

**Department of Employee Trust Funds
Wisconsin Retirement System Administration Manual**

Chapter 15—Employment of Annuitants

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1500 Rehired Annuitants

The WRS is a qualified governmental plan under Internal Revenue Code (IRC) §§ 401(a) and 414(d). As such, WRS employers are required to comply with IRC provisions related to the rehiring of WRS annuitants.

The IRC requires that there be a valid severance from employment before someone may become a rehired annuitant. Under IRS guidelines, there must be a complete separation of the employment relationship for a “bona fide” separation of service. The IRS has focused greatly on the intent of the employee to completely retire, with no prior arrangements to return to work for the employer.

Wisconsin state statute codified certain IRS requirements for rehired annuitants, mandating that a WRS employee returning to work for the same WRS employer meet both the conditions of a valid termination and fulfill a minimum break in service.

Wis. Admin. Code ETF §10.08 (2) provides that a WRS annuitant must meet all conditions of a valid termination before returning to WRS employment. Wis. Stat. § 40.23 (1) (a) 1. provides that a WRS annuitant must fulfill a minimum break in service before returning to WRS eligible employment.

Rehired annuitants who have fulfilled these requirements and meet the eligibility criteria as defined in Chapter 3 for participation under the WRS, may elect to return to active WRS participation by completing a *Rehired Annuitant Form (ET-2319)* - **OR** - may be required to return to active WRS participation, depending on the annuitant’s WRS termination date. In the event a rehired annuitant elects to return to active WRS coverage, or is statutorily required to return to active WRS coverage, the annuity is suspended effective the first of the month following ETF’s receipt of the *Rehired Annuitant Form* (for annuitants electing coverage) or the first of the month following the rehired date (for annuitants with WRS termination dates on or after July 2, 2013) until the employee again retires and reapplies for an annuity. While enrolled in active WRS coverage, the employee earns creditable service and is eligible for ETF-administered insurance benefits offered by the employer. Retirement contributions are due on the employee’s earnings. The only exception to this is a rehired WRS annuitant who returns to a WRS eligible position as an independent contractor. In these cases, the annuity is suspended but no service or earnings credit is reportable for the new period of employment.

Should the annuitant not meet the eligibility criteria upon returning to active WRS employment, the annuity continues but no creditable service is earned, the employee is ineligible for active ETF administered insurance, and no WRS retirement contributions are due. Employers must monitor the rehired annuitant's duration of employment and service hours performed and submit a new *Rehired Annuitant Form* if the rehired annuitant meets the WRS eligibility criteria. When hiring a new or former employee, employers are encouraged to perform a WRS previous service check to determine whether the employee is currently receiving an annuity from the WRS. (Refer to Chapter 23 for more information about previous service checks.)

1501 Required Conditions for a Rehired Annuitant

In order for a participating employee to receive a WRS benefit (including retirement annuities, lump sum retirement benefits, and separation benefits) and return to WRS eligible employment, two requirements must be met, depending on the employee's WRS termination date:

A. WRS Termination Date is Prior to July 2, 2013:

1. Required Break in Service

Employees who terminated WRS-covered employment are ineligible for any benefit (including retirement annuities, lump sum retirement benefits, and separation benefits) per Wis. Stat. § 40.23 (1) (a) 1., if they returned to WRS-eligible employment before the **latest** of the following dates:

- The annuity effective date.
- The 31st day after termination of participating employment.

The employee's annuity or lump sum benefit was suspended if the return to WRS-eligible employment occurred before this required break in service was fulfilled. Any benefit payments received had to be repaid.

2. All Required Conditions of a Valid Termination

A termination, whether voluntary or involuntary, must be made with the good-faith intent of ending the employment relationship. A valid termination, for purposes of establishing eligibility to receive benefits (including retirement annuities, lump sum retirement benefits, and separation benefits) under Wis. Stat. § 40.23 (1) (a) 1., must meet the conditions set forth in Wis. Admin. Code ETF 10.08 (2). Refer to subchapter 1402 for the six conditions of a valid termination.

Note: Contracts or agreements for WRS employment entered into during the minimum break in service period bring into question whether the termination was done in "good-faith." To ensure compliance with federal IRC § 401(a), ETF may investigate situations where a contract or agreement was entered into during the minimum break in service period. Refer to subchapter 1404.

B. WRS Termination Date is On or After July 2, 2013:

1. Required Break in Service

Employees who terminate WRS-covered employment are ineligible for any benefit (including retirement annuities, lump sum retirement benefits, and separation benefits) per Wis. Stat. § 40.23 (1) (a) 1., if they return to WRS-eligible employment before the **latest** of the following dates:

- The annuity effective date.
- The 76th day after termination of participating employment.

The employee's annuity or lump sum benefit will be suspended if the return to WRS-eligible employment occurs before this required break in service is fulfilled. Any benefit payments received will have to be repaid.

