

Department of Employee Trust Funds
WISCONSIN RETIREMENT SYSTEM ADMINISTRATION MANUAL

CHAPTER 21 — QUALIFIED DOMESTIC RELATIONS ORDER (QDRO)

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2100 General Information

Wisconsin statutes allow for the division of Wisconsin Retirement System (WRS) participant rights and benefits as required by a divorce action or termination of a domestic partnership (Qualified Domestic Relations Order).

A Qualified Domestic Relations Order (QDRO) awards an alternate payee (former spouse or domestic partner) a percentage—up to 50%—of a participant's WRS account (service and contributions) as of the divorce decree date or date the domestic partnership was terminated. The portion of the account awarded to the alternate payee in the QDRO is deducted from the participant's account and transferred into a separate account established for the alternate payee. Once the account is divided, both the participant and the alternate payee receive a statement showing the new balances in both accounts.

Employees may contact ETF's Call Center toll free at 1-877-533-5020 or 608-266-3285 with questions on QDRO awards.

2101 Employer Reporting

After being informed of a WRS participating employee subject to a QDRO, ETF sends a *Report for QDRO of Current Year Earnings/Contributions* (ET-2561) to the employer for certification of any unreported hours, earnings and contributions through the day before the decree date or the date on which the domestic partnership was terminated. The employer completes the form, retains the employer copy and submits the original and alternate payee copies to ETF.

Ordinarily, ETF requests hours, earnings and contributions for current year QDROs, however, 1998 Wis. Act 125 permits QDROs retroactive to 1982. Although hours and earnings have already been reported to ETF in these cases, ETF must send a *Report for QDRO of Current Year Earnings/Contributions* to the employer requesting a breakdown of the hours and earnings from January 1 of the year through the day preceding the QDRO date.

**2102 Report for QDRO of Current Year Earnings/Contributions
(ET-2561)**

[ET-2561 - Report for QDRO Year Earnings/Contributions](#) (hyperlink to form)