

## Chapter ETF 4

## COVERAGE REPORTS AND PAYMENTS

ETF 4.01 Monthly reports and payments      ETF 4.03 Actuarial estimate charges  
ETF 4.02 Due dates

**ETF 4.01 Monthly reports and payments.** (1) Except as provided in s. 41.10 (5), Stats., every employer, any of whose employees are members or participants covered under the provisions of chs. 40, 41, and 42, Stats., shall:

(a) Prepare and transmit a coverage report or reports to the department for each calendar month. Such reports shall be in the form prescribed by and in accordance with instructions from the department.

(b) Remit to the department, with the respective coverage reports required under par. (a), the employe and employer contributions or deposits, premiums, payments on the accrued liability or other amounts payable to the department for the calendar month covered by the report.

(2) The secretary may, for specified employers or types of coverage, provide for summary reporting on a monthly basis to accompany the monthly remittance required in sub. (1) (b), and detailed reporting on a quarterly, semi-annual, or annual basis.

(3) The department may designate an agent or depository to receive on its behalf, payments or remittances as provided in sub. (1) (b) and any report or remittance will be considered received in the department's offices as of the date it is received by such a designated agent or depository.

**History:** Cr. Register, December, 1976, No. 262, eff. 1-1-77; emerg. am. (1) (a) and (b), eff. 8-1-80; am. (1) (a) and (b), Register, November, 1980, No. 299, eff. 12-1-80.

**ETF 4.02 Due dates.** (1) (a) Reports and remittances from state departments required in the administration of group health insurance pursuant to subch. II 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. II of ch. 40, Stats., are due no later than the 20th day of the calendar month for coverage in that month.

(c) Reports and remittances for group life insurance for local units of government are due no later than the last working day, excluding Saturdays, Sundays and holidays, of the calendar month for coverage in that month.

(d) Reports and remittances from state departments required in the administration of subch. I of ch. 41, Stats., are due on the 20th day of the calendar month following the reporting period.

Register, November, 1981, No. 311

## ETF 4

(e) Reports and remittances from all reporting officials required in the administration of subch. VI of ch. 40, Stats., are due on the 15th day of the calendar month following the reporting period.

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

(2) Except as provided in sub. (3), any report or remittance not received within the period specified in sub. (1) shall be subject to the charges and interest calculated in accordance with the provisions of s. 40.62, 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 to be delinquent.

(3) Whenever the 15th or 20th day of the calendar month referred to in sub. (1) falls on a Saturday, Sunday or holiday on which state offices are closed, a report or a remittance received on the next succeeding working day will be deemed to have been received on a timely basis.

(4) Any remittance due under s. 41.10 (5), Stats., not received in the department offices on or before the due dates enumerated in said section is subject to charges and interest calculated in accordance with the provisions of s. 40.62, Stats.

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

**History:** Cr. Register, December, 1976, No. 252, eff. 1-1-77; emerg. cr. (1) (e), eff. 8-1-80; r. and recr. (1), am. (2) and (3), r. (4), renum. (6) and (6) to be (4) and (5) and am. (4), Register, November, 1980, No. 299, eff. 12-1-80.

**ETF 4.03 Actuarial estimate charges.** (1) Before submitting a resolution to become a participating employer under the Wisconsin retirement fund, an employer, as defined in s. 41.02 (4), 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.

(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 studies.

**History:** Emerg. eff. 6-30-77; cr. Register, November, 1977, No. 263, eff. 12-1-77.