

PUBLIC EMPLOYES SOCIAL SECURITY FUND

Chapter SSF 1

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✓ **SSF 1.01 Authorization.** Pursuant to the provisions of section 66.99 (11) Wis. Stats., the following rules and regulations are promulgated to be applicable to each public agency as defined by section 66.99 (1) (a) Wis. Stats., which has acted pursuant to section 66.99 (2) to be included under the federal old age and survivors insurance system, to each state department having personnel included thereunder pursuant to section 66.99 (3), and to each participating municipality under the Wisconsin retirement fund now also included under the federal old age and survivors insurance system as provided for by section 66.99 (3).

SSF 1.02 Designation of agents. (1) Each public agency except as provided in subs. (2) and (3) hereof shall designate one individual through whom all transactions with the public employes social security fund shall channel, and who shall be responsible for all reports submitted to the fund. 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.

(2) 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 shall channel without any further designation by such participating municipality.

(3) The official designated pursuant to section 66.901 (16) Wis. Stats., to be responsible in matters pertaining to the Wisconsin retirement fund for each state department shall be the individual through whom all transactions with the public employes social security fund shall channel without any further designation or certification.

SSF 1.03 Submission of quarterly reports by agencies other than state departments. (1) For each public agency other than the state, the original and one duplicate copy of the consolidated quarterly payroll report shall be submitted on form OAR-S3 for each public agency in conformity with the requirements of the U. S. department of health, education and welfare.

(2) Each quarterly report, properly completed, must be received by the public employes social security fund not later than the following dates:

- April 20 (for the preceding January, February and March quarter ending March 31)
- July 20 (for the preceding April, May and June quarter ending June 30)
- October 20 (for the preceding July, August and September quarter ending September 30)
- January 20 (for the preceding October, November and December quarter ending December 31)

(3) Each quarterly report must be accompanied by a single check made payable to the public employes social security fund, which shall equal both the required contribution by the public agency and the required deductions from the earnings of covered personnel.

(4) Each quarterly report must be a consolidated report, which shall include all covered wages paid to personnel employed by any departments, boards, and commissions reportable under the identification number assigned to the public agency. The summary information shall be shown at the bottom of page 1 of the form OAR-S3 report.

SSF 1.04 Submission of quarterly reports by state departments.

(1) Each state department shall submit to the public employes social security fund the original and two carbon copies of its form OAR-S3 quarterly wage report.

(2) Such quarterly wage report shall be submitted to the public employes social security fund as soon as possible after the last pay checks to be issued during the quarter have been distributed. The absolute deadlines for the receipt by the public employes social security fund of such quarterly wage report shall be as follows:

- April 20 (for the preceding January, February and March quarter ending March 31)
- July 20 (for the preceding April, May and June quarter ending June 30)
- October 20 (for the preceding July, August and September quarter ending September 30)
- January 20 (for the preceding October, November and December quarter ending December 31)

(3) Each state department with covered wages paid from revolving or restricted funds shall submit in duplicate a duly numbered and certified voucher for the payment of "coverage group" (employer) contributions from such revolving and/or restricted funds pursuant to detailed instructions from the public employes social security fund.

(4) Each state department shall transmit checks in payment of employe contributions to the public employes social security fund immediately upon receipt of such checks by the department.

(5) Except when accompanying the original and two carbon copies of the form OAR-S3 quarterly wage report, all checks submitted by a state department in payment of employe contributions shall be

accompanied by a statement of transmittal. Such statement of transmittal shall indicate the date of payment of covered wages from which the employe deductions were made and the amount of such covered wages.

(6) The public employes social security fund will acknowledge each transmittal of employe deductions on "covered wages" through a receipt which will be submitted to the state department in duplicate. The original copy of such receipt shall be retained in the files of the state department and the duplicate copy shall be returned to the public employes social security fund at such time as the quarterly wage report (form OAR-S3) is submitted to such fund. Where the transmittal of employe deductions accompanies a completed report, only an original receipt will be issued by the public employes social security fund.

(7) The original and two carbon copies of the form OAR-S3 quarterly wage report, when submitted by a state department to the public employes social security fund, shall be accompanied by all duplicate copies of receipts for employe contributions paid which have been submitted to the department during the quarter. The total of the amounts indicated on such duplicate copies of the receipts and the total of the checks in payment of employe contributions which are transmitted with the quarterly report must equal the amount of employe contributions payable on covered wages shown on the quarterly report.

SSF 1.05 Submission 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 modification between the state and the social security administration must be received by the public employes social security fund on or before the date fixed by the public employes social security fund 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 the agreement modification by the social security administration.

SSF 1.06 Filing of adjustment reports. (1) The original and one copy of any adjustment report called "State's Report of Adjustments" (form OAR-S4) shall be dated and signed by the authorized agent for any coverage group other than state departments before submission to the public employes social security fund. The original and two copies of any adjustment report shall be dated and signed by the authorized agent for each state department before submission to the public employes social security fund.

(2) The required copies of any adjustment report (form OAR-S4) which becomes necessary shall be submitted to the public employes social security fund at Madison for transmittal to the federal offices in conformity with federal regulations.

(3) When an adjustment report (form OAR-S4a) is prepared by a representative of the federal government because of errors or omissions in the reporting of "covered wages" which are ascertained by federal authorities any required remittance shall be delivered forth-

with to the public employes social security fund in Madison and shall be accompanied by a statement by the public agency explaining the adjustment.

SSF 1.07 Interest penalties. (1) If any quarterly report is not received by the public employes social security fund within the respective established deadlines, a minimum late filing fee of \$3 for each month or part of a month after the deadline shall be charged until the completed report and proper remittance are received. On reports covering contributions in excess of \$600, interest will be charged at the rate of $\frac{1}{2}\%$ on such contributions for each month or part of a month from the date due until the completed report and proper remittance are received.

(2) The covered public agency concerned shall transmit to the public employes social security fund the federal interest penalty on any contributions due under any OAR-S4 or OAR-S4a adjustment report which is determined by the federal government to be delinquent.

SSF 1.08 Repeal of rules and regulations dated October 8, 1952. The rules and regulations which were promulgated as of October 8, 1952 are hereby repealed.