

CR 82-127

Filed 11-3-82
1:45 pm

CERTIFICATE

STATE OF WISCONSIN)
) SS
DEPARTMENT OF EMPLOYE TRUST FUNDS)

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Gary I. Gates, Secretary of the Department of Employee Trust Funds, and custodian of the official records do hereby certify that the annexed rules relating to administration of the Employee Trust Funds were duly approved by the Employee Trust Funds, Teachers Retirement and Wisconsin Retirement Boards and adopted by this department on November 2, 1982.

I further certify that this copy has been compared by me with the original on file in this 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
201 East Washington Avenue,
in the City of Madison,
this 2 day of November,
19 82.

Gary I. Gates
Gary I. Gates, Secretary
Department of Employee Trust Funds

1-1-83

ORDER OF THE DEPARTMENT OF

EMPLOYE TRUST FUNDS

REPEALING, RENUMBERING, AMENDING AND CREATING RULES

To repeal ss. SSF 1.01, 1.02, 1.053, 1.055, 1.06 (2), 1.08, 1.09 and ETF 4.02 (4); to renumber s. ETF 4.02 (3); to renumber and amend ss. SSF 1.05, 1.06 (1) and (3), ETF 4.01, 4.02 (1) and (2) and (5), and 4.03; and to create ch. ETF 10 (title), s. ETF 10.63 (1) (c) and ch. ETF 20 (title), relating to coverage reports, remittances, due dates, penalties and interest for employe trust funds administration.

Analysis Prepared by the Department of Employee Trust Funds

Renumbering chs. ETF 4 and SSF 1 places these rules within the newly proposed chs. ETF 10 and ETF 20. Eventually all rules of the Department of Employee Trust Funds will be in the ETF series to facilitate locating rules and to correspond more closely to the organization of ch. 40, Stats., as created by ch. 96, Laws of 1981. The amendments to these sections and the newly created paragraph serve to clarify and update the rule language and correct statutory and administrative code references.

Section 1 repeals ss. SSF 1.01, which is no longer needed, and 1.02, which is no longer needed as the designation of agents is provided for under s. 40.03 (2) (j), Stats. Section 2 repeals ss. SSF 1.053 and 1.055 which were originally needed when fees, part-time positions and offices were, in the past, excluded from coverage under OASDHI. Section 3 repeals s. SSF 1.06 (2), the provisions of which are now covered under s. ETF 10.62. Section 4 repeals ss. SSF 1.08 and 1.09 which are no longer needed. Section 5 repeals s. ETF 4.02 (4), the provisions of which are now included under s. ETF 10.64. Section 6 renumbers s. ETF 4.02 (3). Sections 7 through 12 renumber and amend ss. SSF 1.05, 1.06 (1) and (3), and ETF 4.01, 4.02 (1) and (2). Section 13 renumbers s. ETF 4.02 (5) and amends the number of days a report or remittance can be late if post-marked 2 (formerly 3) days prior to the due date allowing more time for reports and remittances which have been lost in the mail. Section 14 renumbers and amends s. ETF 4.03. Section 15 creates the title for the new ch. ETF 10. Section 16 creates s. ETF 10.63 (1) (c), previously included under s. ETF 4.02 (1) (b). Section 17 creates the title for the new ch. ETF 20.

These rules interpret ss. 40.03 (2) (j), 40.06, 40.21, 40.40 and 40.41, Stats., as created by ch. 96, Laws of 1981.

