

## Chapter ETF 10

## ADMINISTRATION

ETF 10.01	Definitions	ETF 10.35	Withdrawal of election form
ETF 10.30	Effect of variable transfer on benefits	ETF 10.60	Monthly reports and payments
ETF 10.31	Effective date of election to cancel variable participation	ETF 10.61	Transmittal of initial OASDHI wage reports
ETF 10.32	Additional contributions	ETF 10.62	Transmittal of OASDHI adjustment reports
ETF 10.33	Multiple accounts or accumulations	ETF 10.63	Due dates
ETF 10.34	Rights of beneficiaries	ETF 10.64	Penalties and interest

Note: Chapters 40, 41 and 42, Stats., as they existed on December 31, 1981, were repealed and a new Chapter 40 was created effective January 1, 1982, by Ch. 96, Laws of 1981.

**ETF 10.01 Definitions.** The following are definitions for words, phrases, and terms used in chs. ETF 2 to 60, Grp 20 to 26, Ret 1 to 7 and TR 3 to 13:

(1) "Contract" means, for life insurance purposes, the contract for group life insurance and for spouse and dependent life insurance entered into with an insurer pursuant to s. 40.03 (6) (a) 1 and (b), Stats.

(2) "Dependent" means, for life insurance purposes, an employee's spouse, unmarried child, including stepchild and adopted child, who is dependent upon the employe for support and maintenance and who is:

(a) More than 14 days of age, but under the age of 19,

(b) Between the ages of 19 and 25 if a full-time student, or

(c) Age 19 or older and incapable of self-support on account of a physical or mental disability which can be expected to be of long-continued or indefinite duration.

(3) "Employee", for spouse and dependent life insurance purposes, means an employe as set forth in s. 40.02 (26) who is insured in the group life insurance plan under s. 40.70, Stats., and the rules of the department.

(4) "School system" includes, for life insurance purposes, any public entity whose primary purpose is education.

(5) "Student" means, for insurance purposes, a person, who is enrolled in an institution which provides a schedule of courses or classes and, whose principal activity is the procurement of an education. Full-time student status shall be defined by the institution in which the student is enrolled and shall include any usual vacation period if the child was a full-time student at the end of the previous term.

(6) "Summer vacation" means the time between the end of the regular school term of the school system in which the employe was last employed and the beginning of the next regular school term of that system.

History: Cr. Register, February, 1983, No. 326, eff. 3-1-83.

**ETF 10.30 Effect of variable transfer on benefits.** Any gains or losses at the effective date of a transfer pursuant to s. 40.04 (7), Stats.,

Register, February, 1983, No. 326

## ETF 10

including subsequent interest credits, shall be reflected as an adjustment to the benefit at the time it is payable.

**History:** Cr. Register, December, 1980, No. 300, eff. 1-1-81; renum. from ETF 8.02 and am., Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.31 Effective date of election to cancel variable participation.** Pursuant to s. 40.04 (7), Stats., an election to cancel variable participation shall be made on a form provided by the department and shall be effective, for future contributions, on the January 1 following receipt of the form by the department. A participant may further elect the transfer of variable annuity contribution accumulations to the fixed division on:

(1) An unconditional basis effective the January 1 following receipt of the election form by the department; or

(2) A conditional basis as follows:

(a) For annuitants, effective the first January 1 after receipt of the form by the department on which the condition under s. 40.04 (7) (a) 1, Stats., is satisfied.

(b) For all other participants, effective the first January 1 after receipt of the form by the department on which the condition under s. 40.04 (7) (a) 2, Stats., is satisfied.

**History:** Cr. Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.32 Additional contributions.** When a participant makes an election pursuant to s. 40.04 (7), Stats., and has additional contributions, the election shall be governed by an evaluation of all contributions and shall be effective as prescribed in s. ETF 10.31.

**History:** Cr. Register, December, 1980, No. 300, eff. 1-1-81; renum. from ETF 8.04 and am., Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.33 Multiple accounts or accumulations.** An election filed pursuant to s. 40.04 (7), Stats., shall be effective for all accounts and accumulations of the participant except that for an annuitant who has variable accumulations from which no annuity is being paid, the effective date of an election shall be separately determined for the current annuity or annuities and for the variable accumulations from which no annuity is being paid.

**History:** Cr. Register, December, 1980, No. 300, eff. 1-1-81; renum. from ETF 8.05 and am., Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.34 Rights of beneficiaries.** Persons who are receiving or are eligible to receive benefits as beneficiaries of participants under ch. 40, Stats., shall be eligible to file an election to cancel variable participation pursuant to s. 40.04 (7), Stats.

