No. 127, A.]

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CHAPTER 126

AN ACT to repeal 66.903 (2) (a) 4; to amend 66.901 (9) and (11) and 66.903 (2) (a) 1; and to create 66.903 (2) (a) 1a and 66.904 (1) (a) 8 and 9 of the statutes, relating to normal contribution rates, prior service credits and participating earnings under the Wisconsin retirement fund.

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

SECTION 1. 66.901 (9) and (11) of the statutes are amended to read:

66.901 (9) An amount equal to the sum of the total amount of money paid on a regular payroll by a municipality to an employe for personal services rendered to such municipality and the money value, as determined by rules prescribed by the governing body of the employing municipality, of any board, lodging, fuel, laundry and other allowances provided for such employe in lieu of money, except that * * * prior to January 1, * * * 1958, no amount in excess of \$4,200 paid in any calendar year to any employe other than a justice of the supreme court, circuit judge, county judge or a full-time judge of a court of record, municipal or inferior, shall be considered for any purposes of this system unless credit therefor has been granted under s. 66.904 (1) (a) 8 and 9. * * *

(11) The monthly earnings obtained by dividing the total earnings during the period of the 5 consecutive calendar years in which the total earnings of an employe were the highest, by the number of months in such period during which any earnings were received by such employe; provided that the earnings for all calendar years of prior service of any employe shall be considered as being equal to earnings determined at the rate upon which prior service credits are granted under s. 66.904 (1) (a) 1 and 8.

SECTION 2. 66.903 (2) (a) 1 of the statutes is amended to read:

66.903 (2) (a) 1. Normal contributions of 3 per cent of each payment of earnings * * * paid to any such employe by any participating municipality except that the normal contribution rate on said earnings for such employes who are justices of the supreme court, circuit judges, conservation wardens, conservation patrol boat captains, conservation patrol boat engineers, conservation airplane pilots, state forest rangers, members of the state traffic patrol, policemen, including the chief and all other officers, firemen, including the chief and all other officers, and employes of the conservation commission who are designated by the conservation director as being subject to call for forest fire control or warden duty, shall be 5 per cent, and except further that for any fireman not covered by the federal old-age and survivors insurance system the rate shall be 7 per cent. Effective January 1, 1955, for a county judge who makes the election authorized by sub. (1) (a) 6, and for a county judge who * * * files his official oath as county judge on or after January 1, 1954, the normal contribution rate shall be 5 per cent. Effective January 1, 1956, for a full-time judge of a court of record, municipal or inferior (other than a county court) who makes the election authorized by sub. (1) (a) 7, and effective upon becoming a participating employe for such a judge who * * * files his official oath as judge on or after January 1, 1956, the normal contribution rate shall be 5 per cent. * * * For participating earnings in excess of \$4,200 per year the normal contribution rate shall be 7 per cent in the case of supreme court justices, circuit judges, county judges and full-time judges of a court of record, municipal or

inferior. Any county which * * is or * * becomes a participating municipality may certify to the Wisconsin retirement fund that any employe who then is or may become an undersheriff, a deputy sheriff or traffic policeman is engaged in a hazardous occupation and may require that after a date specified by it but not earlier than January 1, 1948, the normal contribution rate for such employe shall be 5 per cent and in such case such employes shall be included under and receive the benefits of s. 66.191; but no prior service credit may be granted to any such participating employe upon the basis of the increased contribution rate.

SECTION 3. 66.903 (2) (a) 1a of the statutes is created to read:

66.903 (2) (a) 1a. Effective January 1, 1958, the normal contribution rate for all participating employes employed by the state to whom a higher contribution rate is not applicable shall be changed to 4 per cent. Any other participating municipality by a resolution adopted by the governing body thereof may increase the 3 per cent normal contribution rate to 4 per cent for all participating employes of that municipality to whom a higher contribution rate is not applicable, effective as of the beginning of the ensuing calendar year, provided that a certified copy of such resolution is received by the fund not less than one calendar month before the beginning of the calendar year in which such increase is effective.

SECTION 4. 66.903 (2) (a) 4 of the statutes is repealed.

SECTION 5. 66.904 (1) (a) 8 and 9 of the statutes are created to read:

66.904 (1) (a) 8. The prior service credits of every participating employe who is employed by the state on January 1, 1958, shall be redetermined where necessary by including in his total earnings during the 3 calendar years immediately preceding the effective date under subd. 1 all earnings in excess of \$4,200 per year as an employe of the state, effective as of the same date as the prior service credit originally granted to such person for service as an employe of the state. Any other participating municipality may by resolution of the governing body provide that in like manner the prior service credits for service for that participating municipality of every person who is a participating employe of that municipality upon the date of the adoption of the resolution shall be redetermined in like manner. Any increase in prior service credits under this subdivision shall be added to the obligation of the municipality under s. 66.915 (1) (a).

9. There shall be credited as of January 1, 1958, to each participating employe who is employed by the state as of such date for each year of service for the state subsequent to January 1, 1948, and prior to January 1, 1958, a prior service credit equal to the product of the normal contribution rate for such participating employe for such year multiplied by the amount of the earnings paid to him in such year, but not considered as participating earnings due to a limitation under s. 66.901 (9) on the monthly or annual amount of earnings, without interest. Any other participating municipality may by resolution of the governing body provide that a prior service credit determined in like manner shall be credited to each person who is a participating employe of that municipality on the date such resolution is adopted, for each year of service for that participating municipality from the effective date to January 1, 1958. An obligation equal to all credits granted under this subdivision to the employes of such participating municipality shall be charged under s. 66.915 (1) (b) to be paid under s. 66.905 (2) (b).

SECTION 6. This act shall be effective on January 1, 1958, except that the governing body of any participating municipality may act prior thereto under ss. 66.903 (2) (a) 1a and 66.904 (1) (a) 8 and 9.

Approved May 22, 1957.