Pursuant to the authority vested in the Department of Employee Trust Funds by s. 40.03 (2) (i), Stats., as created by ch. 96, Laws of 1981, the Department of Employee Trust Funds hereby repeals, renumbers, renumbers and amends, and creates rules interpreting ss. 40.03 (2) (j), 40.06, 40.21, 40.40 and 40.41, Stats., as created by ch. 96, Laws of 1981, as follows:

SECTION 1. ETF 4.01 is renumbered ETF 10.60 and as renumbered sub. (1) (intro.) is amended to read:

ETF 10.60 MONTHLY REPORTS AND PAYMENTS. (1) ~~Except as provided in s. 41.10 (5), Stats., every~~ Every employer, ~~any of whose~~ which has one or more employees ~~are members or participants covered~~ as a participant under ~~the provisions of chs. 40, 41, and 42, Stats.,~~ shall:

SECTION 2. ETF 4.02 (1) is renumbered ETF 10.63 (1) and as renumbered is amended to read:

ETF 10.63 DUE DATES. (1) (a) Reports and remittances from state departments required in the administration of group health insurance pursuant to subch. ~~IV~~ IV of ch. 40, Stats., are due no later than the 20th day of the calendar month for the following month's coverage.

(b) Reports and remittances from state departments required in the administration of group life ~~and income continuation~~ insurance pursuant to subch. ~~VI~~ VI of ch. 40, Stats., are due no later than the 20th day of the calendar month for coverage in that month.

~~(e)~~ (d) Reports and remittances ~~for~~ from local units of government required in the administration of group life insurance for local units of government pursuant to subch. VI of ch. 40, Stats., are due no later than the last working day, excluding Saturdays, Sundays, and holidays when the state offices are closed, of the calendar month for coverage in that month.

~~(d)~~ (e) Reports and remittances from state departments, excluding university and other state department reports which pertain to teachers only, required in the administration of subch. ~~¶~~ II of ch. ~~41~~ 40, Stats., are due on the 20th day of the calendar month following the reporting period.

~~(e)~~ (f) Reports and remittances from all reporting officials required in the administration of subch. ~~¶~~ III of ch. 40, Stats., are due on the 15th day of the calendar month following the end of the reporting period, except, that the annual report of wage detail is due prior to the March 1 following the end of the reporting period and except as provided by ss. ETF 10.61 and 10.62.

~~(f)~~ (g) Reports and remittances other than those specified in pars. (a) ~~through (e)~~ to (f) are due on the last working day, excluding Saturdays, Sundays, and holidays when the state offices are closed, of the calendar month following the end of the reporting period.

SECTION 3. ETF 4.02 (2) is renumbered ETF 10.64 and as renumbered is amended to read:

ETF 10.64 PENALTIES AND INTEREST. Except as provided in ~~sub.-(3)~~ s. ETF 10.63 (2) and (3), any report or remittance not received within the period specified in ~~sub.-(1)~~ this chapter shall be subject to the charges and interest calculated in accordance with the provisions of s. ~~40.62~~ 40.06, 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~~ social security administration to be delinquent.

SECTION 4. ETF 4.02 (3) is renumbered ETF 10.63 (2).

SECTION 5. ETF 4.02 (4) is repealed.

SECTION 6. ETF 4.02 (5) is renumbered ETF 10.63 (3) and as renumbered is amended to read:

(3) Postmarks on envelopes or packages containing reports or remittances shall be deemed evidence of timely receipt of ~~such~~ the reports and remittances providing ~~such~~ the postmark is dated no later than ~~3~~ 2 days prior to the due date and is received no later than ~~5~~ 7 days after the due date.

SECTION 7. ETF 4.03 is renumbered ETF 20.01 and as renumbered is amended to read:

ETF 20.01 ACTUARIAL ESTIMATE CHARGES. (1) Before submitting a resolution to become a participating employer under the Wisconsin retirement ~~fund~~ system, an employer, as defined in s. ~~41.02-(4)~~ 40.02 (28), Stats., may obtain, upon written request to the department and the payment of a fee of \$50.00 if more than 10 employes or \$25.00 if 10 employes or less, an actuarial determination of its estimated prior service liability. The employer shall supply the data with respect to its employes in accordance with instructions from the department.

(2) The determination of the prior service liability shall be furnished without charge to any employer which has submitted a resolution for inclusion under the Wisconsin retirement ~~fund~~ system.