2. All Required Conditions of a Valid Termination

A termination, whether voluntary or involuntary, must be made with the good-faith intent of ending the employment relationship. A valid termination, for purposes of establishing eligibility to receive benefits (including retirement annuities, lump sum retirement benefits, and separation benefits) under Wis. Stat. § 40.23 (1) (a) 1., must meet the conditions set forth in Wis. Admin. Code ETF 10.08 (2). Refer to subchapter 1402 for the six conditions of a valid termination.

Note: Contracts or agreements for WRS employment entered into during the minimum break in service period bring into question whether the termination was done in "good-faith." To ensure compliance with federal IRC § 401(a), ETF may investigate situations where a contract or agreement was entered into during the minimum break in service period. Refer to subchapter 1404.

If the minimum break in service or any required condition of a valid termination is not met, the termination is not in “good faith” and the participant is ineligible for the benefit(s). Refer to subchapter 1404, Rehired Annuitants and Valid Terminations.

Table 15.1 - Rehired Annuitant Situations—WRS Termination Date is Prior to July 2, 2013

Rehired Annuitant Situations – WRS Termination Date is Prior to July 2, 2013			
<p>Employee terminates WRS-covered employment, applies for retirement annuity and returns to work for a WRS-covered employer.</p> <p>One of the following situations may apply:</p>	<p>Is employee entitled to the Annuity? [Wis. Stat. § 40.23 (1) (a) 1. and § 40.26 (5)]</p>	<p>Is the new period of employment considered participating employment? [Wis. Stat. § 40.22 (3m) and § 40.26 (5)]</p>	<p>Does a WRS Enrollment (P060 on ONE) or Rehired Annuitant Form (ET-2319) apply? [Wis. Stat. § 40.22 and § 40.26 (1)]</p>
<p>1. Employee returns to work for the same employer without fulfilling the minimum required 30-day break in service and employment is not expected to require at least 600 hours (440 hours for teachers and school district educational support staff) and last at least one year, i.e., position is typically not WRS eligible.</p>	<p>No - minimum break was not met so annuity is invalid.</p>	<p>Yes*</p>	<p>P060 on ONE</p>
<p>2. Employee returns to work for the same employer without fulfilling the minimum required 30-day break in service and works fewer than 30 calendar days, i.e., the position is typically not WRS eligible.</p>	<p>No - minimum break was not met so annuity is invalid.</p>	<p>Yes*</p>	<p>P060 on ONE (Or process a P081 on ONE with the new term date.)</p>
<p>3. Employee returns to work for the same employer without fulfilling the minimum required 30-day break in service and employment is expected to require at least 600 hours (440 hours for teachers and school district educational support staff) and last at least one year, i.e., the position is WRS eligible.</p>	<p>No - minimum break was not met so annuity is invalid.</p>	<p>Yes</p>	<p>P060 on ONE</p>
<p>4. Employee returns to work for the same employer after fulfilling the minimum required 30-day break in service and employment is not expected to require at least 600 hours (440 hours for teachers and school district educational support staff) and last at least one year, i.e., the position is not WRS eligible.</p>	<p>Yes</p>	<p>No</p>	<p>ET-2319</p>

Rehired Annuitant Situations – WRS Termination Date is Prior to July 2, 2013			
Employee terminates WRS-covered employment, applies for retirement annuity and returns to work for a WRS-covered employer. One of the following situations may apply:	Is employee entitled to the Annuity? [Wis. Stat. § 40.23 (1) (a) 1. and § 40.26 (5)]	Is the new period of employment considered participating employment? [Wis. Stat. § 40.22 (3m) and § 40.26 (5)]	Does a WRS Enrollment (P060 on ONE) or Rehired Annuitant Form (ET-2319) apply? [Wis. Stat. § 40.22 and § 40.26 (1)]
5. Employee returns to work for the same employer after fulfilling the minimum required 30-day break in service and employment is expected to require at least 600 hours (440 hours for teachers and school district educational support staff) and last at least one year, i.e., the position is WRS eligible.	Yes	1. Yes, if employee elects coverage annuity will be suspended. 2. No, if employee declines coverage.	1. ET-2319 2. ET-2319
6. Employee returns to work for a different employer without fulfilling the minimum required 30-day break in service and employment is not expected to require at least 600 hours (440 hours for teachers and school district educational support staff) or last at least one year, i.e., the position is not WRS eligible.	Yes	No	ET-2319
7. Employee returns to work for a different employer without fulfilling the minimum required 30-day break in service and employment is expected to require at least 600 hours (440 hours for teachers and school district educational support staff) and last at least one year, i.e., the position is WRS eligible.	No - minimum break was not met so annuity is invalid.	Yes	P060 on ONE
8. Employee returns to work for a different employer after fulfilling the minimum required 30-day break in service and employment is not expected to require at least 600 hours (440 hours for teachers and school district educational support staff) or last at least one year, i.e., the position is not WRS eligible.	Yes	No	ET-2319

