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VALUE AN WISCONSIN RETIREMENT SYSTEM

ETF 20.01 Actuarial estimate charges ETF 20.06 Early retirement reduction FTF 20.04 Optional forms of annuity factors ETF 20.05 Annuity options integrated ETF 20.25 Variable annuity changes with social security

Note: Chapters 40, 41 and 42, Stats., as they existed on December 31, 1981, were repealed and a new ch. 40 was created effective January 1, 1982, by ch. 96, Laws of 1981.

ETF 20.01 Actuarial estimate charges. (1) Before submitting a resolution to become a participating employer under the Wisconsin retirement system, an employer, as defined in s. 40.02 (28), 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 system.

(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 the studies.

History: Emerg. eff. 6-30-77; cr. Register, November, 1977, No. 263, eff. 12-1-77; renum. from ETF 4.03 and am., Register, December, 1982, No. 324, eff. 1-1-83.

ETF 20.04 Optional forms of annuity. Pursuant to s. 40.24, Stats., a participant may elect one of the optional annuity forms prescribed in sub. (1) or (2) in lieu of a statutory option:

(1) A joint survivorship annuity with payments reduced 25% upon the death of the participant or the one beneficiary who was designated by the participant in the original application for an annuity.

(2) An annuity payable under sub. (1) plus a social security integrated annuity as determined under s. 40.24 (4), Stats.

History: Cr. Register, November, 1982, No. 328, eff. 12-1-82.

ETF 20.05 Annuity options integrated with social security. (1) A participant or beneficiary shall not be eligible for the social security integrated annuity if the reduced annuity payable for life under s. 40.24 (4), Stats., or s. ETF 20.04 would be less than \$25.00 per month for a benefit with an effective date in calendar year 1982 or, for a benefit with an effective date in a subsequent calendar year, the monthly amount applied under this section for the previous calendar year increased by the salary index, as defined in s. 40.02 (52), Stats., ignoring fractions of the data.

(2) Pursuant to s. 40.03 (2) (k), Stats., the department will assume that the primary OASDHI benefit, as defined in s. 40.02 (44), Stats., for a person eligible to receive a beneficiary annuity and selecting an option

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payable under s. 40.24 (4), Stats, will be based on the work record of the participant from whose account the benefit is being paid.

History: Cr. Register, June, 1979, No. 282, eff. 1-1-80; cr. (2), (1) renum, from ETP 7.02 (1) and am., Register, November, 1982, No. 323, eff. 12-1-82.

ETF 20.06 Early retirement reduction factors. In computing a formula annuity in the normal form beginning prior to the normal retirement date of a participant, there shall be a .5% reduction for each month the participant's age is under 65 but at least 60 and a .4% reduction for each month the participant's age is under 60.

History: Cr. Register, June, 1979, No. 282, eff. 1-1-80; renum, from ETF 7.02 (2), Register, November, 1982, No. 323, eff. 12-1-82, https://doi.org/10.1011/j.com/10011/j.com/1001

ETF 20.25 Variable annuity changes. Annuity changes made in accordance with the December 31 valuation as specified in s. 40.28 (2), Stats., shall be effective on March 1 of the following year, and shall apply to all annuities with an effective date on or prior to the December 31, valuation, regardless of whether the annuity becomes a fixed annuity in the following year.

History: Cr. Register, November, 1957, No. 23, eff. 12-31-57; r. and recr. Register, December, 1976, No. 252, eff. 1-1-77; renum. from Ret 8.05 (2) and am., Register, January 1983, No. 325, eff. 2-1-83. A set the figure is a figure in the rest of the set of the se

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