

No. 100, S.]

[Published April 12, 1951.

CHAPTER 60.

AN ACT to create 20.99 and 66.99 of the statutes, relating to the inclusion of public employes under the Federal Old Age and Survivors Insurance System, and making an appropriation.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 20.99 of the statutes is created to read:

20.99 PUBLIC EMPLOYES UNDER SOCIAL SECURITY. (1) All moneys in the contribution fund created by section 66.99 (9) are appropriated to the executive director of the Wisconsin Retirement Fund for payment by him to the secretary of the U. S. treasury in conformity with said section.

(2) There is appropriated from the general fund to the contribution fund created by section 66.99 (9) a sum sufficient to make all payments due the secretary of the U. S. treasury under section 66.99 as determined by the executive director of the Wisconsin Retirement Fund.

(3) There is appropriated from the general fund to the executive director of the Wisconsin Retirement Fund for the administration of section 66.99 \$5,500 on the effective date of this act, and \$11,000 annually beginning July 1, 1951 for the administration of section 66.99.

(4) There is appropriated annually beginning January 1, 1951 from the respective funds from which the salaries of state employes and state officers are paid such sums as may be necessary to make the contributions to be made for them by the state of Wisconsin pursuant to section 66.99; except that:

(a) All contributions by the state of Wisconsin pursuant to section 66.99 for employes and state officers of self-supporting or revolving activities of the general fund shall be charged to such respective self-supporting or revolving appropriations from which such salaries are paid. The contributions by the state of Wisconsin which shall be made for employes of self-supporting or revolving appropriations which are not available for paying such contributions shall be charged to the general fund.

(b) All contributions by the state of Wisconsin pursuant to section 66.99 for salaries paid from the appropriations in sections 20.49 and 20.495 of the highway fund shall be charged to the respective appropriations from which the salaries are paid.

(c) The contributions by the state of Wisconsin pursuant to section 66.99 for employes and state officers of the conservation commission shall be charged to the respective appropriations from the conservation fund from which such salaries are paid.

SECTION 2. 66.99 of the statutes is created to read:

66.99 INCLUSION OF PUBLIC EMPLOYEES UNDER SOCIAL SECURITY.

(1) As used in this section:

(a) "Public agency" means the state and any county, city, village, town, school district or other unit of government, or agency or instrumentality thereof which is eligible for inclusion under the Federal Old Age and Survivors Insurance System.

(b) "Federal regulations" means the provisions of section 218 of Title II of the Social Security Act enacted by the Congress of the United States, and applicable regulations adopted pursuant thereto, and applicable provisions of the U. S. Internal Revenue Code.

(c) "Coverage group" has the meaning given that term by federal regulations.

(d) "Director" means the executive director of the Wisconsin Retirement Fund.

(2) Each public agency other than the state may determine to be included under the Federal Old Age and Survivors Insurance System through the adoption of a resolution by the governing body thereof with respect to the coverage groups specified in such resolution, which shall also state the effective date of coverage.

(3) Every state employe and state officer while employed in any position which is not included under any retirement system established by statute shall be included under the agreement authorized by subsection (4) if eligible for inclusion, and all participating municipalities which have acted pursuant to section 66.902 to be included under the Wisconsin Retirement Fund shall be included when the participating employes thereof are eligible.

(4) The director with the approval of the governor shall pursuant to subsection (3) or upon the submission to him of a certified copy of a resolution adopted by the governing body of any public agency in accordance with subsection (2), execute upon behalf of the state an agreement or modification of an agreement, with the Federal Social Security Administrator for the inclusion of a coverage group of the employes and officers of such public agency under the Federal Old Age and Survivors Insurance System established by federal regulations in conformity with such resolution or in conformity with subsection (3) and in conformity with federal regulations. The state and each public agency included under such agreement or modification thereof shall be bound by federal regulations, including any payment of interest required thereby.

(4a) No part-time employe or officer shall be included under such agreement when filling a position or office which does not normally require actual performance of duty for at least 600 hours in each year, except that legislative employes, including the chief clerks and sergeants-at-arms, shall be eligible if such positions meet the 600 hour requirement in odd-numbered years. It is hereby declared and determined that the offices of assemblyman and state senator require the actual performance of duty for more than 600 hours in each year.

(5) Each public agency included under an agreement made pursuant to this section shall be liable for and shall make the contributions required of an employer under the provisions of section 1410 of the U. S. Internal Revenue Code.

(6) Each public agency included under such an agreement shall withhold from the persons compensated by such public agency who are covered by such agreement the portion of such compensation required to be withheld under the provisions of section 1400 of the U. S. Internal Revenue Code.

(7) The contributions required under subsection (5) and the amounts withheld under subsection (6) shall be remitted by each public agency in conformity with the provisions of federal regulations and the regulations promulgated under subsection (11). The state shall be liable for all such remittances due from public agencies in conformity with the agreement provided for in subsection (4), and shall make payment of all sums which shall become due under subsection (7) and become delinquent.

(8) Whenever any public agency shall fail to remit within 30 days after the due date any sum payable under subsection (7) the director shall certify to the director of budget and accounts such sums as may be necessary to reimburse the state for all amounts which it may have paid for such public agency, and any interest which it may have paid thereon, and such shall be included in the next apportionment of state special charges to local units of government.

(9) All money received by the state pursuant to this section shall be deposited with the state treasurer in a separate fund which shall be designated the "contribution fund." All disbursements from the contribution fund shall be made by the state treasurer upon the warrant of the director of budget and accounts and the certification of the director.

(10) The director may refund any money paid into the contribution fund in error. To effect such a refund the director shall certify to the director of budget and accounts the name of each public agency entitled to a refund and the amount thereof. Thereupon,

and notwithstanding section 20.06, the director of budget and accounts shall draw his warrant for the amount and in favor of the public agency so certified, and the state treasurer shall pay the same and charge it to the contribution fund created by subsection (9).

(11) The director, with the approval of the governor, may promulgate such rules and regulations as may be necessary for the administration of this section.

Approved April 10, 1951.