Rehired Annuitant Situations – WRS Termination Date is Prior to July 2, 2013			
Employee terminates WRS-covered employment, applies for retirement annuity and returns to work for a WRS-covered employer. One of the following situations may apply:	Is employee entitled to the Annuity? [Wis. Stat. § 40.23 (1) (a) 1. and § 40.26 (5)]	Is the new period of employment considered participating employment? [Wis. Stat. § 40.22 (3m) and § 40.26 (5)]	Does a WRS Enrollment (P060 on ONE) or Rehired Annuitant Form (ET-2319) apply? [Wis. Stat. § 40.22 and § 40.26 (1)]
9. Employee returns to work for a different employer after fulfilling the minimum required 30-day break in service and employment is expected to require at least 600 hours per year (440 hours for teachers and school district educational support staff) and last at least one year, i.e., the position is WRS eligible.	Yes	1. Yes, if employee elects coverage (annuity is discontinued). 2. No, if employee declines coverage.	1. ET-2319 2. ET-2319
10. Employee returns to work for the same or different employer without fulfilling the minimum required 30-day break in service after receiving a minimum annuity benefit (lump sum). Employment is expected to require at least 600 hours per year (440 hours for teachers and school district educational support staff) and last at least one year, i.e., the position is WRS eligible.	No - minimum break was not met so annuity is invalid.	Yes	P060 on ONE
11. Employee returns to work for the same or different employer after fulfilling the minimum required 30-day break in service after receiving a minimum annuity benefit (lump sum). Employment is expected to require at least 600 hours per year (440 hours for teachers and school district educational support staff) and last at least one year, i.e., the position is WRS eligible.	Yes - minimum break was met so lump sum annuity is valid.	Yes	P060 on ONE

* Wis. Stat. § 40.22 (3m) states, “Any employee who becomes a participating employee shall continue to be a participating employee . . . for periods of subsequent employment with that state agency or other participating employer . . . unless the employment . . . is terminated for 12 or more consecutive calendar months or unless the employee receives a benefit . . . “. In this situation, the benefit is invalid so the employee continues to be eligible for WRS regardless of working less than 30 days.

Table 15.2 - Rehired Annuitant Situations - WRS Termination Date is On or After July 2, 2013

Rehired Annuitant Situations – WRS Termination Date is On or After July 2, 2013			
<p>Employee terminates WRS-covered employment, applies for retirement annuity and returns to work for a WRS-covered employer. One of the following situations may apply:</p>	<p>Is employee entitled to the Annuity? [Wis. Stat. § 40.23 (1) (a) 1. and § 40.26 (5)]</p>	<p>Is the new period of employment considered participating employment? [Wis. Stat. § 40.22 (3m) and § 40.26 (5)]</p>	<p>Does a WRS Enrollment (P060 on ONE) or Rehired Annuitant Form (ET-2319) apply? [Wis. Stat. § 40.22 and § 40.26 (1) and (1m) (a) and (b)]</p>
<p>1. Employee, or contractor*, returns to work for the same employer without fulfilling the minimum required 75-day break in service and employment is not expected to require at least 1,200 hours (880 hours for teachers and school district educational support staff) or last at least one year, i.e., the position is not WRS eligible.</p>	<p>No - minimum break was not met so annuity is invalid.</p>	<p>Yes for employees because once WRS eligible, always WRS eligible. No for contractors.</p>	<p>P060 on ONE Note: Contractors are not WRS eligible but will have their annuity suspended.</p>
<p>2. Employee, or contractor*, returns to work for the same employer without fulfilling the minimum required 75-day break in service and works fewer than 30 calendar days, i.e., the position is typically not WRS eligible.</p>	<p>No - minimum break was not met so annuity is invalid.</p>	<p>Yes for employees because once WRS eligible, always WRS eligible. No for contractors.</p>	<p>P060 on ONE (Or process a P081 on ONE with the new term date.) Note: Contractors are not WRS eligible but will have their annuity suspended.</p>
<p>3. Employee, or contractor*, returns to work for the same employer without fulfilling the minimum required 75-day break in service and employment is expected to require at least 1,200 hours (880 hours for teachers and school district educational support staff) and last at least one year, i.e., the position is WRS eligible.</p>	<p>No - minimum break was not met so annuity is invalid.</p>	<p>Yes for employees because once WRS eligible, always WRS eligible. No for contractors.</p>	<p>P060 on ONE or Note: Contractors are not WRS eligible but will have their annuity suspended.</p>

* Please note that annuitants returning to work as contractors should meet the applicable break in service as evidence of a good faith termination, which is required under federal law. ETF will investigate any situation that calls into question whether a good faith termination occurred.