**History:** Cr. Register, December, 1980, No. 300, eff. 1-1-81; renum. from ETF 8.06 and am., Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.35 Withdrawal of election form.** An election to terminate variable participation cannot be cancelled or withdrawn after it has been received by the department and is subject to change only as prescribed by s. 40.04 (7) (b), Stats.

**History:** Cr. Register, December, 1980, No. 300, eff. 1-1-81; renum. from ETF 8.07 and am., Register, December, 1982, No. 324, eff. 1-1-83.

Register, February, 1983, No. 326

**ETF 10.60 Monthly reports and payments.** (1) Every employer, which has one or more employees as a participant under ch. 40, 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 employee 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. 252, 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; renum. from ETF 4.01 and am. (1) (intro.), Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.61 Transmittal of initial OASDHI wage reports.** Initial monthly and annual wage reports and the required remittance covering the period from the effective date of coverage to the end of the report period in which any employer becomes covered under the agreement between the state and the federal social security administration, as required in the administration of subch. III of ch. 40, Stats., are due 70 calendar days after the approval of the coverage agreement by the social security administration. Whenever the social security administration extends the time for the filing of initial retroactive wage reports or payment of the required remittance, an extension of the due date shall be granted by the department.

**History:** 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58; am. Register, November, 1969, No. 167, eff. 12-1-69; renum. from SSF 1.05 and am., Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.62 Transmittal of OASDHI adjustment reports.** (1) The original and one copy of any adjustment wage report required in the administration of subch. III of ch. 40, Stats., shall be dated and signed by the authorized agent for any coverage group and transmitted, with any required remittance, within 15 calendar days prior to the due date established under federal regulations as defined in s. 40.02 (32), Stats.

(2) When an adjustment wage report is prepared by the social security administration because of errors in reporting "covered wages" which were ascertained by federal authorities, any contributions required, in the administration of subch. III of ch. 40, Stats., shall be remitted within 15 calendar days prior to the due date established under federal regula-

Register, February, 1983, No. 326

## ETF 10

tions as defined in s. 40.02 (32), Stats. A statement from the employer explaining the adjustment will be required.

**History:** 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58; am. Register, November, 1969, No. 167, eff. 12-1-69; renum. from SSF 1.06 (1) and (3) and am., Register, December, 1982, No. 324, eff. 1-1-83.

**ETF 10.63 Due dates.** (1) (a) Reports and remittances from state departments required in the administration of group health insurance pursuant to subch. IV 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 insurance pursuant to subch. VI 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 from state departments required in the administration of income continuation insurance pursuant to subch. V of ch. 40, Stats., are due no later than the 20th day of the calendar month for coverage in that month.

(d) Reports and remittances from local units of government required in the administration of group life insurance pursuant to subch. VI of ch. 40, Stats., are due no later than the last working day, excluding Saturdays, Sundays, and holidays when the state offices are closed, of the calendar month for coverage in that month.

(e) Reports and remittances from state departments, excluding university and other state department reports which pertain to teachers only, required in the administration of subch. II of ch. 40, Stats., are due on the 20th day of the calendar month following the reporting period.

(f) Reports and remittances from all reporting officials required in the administration of subch. III of ch. 40, Stats., are due on the 15th day of the calendar month following the end of the reporting period, except, that the annual report of wage detail is due prior to the March 1 following the end of the reporting period and except as provided by ss. ETF 10.61 and 10.62.

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

(2) 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.

(3) Postmarks on envelopes or packages containing reports or remittances shall be deemed evidence of timely receipt of the reports and remittances providing the postmark is dated no later than 2 days prior to the due date and is received no later than 7 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. (5) and (6) to be (4) and (5) and am. (4), Register, November, 1980, No. 293, eff. 12-1-80; renum. from ETF 4.02, am. (1), renum. (2) to be ETF 10.64, renum. (3) to be (2), r. (4), renum. (5) to be (3) and am., Register, December, 1982, No. 324, eff. 1-1-83.

Register, February, 1983, No. 326

**ETF 10.64 Penalties and interest.** Except as provided in s. ETF 10.63 (2) and (3), any report or remittance not received within the period specified in this chapter shall be subject to the charges and interest calculated in accordance with the provisions of s. 40.06, 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 social security administration to be delinquent.

**History:** Renum. from ETF 4.02 (2) and am., Register, December, 1982, No. 324, eff. 1-1-83.