

## Chapter SSF 1

## PUBLIC EMPLOYEES SOCIAL SECURITY FUND

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**SSF 1.01 Authorization.** Pursuant to the provisions of section 40.43, Wis. Stats., the following rules are promulgated to be applicable to each public agency as defined by section 40.40 (1), Wis. Stats., which is included under the federal OASDHI system and to each state unit having personnel included thereunder.

**History:** 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58; am. Register, November, 1969, No. 167, eff. 12-1-69.

**SSF 1.02 Designation of agents.** (1) Each public agency except as provided in Wis. Adm. Code section SSF 1.02 (2), 1.02 (3) and 1.02 (4) shall designate one individual through whom all transactions with the public employes social security fund bureau shall channel, and who shall be responsible for all reports to the bureau. Such designation shall also list an alternate who shall be authorized to act in the event of the inability of the person designated to perform such duties because of absence, disability or death. Such designation shall be filed with the public employes social security fund bureau.

(2) In cities of the first class an agent shall also be appointed by the Milwaukee board of school directors for the persons under the Milwaukee teachers retirement fund.

(3) The individual designated by each participating municipality under the Wisconsin retirement fund to be responsible for all transactions with the Wisconsin retirement fund will be the individual through whom all transactions with the public employes social security fund bureau shall channel without any further designation by such participating municipality.

(4) The official designated pursuant to section 41.02 (29), Wis. Stats., to be responsible in matters pertaining to the Wisconsin retirement fund for each state unit shall be the individual through whom all transactions with the public employes social security fund bureau shall channel without any further designation or certification.

**History:** 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58; am. Register, November, 1969, No. 167, eff. 12-1-69.

**SSF 1.03 Transmittal of quarterly reports by agencies other than state units.** **History:** 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58; am. (2), Register, June, 1959, No. 42, eff. 7-1-59; am. (1), (2), (3) and (5), Register, November, 1969, No. 167, eff. 12-1-69; r. Register, December, 1976, No. 252, eff. 1-1-77.

**SSF 1.04 Transmittal of quarterly reports by state departments.** **History:** 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58; am. (2), Register, June, 1959, No. 42, eff. 7-1-59; am. Register, November, 1969, No. 167, eff. 12-1-69; r. Register, December, 1976, No. 252, eff. 1-1-77.

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**SSF 1.05 Transmittal of initial wage reports.** The initial quarterly reports and required remittances covering the period from the effective date of coverage to the end of the quarter in which any public agency becomes covered under the agreement between the state and the federal social security administration must be received by the public employes social security fund bureau on or before the date fixed by the public employes social security fund bureau for the filing of such initial reports. This established deadline shall be so fixed as to be not less than 70 nor more than 80 days after the approval of such coverage agreement by the social security administration. Whenever the social security administration shall extend the time for the filing of initial retroactive wage reports the public employes social security fund bureau may grant an extension of the deadline for the receipt of such reports.

**History:** 1-2-56; r. and rec. Register, December, 1957, No. 24, eff. 1-1-58; am. Register, November, 1969, No. 167, eff. 12-1-69.

**SSF 1.053 Fees.** A fee comprises payment for personal services not customarily compensated by wages or salaries, and shall be limited to either:

(1) Payment for a specific act of a public official performed in his official capacity, including fees of officials fixed by statute, or

(2) Payment to members of a profession licensed, registered or certified by the state to perform or furnish a specific professional service for which by custom or otherwise the compensation is a fixed amount. Compensation for any continuing relationship, express or implied, shall not be deemed a fee but shall be considered as salary regardless of the method of determining the compensation.

**History:** Cr. Register, March, 1965, No. 111, eff. 4-1-65.

**SSF 1.055 Part time positions and offices.** A part time position or office is one which does not normally require the active performance of duty for at least 30 hours in each of at least 36 weeks in a calendar year.

**History:** Cr. Register, July, 1958, No. 31, eff. 8-1-58.

**SSF 1.06 Transmittal of adjustment reports.** (1) The original and one copy of any adjustment report required by the social security administration shall be dated and signed by the authorized agent for any coverage group other than state units before transmittal to the public employes social security fund bureau. The original and 2 copies of any adjustment report shall be dated and signed by the authorized agent for each state unit before transmittal to the public employes social security fund bureau.

(2) The required copies of any adjustment report which becomes necessary shall be forwarded to the public employes social security fund bureau at Madison for transmittal to the federal offices in conformity with federal regulations.

(3) When an adjustment wage report is prepared by a representative of the social security administration because of errors or omissions in the reporting of "covered wages" which are ascertained by federal authorities any required remittance shall be delivered forthwith to the public employes social security fund bureau in

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Madison and shall be accompanied by a statement from the public agency explaining the adjustment.

**History:** 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58; am. Register, November, 1969, No. 167, eff. 12-1-69.

**SSF 1.07 Interest penalties.** **History:** 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58; am. Register, November, 1969, No. 167, eff. 12-1-69; r. Register, December, 1976, No. 252, eff. 1-1-77.

**SSF 1.08 Repeal of rules.** The rules and regulations heretofore [1-1-58] promulgated are hereby repealed.

**History:** 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58.

**SSF 1.09 Effective date.** These rules and regulations shall be effective January 1, 1958, except that the time deadlines provided herein shall be applicable to all wage reports for periods beginning on or after January 1, 1958.

**History:** Cr. Register, December, 1957, No. 24, eff. 1-1-58.