Rehired Annuitant Situations – WRS Termination Date is On or After July 2, 2013			
Employee terminates WRS-covered employment, applies for retirement annuity and returns to work for a WRS-covered employer. One of the following situations may apply:	Is employee entitled to the Annuity? [Wis. Stat. § 40.23 (1) (a) 1. and § 40.26 (5)]	Is the new period of employment considered participating employment? [Wis. Stat. § 40.22 (3m) and § 40.26 (5)]	Does a WRS Enrollment (P060 on ONE) or Rehired Annuitant Form (ET-2319) apply? [Wis. Stat. § 40.22 and § 40.26 (1) and (1m) (a) and (b)]
4. Employee, or contractor*, returns to work for the same employer after fulfilling the minimum required 75-day break in service and employment is not expected to require at least 1,200 hours (880 hours for teachers and school district educational support staff) or last at least one year, i.e., the position is not WRS eligible.	Yes	No	ET-2319
5. Employee, or contractor*, returns to work for a different employer without fulfilling the minimum required 75-day break in service and employment is not expected to require at least 1,200 hours per year (880 hours for teachers and school district educational support staff) and to last at least one year, i.e., the position is not WRS eligible.	Yes	No	ET-2319
6. Employee, or contractor*, returns to work for a different employer without fulfilling the minimum required 75-day break in service and employment is expected to require at least 1,200 hours per year (880 hours for teachers and school district educational support staff) and last at least one year, i.e., the position is WRS eligible.	No - minimum break was not met so annuity is invalid.	Yes for employees. No for contractors.	P060 on ONE ET-2319 Note: Contractors are not WRS eligible but will have their annuity suspended.
7. Employee, or contractor*, returns to work for a different employer after fulfilling the minimum required 75-day break in service and employment is not expected to require at least 1,200 hours per year (880 hours for teachers and school district educational support staff) and to last at least one year, i.e., the position is not WRS eligible.	Yes	No	ET-2319

Rehired Annuitant Situations – WRS Termination Date is On or After July 2, 2013			
Employee terminates WRS-covered employment, applies for retirement annuity and returns to work for a WRS-covered employer. One of the following situations may apply:	Is employee entitled to the Annuity? [Wis. Stat. § 40.23 (1) (a) 1. and § 40.26 (5)]	Is the new period of employment considered participating employment? [Wis. Stat. § 40.22 (3m) and § 40.26 (5)]	Does a WRS Enrollment (P060 on ONE) or Rehired Annuitant Form (ET-2319) apply? [Wis. Stat. § 40.22 and § 40.26 (1) and (1m) (a) and (b)]
8. Employee, or contractor*, returns to work for a different employer after fulfilling the minimum required 75-day break in service and employment is expected to require at least 600 hours per year, but less than 1200 hours per year (440 hours for teachers and school district educational support staff, but less than 880 hours per year) and to last at least one year, i.e., the position is WRS eligible under the old hourly criterion, so the right to elect participation still exists.	Yes	1. Yes, if employee elects coverage (annuity is discontinued). 2. No, if employee declines coverage. 3. No, if contractor.	1. ET-2319 2. ET-2319 3. ET-2319
9. Employee, or contractor*, returns to work for the same or different employer without fulfilling the minimum required 75-day break in service after receiving a minimum annuity benefit (lump sum). Employment is expected to require at least 1,200 hours (880 hours for teachers and school district educational support staff) and last at least one year, i.e., the position is WRS eligible.	No - minimum break was not met so lump sum annuity is invalid.	Yes for employees. No for contractors.	P060 on ONE Note: Contractors are not WRS eligible but may have their lump sum annuity invalidated if it is determined there was not a good-faith termination.
10. Employee, or contractor*, returns to work for the same or different employer after fulfilling the minimum required 75-day break in service after receiving a minimum annuity benefit (lump sum). Employment is expected to require at least 1,200 hours per year (880 hours for teachers and school district educational support staff) and to last at least one year, i.e., the position is WRS eligible.	Yes - minimum break was met so lump sum annuity is valid.	Yes for employees. No for contractors.	P060 on ONE for the employee. ET-2319 for a contractor.

Rehired Annuitant Situations – WRS Termination Date is On or After July 2, 2013			
Employee terminates WRS-covered employment, applies for retirement annuity and returns to work for a WRS-covered employer. One of the following situations may apply:	Is employee entitled to the Annuity? [Wis. Stat. § 40.23 (1) (a) 1. and § 40.26 (5)]	Is the new period of employment considered participating employment? [Wis. Stat. § 40.22 (3m) and § 40.26 (5)]	Does a WRS Enrollment (P060 on ONE) or Rehired Annuitant Form (ET-2319) apply? [Wis. Stat. § 40.22 and § 40.26 (1) and (1m) (a) and (b)]
11. Employee, or contractor*, returns to work for the same or different employer after fulfilling the minimum required 75-day break in service. Employment is expected to require at least 600 hours (440 hours for teachers and school district educational support staff) and last at least one year but is not expected to require at least 1,200 hours (880 hours for teachers and school district educational support staff), i.e., the position is WRS eligible under the old hourly criterion, so the right to elect participation still exists.	Yes	1. Yes, if employee elects coverage under the 1/3 full-time hourly criterion; annuity will be suspended. 2. No, if employee does not elect to participate. 3. No, if contractor.	1. ET-2319 2. ET-2319 3. ET-2319 Once the hourly criterion of two-third full-time is met, or expected to be met, both the employee and the contractor will have their WRS annuity suspended.

