

crued vacation, compensatory time, overtime, or other wage amounts earned or accumulated in prior calendar or school years, shall be deemed to have been received in the year or years in which earned or accumulated. The participating employer making such payments shall certify the proper apportionment of the amounts to be applied to the respective year or years in which the vacation, compensatory time, overtime or other wage amounts were earned or accumulated. This paragraph shall not apply to any such payments made because of separation from employment, nor shall it apply to established practices under which certain amounts such as overtime earned in any calendar or school year or the last month of a calendar or school year are routinely paid to participating employees in the following year.

(d) As defined in this section, shall be used in determining the estimated primary social security benefit for purposes of calculating the maximum benefit under ss. 41.11 (6), 42.245 (2) and 42.78 (2) Stats., or computing the social security integrated annuity, notwithstanding the provisions of ss. Ret 4.015 (1) (a) and 4.033 (1) (a) Wis. Adm. Code.

(6) "Employer" means the state and any county, city, village, town, school district, or any other governmental unit or agency or any instrumentality created by action of 2 or more such governmental units. Insofar as feasible each agency or department of the state shall be treated as if it were a separate employer.

(7) "Statutory salary" for purposes of s. 41.02 (21) (b) Stats., means the amount of compensation established pursuant to the provisions of s. 20.923 (2), Stats., but no participant may elect to have an annuity computed on the basis of such statutory salary who received an increase in salary during his or her term of office.

(8) "Monthly payments" as set forth in ss. 41.11 (11) (b) 4, and 42.50 (3) (b) 4, Stats., means all amounts payable monthly from the annuity reserves but does not include any supplemental benefit payable under ss. 41.23, and 42.49 (10), Stats.

(9) "Earnings in effect at the time of application" as set forth in s. 40.25 (6) (a) 4, Stats., means the final average earnings which would be determined under s. 40.02 (33), Stats., if the person had applied for an annuity to be effective on the date of application to reestablish the forfeited service based on earnings and creditable service prior to that date and including any earnings and creditable service being reestablished.

History: Cr. Register, May, 1974, No. 221, eff. 6-1-74; cr. (6), Register, June, 1976, No. 246, eff. 7-1-76; cr. (6), Register, December, 1976, No. 252, eff. 1-1-77; cr. (5) (c) and (d), Register, July, 1977, No. 259, eff. 8-1-77; cr. (7), Register, August, 1977, No. 260, eff. 9-1-77; cr. (4) (a), Register, June, 1978, No. 270, eff. 7-1-78; cr. (8), Register, November, 1981, No. 311, eff. 12-1-81; emerg. cr. (9), eff. 1-1-82; emerg. cr. (10) and (11), eff. 3-19-82; cr. (9), Register, June, 1982, No. 318, eff. 7-1-82.