(3) The secretary of the department is authorized to set the rates for special actuarial studies or estimates requested by state agencies, local units of government, or other organizations when in the secretary's judgment it is feasible and appropriate to perform ~~such~~ the studies.

SECTION 8. SSF 1.01 and 1.02 are repealed.

SECTION 9. SSF 1.05 is renumbered ETF 10.61 and as renumbered is amended to read:

ETF 10.61 TRANSMITTAL OF INITIAL OASDHI WAGE REPORTS. ~~The initial quarterly~~ Initial monthly and annual wage reports and the required remittances ~~remittance~~ covering the period from the effective date of coverage to the end of the ~~quarter~~ report period in which any ~~public-agency~~ employer becomes covered under the agreement between the state and the federal social security administration ~~must be received by the public-employees-social-security-fund-bureau on or before the date fixed by the public-employees-social-security-fund-bureau for the filing of such initial reports. This established deadline shall be so fixed as to be not less than,~~ as required in the administration of subch. III of ch. 40, Stats., are due 70 calendar ~~not more than 80~~ days after the approval of ~~such~~ the coverage agreement by the social security administration. Whenever the social security administration ~~shall extend~~ extends the time for the filing of initial retroactive wage reports ~~the public-employees-social-security-fund-bureau may grant an extension of the deadline for the receipt of such the reports~~ or payment of the required remittance, an extension of the due date shall be granted by the department.

SECTION 10. SSF 1.053 and 1.055 are repealed.

SECTION 11. SSF 1.06 (1) is renumbered ETF 10.62 (1) and as renumbered is amended to read:

ETF 10.62 TRANSMITTAL OF OASDHI ADJUSTMENT REPORTS. (1) The original and one copy of any adjustment wage report required ~~by the social security administration~~ in the administration of subch. III of ch. 40, Stats., 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~~ and transmitted, with any required remittance, within 15 calendar days prior to the due date established under federal regulations as defined in s. 40.02 (32), Stats.

SECTION 12. SSF 1.06 (2) is repealed.

SECTION 13. SSF 1.06 (3) is renumbered ETF 10.62 (2) and as renumbered is amended to read:

(2) 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~~ were ascertained by federal authorities, any contributions required remittance, in the administration of subch. III of ch. 40, Stats., shall be ~~delivered forthwith to the public employes social security fund bureau in Madison and shall be accompanied by a~~ remitted within 15 calendar days prior to the due date established under federal regulations as defined in s. 40.02 (32), Stats. A statement from the ~~public agency~~ employer explaining the adjustment will be required.

SECTION 14. SSF 1.08 and 1.09 are repealed.

SECTION 15. Chapter ETF 10 (title) is created to read:

ETF 10
Administration

SECTION 16. ETF 10.63 (1) (c) is created to read:

(c) Reports and remittances from state departments required in the administration of income continuation insurance pursuant to subch. V of ch. 40, Stats., are due no later than the 20th day of the calendar month for coverage in that month.

SECTION 17. Chapter ETF 20 (title) is created to read:

ETF 20
Wisconsin Retirement System

NOTE: Chapters 40, 41 and 42, Stats., as they existed on December 31, 1981, were repealed and a new chapter 40 was created effective January 1, 1982, by ch. 96, Laws of 1981.

The rules contained in this order shall take effect as provided in s. 227.026 (1) (intro.), Stats.

November 2, 1982
Date

Gary I. Gates
Gary I. Gates, Secretary
Department of Employee Trust Funds

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

Bill or Adm. Rule No.
Chs. SSF 1, ETF 4,
ETF 10 and ETF 20,
Amendment No. if Applicable

Subject Coverage reports, remittances, due dates and administration of the WRS and Public Employes Social Security Program.

Fiscal Effect

State: No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation.