*Wis. Stat. § 40.22 (3m) states, “Any employee who becomes a participating employee shall continue to be a participating employee for periods of subsequent employment with that state agency or other participating employer unless the employment is terminated for 12 or more consecutive calendar months or unless the employee receives a benefit.” In this situation, the benefit is invalid so the employee continues to be eligible for WRS regardless of working less than 30 days.

A. Advising the Annuitant of the Consequences of Returning to Employment for a WRS Employer

The employer must advise the employee or contractor of the requirement to complete a *Rehired Annuitant Form* (ET-2319). Based on the employee’s WRS termination date, they either have the right to elect or decline WRS coverage, or have their annuity mandatorily suspended, if the position meets WRS eligibility criteria. Each rehired annuitant should be made aware of the impact on life and health insurance coverage, if applicable. Refer to subchapter 1502 for additional information. If a rehired annuitant’s position is not expected to meet WRS eligibility criteria, it is the employer’s responsibility to monitor that annuitant’s employment and complete and submit a new *Rehired Annuitant Form* when expectations change or when the WRS eligibility criteria are met.

B. Summary of Rights Under Old and New Annuitant Law

WRS Termination Date	Hours Required ≥ 600 / 440	Hours Required ≥ 1200 / 880
Prior to 7/2/2013	<ul style="list-style-type: none"> • 30-Day Minimum Break Required • Right to Elect WRS Participation 	<ul style="list-style-type: none"> • N/A
On or After 7/2/2013	<ul style="list-style-type: none"> • 75-Day Minimum Break Required • Right to Elect WRS Participation 	<ul style="list-style-type: none"> • 75 Day Minimum Break Required • Annuity Suspended

C. Reporting Rehired Annuitants Who Return to Employment for a WRS Employer

All WRS annuitants returning to compensated employment with a WRS participating employer **must** complete a *Rehired Annuitant Form (ET-2319)*. Even if the employee chooses not to elect WRS coverage or is not expected to meet WRS eligibility criteria, the employer and employee must complete the *Rehired Annuitant Form* and return it to ETF within one week of hire. All other information—including the employee’s hire date, expected duration of employment, expected hours of work, etc.—must be completed so ETF can verify that the minimum break in service occurred before the employee returned to work. WRS annuitants returning to employment as contractors with a WRS employer must also complete the form. If the annuitant either elects WRS participation or is required to have the annuity suspended based on a WRS termination date on or after July 2, 2013, and the expectation that the annuitant will be returning to work at 2/3 of full-time employment for at least one year, the annuity will be mandatorily suspended. For employees (not independent contractors), WRS participation will be effective the first of the month following the WRS eligibility date. Both the employer and employee will receive an acknowledgment copy of the *Rehired Annuitant Form* indicating the effective date of WRS participation. It is important that the employer submit the form to ETF within one week of hire or any change in expectation of employment that would impact WRS participation. The *Rehired Annuitant Form* is available on ETF’s website at etf.wi.gov.

If the rehired annuitant is not expected to meet WRS eligibility criteria, it is the employer’s responsibility to continuously monitor that employee and submit a new *Rehired Annuitant Form* if and when expectations change or the employee or independent contractor actually meets the WRS eligibility criteria.

D. Annuitant Participation After Minimum Annuity Benefit (Lump Sum)

In the event the employee received a minimum WRS annuity benefit, fulfilled the minimum-required break in service and their position meets the criteria for WRS coverage, the employer **must** enroll the employee in the WRS. Due to the lump sum nature of the annuity, this employee is treated as a new participating employee for WRS purposes.

1502 Completing the Rehired Annuitant Form (ET-2319)

Reporting Requirements - The following information must be entered on your report, when applicable. Refer to the sample.

