before the due dates enumerated in said section is subject to charges and interest calculated in accordance with the provisions of section 40.62, Wis. Stats.

(6) Postmarks on envelopes or packages containing reports or remittances shall not be deemed evidence of timely receipt of such reports and remittances.

**History:** Cr. Register, December, 1976, No. 252, eff. 1-1-77.