- Increase Existing Appropriation Increase Existing Revenues
- Decrease Existing Appropriation Decrease Existing Revenues
- Create New Appropriation

- Increase Costs — May Be Possible to Absorb Within Agency's Budget Yes No
- Decrease Costs

Local: No local government costs

- 1. Increase Costs
 Permissive Mandatory
- 2. Decrease Costs
 Permissive Mandatory

- 3. Increase Revenues
 Permissive Mandatory
- 4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
- Towns Villages Cities
 - Counties Others _____

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

The amendment to s. ETF 4.02 (5) changes from 5 to 7 the the number of days a report or remittance can be late, if postmarked 2 days prior to the due date. This change allows more time for reports and remittances which have been lost in the mail. Any fiscal effect is indeterminable and presumedly minimal due to the small number of employers (approx. 5 or 6 per month out of 38,000) who would be affected by this change.

The other changes contained in this order are for housekeeping purposes to repeal unnecessary rules, update rule language and statutory references, and reorganize the rules more logically and therefore do not result in a change in policy.

We expect there will be no fiscal effect.

Long-Range Fiscal Implications

None

Agency

Department of Employee Trust Funds

Authorized Signature/Telephone No.

Shane M. Bass 266-5804

Date

6/9/82

FISCAL ESTIMATE WORKSHEET

1981 Session

Detailed Estimate of Annual Fiscal Effect
AD-MBA-22 (Rev. 11/80)

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

Bill No./Adm. Rule No.
S.S.F. 1, FTE 4
S.S.F. 10 and FTE 20

Amendment No.

Subject **Coverage reports, remittances, due dates and administration of the WRS and Public Employees Social Security Program.**

I. One-time Costs or Revenue Fluctuations for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Costs: Note: Treat fiscal costs like a "checkbook": increased costs reduce available funds (-); decreased costs increase available funds (+).

A. State Costs by Category	Annualized fiscal impact on State funds from:	
	Increased Costs	Decreased Costs
Salaries and Fringes	\$ -	\$ +
Staff Support Costs	-	+
Other State Costs	-	+
Local Assistance	-	+
Aids to Individuals or Organizations	-	+
TOTAL State Costs by Category	\$ - 0	\$ + 0

B. State Costs by Source of Funds	Increased Costs	Decreased Costs
GPR	\$ -	\$ +
FED	-	+
PRO/PRS	-	+
SEG/SEG-S	-	+

C. FTE Position Changes	Increased Pos.	Decreased Pos.
	+ (0)	- (0)

III. State Revenues-Complete this only when proposal will increase or decrease state revenues, such as taxes, license fees, etc.	Decreased Rev.	Increased Rev.
GPR Taxes	\$ -	\$ +
GPR Earned	-	+
FED	-	+
PRO/PRS	-	+
SEG/SEG-S	-	+
TOTAL State Revenues	\$ - 0	\$ + 0

Net Annualized Fiscal Impact on State & Local Funds

State	Annual Increases	Annual Decreases	Local	Annual Increases	Annual Decreases
Total Costs	\$ -	\$ +	Total Costs	\$ -	\$ +
Total Revenues	+	-	Total Revenues	+	-
NET Impact on State Funds	\$ (+) or (-)	None	NET Impact on Local Funds	\$ (+) or (-)	None

Agency

Department of Employee Trust Funds

Authorized Signature/Telephone No.

Sharon Bass 266-5804

Date

6/9/82



State of Wisconsin \ DEPARTMENT OF EMPLOYE TRUST FUNDS

Gary I. Gates
Secretary

November 2, 1982

201 EAST WASHINGTON AVENUE
MADISON, WISCONSIN 53702
TELEPHONE 266-3285
AREA CODE 608

Gary Poulson
Assistant Revisor of Statutes
411 West, State Capitol
Madison, WI 53702

IN REPLY REFER TO:

RECEIVED

NOV 3 1982

Revisor of Statutes
Bureau

Dear Gary

Re Clearinghouse No. 82-127

Enclosed is a Certificate and two copies of an Order Repealing, Renumbering, Amending and Creating Rules. A certified copy of this order has also been forwarded to the Secretary of State.

Sincerely

Diane M. Bass
Board Coordinator
(608) 266-5804

DMB/sb 2/A3