Table 15.2 - Rehired Annuitant Election Form Fields

Field	Field Title	Instructions
1	Employee Name	Enter the last name, first name and middle initial.
2	Gender	Check the appropriate box.
3	Birthdate	Enter the date as it appears on the birth certificate (MM/DD/CCYY).
4	Social Security Number	Obtain the employee's Social Security number directly from the employee's Social Security card.
5	Address	Enter employee's permanent home address.
6	Employer Name	State of Wisconsin agencies - enter the name of the agency. All other employers are to enter the name exactly as printed on their WRS <i>Monthly Retirement Remittance Reports</i> (ET-1515).
7	ETF Employer ID Number	Enter your seven-digit EIN (XXXX-XXX) as shown on your WRS <i>Monthly Retirement Remittance Report</i> (ET 1515).
8	Hire/Rehire Date	Enter the date the employee returned to employment as a WRS annuitant.
9	WRS Termination Date	Enter the WRS annuitant's final WRS termination date as found on the "Prior Service and Benefit Inquiry" application of the Online Network for Employers (ONE).
10	Employment Category	Determine the appropriate employment category from the categories listed in subchapter 401.
11	Expected Duration of Employment	The number of months the employee is expected to be employed. Positions expected to last more than 12 months may use "permanent" or "indefinite". This field is required as it may affect whether the annuitant may continue their benefit.
12	Hours Expected to Work (per year)	The number of hours per 12 months that the employee is expected to work. This field is required as it may affect whether the annuitant may continue their benefit.
13	Is the Annuitant Returning to their Former Employer? If so, are the Duties expected to be the Same?	If the WRS annuitant is returning to their former employer, indicate whether they will be performing duties substantially the same or similar to their previous position. If not returning to their former employer, indicate "N/A"
14	Person Hired is a Contractor?	Check the box indicating whether the WRS annuitant is claiming to be an independent contractor or Third Party contractor rather than an employee.
15	WRS Termination Date is Prior to July 2, 2013 [refer to box 9 above] - Employee Election	The employee must check the appropriate box indicating that their position is not WRS eligible or, if WRS eligible, whether they elect to or not to participate in the WRS and have their WRS annuity suspended.

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Field	Field Title	Instructions
16	WRS Termination Date is on or after July 2, 2013 [refer to box 9 above] – Position Expectation	<p>The employee or independent contractor must check the appropriate box indicating whether the two-thirds of full-time employment and twelve months duration of employment eligibility criteria are expected. If so, the WRS annuity will be suspended the first of the month following the rehire date.</p> <p>Note: Two-thirds full-time hours equals 1,200 hours (880 hours for teachers and educational support staff of school districts).</p>
17	Employee Signature and Date	The employee must sign and date the form to indicate an understanding and acceptance of the consequences of their return to WRS employment.
18	Signature and Title of Agent and Date	Only the WRS agent (or alternate agent) is authorized to sign this form. By signing the form, the agent is certifying that the information regarding this employee is correct. Refer to subchapter 201.

Sample Rehired Annuitant Election (ET-2319)



Rehired Annuitant Form Wis. Stat. § 40.26 (1) and (1m)

Wisconsin Department
of Employee Trust Funds
801 W Badger Road
PO Box 7931
Madison WI 53707-7931
1-877-533-5020 (toll free)
Fax 608-267-4549
etf.wi.gov

Refer to Ch. 15 of the WRS Employer Manual for instructions. Make one copy for your records and one copy for your employee. Submit the original to ETF.

