

Chapter ETF 10

ADMINISTRATION

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ETF 10.01 Definitions. Words, phrases, and terms used in all ETF chapters which are not defined in this section shall have the meaning set forth in s. 40.02, Stats.:

(1m) "Current basic pay rate" means:

(a) Unless otherwise provided by ch. 230, Stats., contractual agreements authorized under subch. V of ch. 111, Stats., or par. (b) or (c), the hourly rate, or its equivalent, excluding any overtime or supplementary compensation, at which the employe is paid at the time of termination of employment or at the time of death. For an active employe or employe on an approved leave of absence the "current basic pay rate" means the hourly rate, or its equivalent, the employe is paid during the pay period or was paid prior to the commencement of the leave of absence. The equivalent of the hourly rate of pay shall be obtained by dividing the employe's total earnings in a typical pay period, excluding any overtime, on-call, extracurricular or supplementary compensation, by the number of hours, excluding hours, such as overtime, on-call and extracurricular hours which are incidental to the primary employment, for which the employe is paid in that pay period. If the employe has received a pay adjustment during the 12 months preceding termination, death or leave of absence, other than a permanent change that is broadly applicable to the employes of that employer, or unless that change is the result of a significant change in the nature and duties and activities of that employe, then the equivalent of the hourly rate shall be the greater of the previous current basic pay rate prior to the pay adjustment or the final average earnings divided by 174.

(b) For an annuitant who becomes a participating employe subject to s. 40.22, Stats., within 3 years of the original date of termination, the greater of the current basic pay rate as established under par. (a) on the

effective date of the original annuity or the current basic pay rate at the time of subsequent termination.

(c) For annuitants who become participating employees subject to s. 40.22, Stats., after more than 3 years from the original date of termination the current basic pay rate determined in accordance with par. (a) at the time of subsequent termination for sick leave accumulated after re-employment only. The conversion of sick leave accumulation in effect prior to reemployment shall be calculated by application of the current basic pay rate in effect prior to reemployment as determined under par. (a).

(2) "Dependent" means:

(a) For life insurance purposes, an employee's spouse and an employee's unmarried child, including natural child, stepchild, adopted child and a child in an adoptive placement under s. 48.837 (1), Stats., who is dependent upon the employe for at least 50% of support and maintenance and who is:

1. More than 14 days of age, but under the age of 19,
2. Age 19 or over but less than age 25 if a full-time student, or
3. Age 19 or older and incapable of self-support because of a physical or mental disability which is expected to be of long-continued or indefinite duration.

(b) For health insurance purposes, an employee's spouse and an employee's unmarried child who is dependent upon the employe or the employe's former spouse for at least 50% of support and maintenance. In this paragraph, "child" includes a natural child, stepchild, adopted child, child in an adoptive placement under s. 48.837 (1), Stats., and a legal ward who became a legal ward of the employe or the employe's former spouse prior to age 19, and who is:

1. Under the age of 19,
2. Age 19 or over but less than age 25 if a full-time student, or
3. Age 19 or older and incapable of self-support because of a physical or mental disability which is expected to be of long-continued or indefinite duration.

(2m) "Earnings" under s. 40.02 (22), Stats., except as otherwise provided by federal regulations for OASDHI purposes, does not include payments made in lieu of welfare, payments made to reimburse welfare costs, or payments made as part of a work relief, general relief or public assistance program under ch. 49, Stats., unless employment is part of a training program to improve skills or increase employability and the employment satisfies the requirements under s. 40.22 (1), Stats.

(3h) "Inactive participant" means, for purposes of the teachers retirement board election under s. ETF 10.10, a participant who is neither a participating employe, as defined in s. 40.02 (46), Stats., nor an annuitant as defined in s. 40.02 (4), Stats.

(3m) "Medical record" includes medical evaluation, diagnosis, prognosis, rehabilitation potential, medication, treatment, diet, limitations on activities, symptoms, general physical or mental condition, x-rays,

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.

ETF 10.50 Sick leave conversion credits. The amount of accumulated unused sick leave under s. 36.30, Stats., for all faculty and academic staff other than such faculty and staff appointed to work for either 52 or 39 weeks per year in the university of Wisconsin system convertible to credits to pay for health insurance premiums shall equal the number of days resulting from multiplying 0.0040708 times the number of hours per year appointed to work, as reported to the department, rounded off to the nearest tenth of a day. The maximum amount of such unused sick leave shall be limited to 8.5 days per year. The secretary of administration may waive this limitation under s. 40.05 (4) (bp) 2. and 3., Stats.

History: Cr. Register, September, 1988, No. 393, eff. 10-1-88.

ETF 10.60 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

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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 regulations 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) (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 5th day of the calendar month for contributions on wages paid during the 16th through the last day of the previous calendar month and on the 20th day of the calendar month for contributions on wages paid during the first 15 days of that month, 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 5th 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 shall be deemed to have been received on a timely basis.

(3) The secretary may waive charges and interest calculated under s. 40.06 (3), Stats., on any employer's reports and remittances, which are received within one day of the due date specified under subs. (1) and (2) if

he or she determines that the waiver will not impair the objective of encouraging timely receipt of contributions and remittances.

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. 299, 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; am. (1) (f) and (2), Register, December, 1983, No. 336, eff. 1-1-84; r. and recr. (3), Register, April, 1986, No. 364, eff. 5-1-86; emerg. r. (1) (c), eff. 6-1-86; r. (1) (b) to (d), Register, September, 1986, No. 369, eff. 10-1-86; r. (1) (a), Register, January, 1987, No. 373, eff. 2-1-87.

ETF 10.635 Late paid earnings. Except for purposes of s. 40.05 (3), Stats., contributions and premiums due on late-paid earnings, including

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