Employer: Complete top portion, sign and date below			
Employee name (first, middle, last) 1		For ETF Use Only	
Gender: 2 <input type="checkbox"/> Male <input type="checkbox"/> Female		Birth date (MM/DD/CCYY): 3	SSN or Member ID: 4
Address (street, city, state, ZIP) 5		WRS Term Date:	
Employer name (if state of Wisconsin, include department): 6		ETF Employer ID No. 7 69-036-	Hire/rehire date: 8
WRS termination date (For WRS term date, refer to Previous Service & Benefit Inquiry App on ONE or contact ETF at 1-877-533-5020. Complete Box 1 below if term date is prior to 7/2/2013 or Box 2 if term date is on or after 7/2/2013. 9		WRS Enrollment Date:	
WRS employment category: 10	Expected duration of employment (no. of months): 11	Hours expected to work (per year): 12	
If the annuitant is returning to their previous employer, will the annuitant perform duties substantially similar to their previous duties? <input type="checkbox"/> Yes <input type="checkbox"/> No 13		Person hired is a contractor? <input type="checkbox"/> Yes (Third party) <input type="checkbox"/> Yes (Independent contractor) <input type="checkbox"/> No 14	
Employee or independent contractor: complete one of the boxes below, depending upon your WRS termination date. Third party contractors must only sign and date the form below.			
Box 1 – WRS Termination Date Was Prior to July 2, 2013 – Employee Election Under Wis. Stat. § 40.26 (1)			
I certify I had a valid termination and am currently receiving a WRS annuity.			
<input type="checkbox"/> I Am Not Eligible to participate in the WRS since my position is not expected to require 600 hours (440 for teachers and school support staff) and last at least one year. Should I become eligible, I understand that I need to complete a new <i>Rehired Annuitant Form</i> indicating my desire to elect or not elect WRS participation. 15			
<input type="checkbox"/> I Elect to actively participate in the WRS. I understand my WRS annuity will be suspended and WRS coverage will begin effective the first of the month following ETF's receipt of this election.			
<input type="checkbox"/> I Do Not Elect to actively participate in WRS pursuant to Wis. Stat. § 40.26 (1). I understand I may elect to actively participate in the WRS at any time in the future, provided I meet the WRS eligibility criteria for participation, by filing an updated form.			
Employee Sign Here	Employee signature (in ink)	Date	
Box 2: WRS Termination Date Was On or After July 2, 2013 – Annuity Suspension Under Wis. Stat. § 40.26(1m)			
I certify I had a valid termination, am receiving a WRS annuity and have remained terminated from all WRS participating employment for a minimum of 75 days.			
<input type="checkbox"/> I Elect to actively participate in the WRS as an active employee because my position is expected to last one year and require 600 hours of service (440 hours for teachers and educational support staff) but is not expected to require 1,200 hours of service (880 hours for teachers and educational support staff). I understand my WRS annuity will be suspended and WRS coverage will begin the first of the month following ETF's receipt of this election. 16			
<input type="checkbox"/> It Is Not Expected that my employment, as an employee or independent contractor, will last at least one year and require 1,200 hours of service (880 hours for teachers and educational support staff). I understand that my WRS annuity will continue and no WRS credit will be provided for my service. However, should expectations change, or I meet the eligibility criteria, a new form will be required and my annuity will be suspended at that time.			
<input type="checkbox"/> It Is Expected that my employment, as an employee or independent contractor, will last at least one year and require 1,200 hours of service (880 hours for teachers and educational support staff). I understand and acknowledge that my WRS annuity will be suspended effective the first of the month following my hire date and remain suspended until I again terminate all WRS employment. As an employee with a suspended annuity I will have my current service and earnings credited to the WRS. As a contractor, though my annuity will be suspended, I will not have my current service and earnings credited to the WRS.			
Employee Sign Here	Employee signature (in ink)	Date	
Agent Sign Here and Send to ETF	I understand that Wis. Stat. § 943.395 provides criminal penalties for knowingly making false or fraudulent claims on this form and hereby certify that, to the best of my knowledge and belief, the above information is true and correct. I certify that I am responsible for reporting coverage information to the Wisconsin Retirement System.		
	Signature and title of agent (in ink) 18	Telephone	Date

1503 Life and Health Insurance Coverage for Rehired Annuitants

Rehired annuitants returning to WRS participation may have questions regarding insurance coverage. The following information pertains only to those employers who offer life and/or health insurance administered by ETF.

Note: Contractors who return to WRS eligible employment will have their WRS annuity suspended effective the first of the month following their hire date, but are not eligible for WRS participation for their work as a contractor; therefore, they are ineligible to participate in any ETF administered insurance programs while a contractor.

A. Life Insurance Coverage for Rehired Annuitants

An annuitant insured under the Wisconsin Public Employer's Life Insurance program who elects to participate, or is mandated to participate, in the WRS may choose to keep the life insurance coverage they had as a retiree or enroll in the coverage offered by the employer. If annuitant life insurance coverage is maintained, employees younger than age 65 must contact ETF to arrange for continuation of premium payments through direct pay before the annuitant coverage lapses due to nonpayment of premiums from the WRS annuity (no premiums are due after age 65). Annuitant life insurance coverage will lapse at the end of the month following the month in which the final annuity payment is received. (For example: If the final WRS annuity check is dated June 1, life insurance coverage lapses July 31.)

If the employee (contractors do not have this option) chooses to enroll in the life insurance plans provided by the employer, the employee is subject to the same eligibility rules as all other new employees who have previous WRS service. Applications must be completed and submitted to ETF with the *Rehired Annuitant Form* (ET-2319) as soon as possible, but no later than one week, after beginning active WRS participation. Active life insurance coverage will begin on the day after annuitant coverage lapses or, if the employee was not covered for life insurance as an annuitant, coverage becomes effective the first of the month following receipt of the application by the employer.

B. Health Insurance Coverage for Rehired Annuitants

A rehired annuitant electing, or mandated, to return to active WRS participation is only eligible for health insurance coverage through the active employer. (Contractors do not have this option.) An annuitant rehired by an employer that participates in WRS but does not offer health insurance to its employees will lose health insurance coverage as an annuitant by electing to participate in WRS.

Medicare is the primary payer for an employee older 65 years who retains annuitant status. If the employee elects to return to active WRS participation and the employer participates in the Group Health Insurance Program, they may cancel any Medicare coverage but must reenroll when WRS participation terminates.

Refer to the *Group Health Insurance Employer Administration Manual*, (on Rehired Annuitants) for further information.

C. Income Continuation Insurance (ICI)

A rehired annuitant electing, or mandated, to return to active WRS participation is eligible to participate in the ICI program. The criteria for enrollment of a rehired annuitant are the same as that for any eligible employee. Refer to the *ICI Administration Manual*, Chapter 2.

1504 Disability Annuitants and Long-Term Disability Insurance Recipients

A participant receiving a disability annuity can not actively participate in the WRS. The annuitant can go back to work for a WRS participating employer while receiving the benefit, but the hours and earnings will not be WRS reportable and WRS contributions will not be remitted. If the disability annuity is terminated and the employee meets the WRS eligibility requirements the employee is once again treated as an active WRS covered employee. The employee is eligible for insurance and WRS contributions must be remitted on their WRS earnings.

Long-Term Disability Insurance (LTDI) recipients who return to work with a WRS participating employer are eligible for WRS coverage while receiving the LTDI benefit, but are subject to a disability earnings limit. The WRS participating employer must report hours and earnings, and remit the required WRS contributions. While employed with a WRS participating employer, the LTDI recipient is not eligible for supplemental contributions.

1505 Waiving WRS Participation for Service as a Part-Time Elected Official

Part-time elected service is defined as 1,044 hours or less per calendar year (Wis. Stat. § 40.23 (1) (am)). Elected officials under the WRS who have attained age 55 (age 50 for protective occupation participants) and are covered for both part-time local elected service and other WRS covered employment may receive an annuity only after terminating the other WRS employment and waiving rights to further WRS participation for their part-time local elected service.

A WRS annuitant who returns to work as a part-time elected official during the required break in service may waive participation in the WRS to avoid cancellation of the annuity.

The waiver becomes effective the day after its receipt by ETF or the date all WRS covered employment other than service as a part-time elected official is terminated, whichever is later. The waiver of part-time elected service is available only for part-time elected officials who have reached the age of 55 or older (age 50 or older for protective category participants). (Wis. Stat. § 40.23 (1) (am)). This waiver is irrevocable. ETF will contact you with the termination information you need to report for WRS purposes.

If a WRS annuitant returns to work as a part-time elected official at more than one WRS participating employer, a waiver must be submitted at each employer for which the annuitant wishes to waive WRS participation. The waiver effective date mentioned in the previous paragraph will be based on the first *Waiver of Part-Time Elected Service (ET-4303)* form received by ETF. This form is available upon request and appears on the next page. The form must be completed by the employer and employee. **It is the responsibility of the employee to submit the form to ETF; the waiver does not become effective until the day after it is received at ETF.** The employer and employee will receive acknowledgment copies.

1506 Waiver of Part-Time Elected Service (ET-4303)

Department of Employee Trust Funds
P.O. Box 7931
Madison, WI 53707-7931

WAIVER OF PART-TIME ELECTED SERVICE

Wis. Stat. § 40.23 (1) (am)

FOR ETF USE ONLY

- Annuitant
 Active Employer

INSTRUCTIONS FOR COMPLETION AND MAILING:

1. Employee must complete the Employee Identifying Information section.
2. Employer must complete the Employer Certification section.
3. Employee must certify the form by signing and dating the Employee Waiver section.
4. Employee is responsible for sending the completed copy to the address above. If you are applying for a benefit from the Wisconsin Retirement System (WRS), send this form with your benefit application.
5. A separate waiver must be filed for each employer at which you wish to waive WRS participation as an elected official.

1. Employee Identifying Information:

Employee Name:	Employee Social Security Number:
Employee Address:	Employee Telephone Number:

2. Employer Certification:

As the designated agent for the named employer, I hereby certify that the above-named employee is an elected official whose position requires less than 1,044 hours per calendar year, and is not employed by the named employer in any other capacity.

SIGN HERE 	Employer Name	Employer Number
	Signature of Employer Agent (<i>in ink</i>)	Date (<i>MM/DD/CCYY</i>)

3. Employee Waiver:

I hereby certify that I am at least 55 years old (50 years old for a protective occupation participant) and have terminated, or will terminate within the next 90 days, all WRS-covered employment other than service as a part-time elected official and that my elected official position requires less than 1,044 hours per calendar year. I hereby irrevocably waive further participation in the WRS for my current, and any future, service as an elected official that does not exceed 1,044 hours per year.

I understand that it is my responsibility to mail this waiver to the Department of Employee Trust Funds (ETF), that it will become effective on the day after its receipt by ETF, or, if more than one waiver is being submitted, on the first day after the first waiver is received by ETF, and that date, or the date I have terminated all WRS-covered employment other than service as a part-time elected official, whichever is later, will be my WRS termination date.

SIGN, DATE AND MAIL 	Signature of Part-Time Elected Official (<i>in ink</i>)	Date (<i>MM/DD/CCYY</i>)
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ET-4303 (REV 10/2013)

1507 History of Rehired Annuitants

Refer to the links below for a historical perspective on employing rehired annuitants.

[What is the history of rehired annuitants from 1982 to 1989?](#)

[What is the history of rehired annuitants from 1989 to 1992?](#)

[What is the history of rehired annuitants from April 23, 1992 to May 15, 1997?](#)

[What is the history of rehired annuitants effective May 16, 1997 to present?](#)