



## Rehired Annuitant Form

Wis. Stat. § 40.26 (1) and (1m)

Wisconsin Department  
of Employee Trust Funds  
PO Box 7931  
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etf.wi.gov

|   |  |  |      |
|---|--|--|------|
| <b>Employer: Complete, Sign and date below.</b> (Make one copy for your records and one copy for your employee. Submit the original to ETF.)  |  |  |      |
| <b>Employer name</b> (if state of Wisconsin, include dept.)   | <b>ETF Employer ID No.</b><br>69-036-  | <b>For ETF Use Only</b>                  |      |
|   |  | WRS Term Date                            |      |
| <b>ETF-administered insurance employer participation</b> (applicable if WRS eligible)<br><input type="checkbox"/> Health <input type="checkbox"/> Life <input type="checkbox"/> ICI         | <b>Hire/Rehire date</b>  | Benefits Effective Date                  |      |
|   |  | WRS Enrollment Date                      |      |
| <b>WRS termination date</b> (Refer to <i>Previous Service &amp; Benefit Inquiry Application</i> on ETF's website or contact ETF)  |  |  |      |
| <b>WRS employment category</b>  | <b>Expected duration of employment</b> (number of months)  | <b>Hours expected to work</b> (per year) |      |
| <b>Is the person hired as a contractor?</b> (Contractors complete one of the boxes below depending on WRS termination date. Third-party contractors must only sign and date the form below) |  |  |      |
| <input type="checkbox"/> Yes (Third-party) <input type="checkbox"/> Yes (Independent) <input type="checkbox"/> No   |  |  |      |
| <b>Agent:<br/>Sign here and<br/>send to ETF</b>   | 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 ( <i>in ink</i> )   |  | Date |

|   |                      |                              |
|---|----------------------|------------------------------|
| <b>Employee: Complete below and then sign and date Box 1 or Box 2</b> |                      |                              |
| <b>Employee name</b> (first, middle, last)                            |                      |                              |
|   | <b>ETF Member ID</b> | <b>UW System Employee ID</b> |
|   |                      |                              |

|   |                                      |      |
|---|--------------------------------------|------|
| <b>Box 1: WRS Termination Date Was Prior to July 2, 2013—Employee Election Under Wis. Stat. § 40.26 (1)</b>   |                                      |      |
| I certify I had a valid termination and am currently receiving a WRS annuity. WRS eligibility criteria is that the employee is expected to work at least 600 hours (440 for teachers and school support staff) <b>and</b> be employed for at least one year. (Note: The 600 hours rule applies to educational support personnel at technical colleges and CESAs.)                                 |                                      |      |
| <input type="checkbox"/> <b>I Am Not Eligible</b> to participate in the WRS since my position is <b>not</b> expected to require 600 hours (440 for teachers and school support staff) <b>and</b> last at least one year. Should I become eligible, I understand that I need to complete a new <i>Rehired Annuitant Form</i> (ET-2319).  |                                      |      |
| <input type="checkbox"/> <b>I Elect to actively participate in the WRS.</b> 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"/> Health <input type="checkbox"/> Life <input type="checkbox"/> ICI <input type="checkbox"/> None (Refer to page 2 for more information.) |                                      |      |
| <input type="checkbox"/> <b>I Do Not Elect</b> 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.   |                                      |      |
| <b>Employee:<br/>Sign here</b>  | Employee signature ( <i>in ink</i> ) | Date |

|   |                                      |      |
|---|--------------------------------------|------|
| <b>Box 2: WRS Termination Date Was On or After July 2, 2013—Annuity Suspension Under Wis. Stat. § 40.26(1m)</b>   |                                      |      |
| 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. WRS eligibility criteria is that the employee is expected to work at least 1,200 hours (880 for teachers and school support staff) and be employed for at least one year. (Note: The 1,200 hours rule applies to educational support personnel at technical colleges and CESAs.)   |                                      |      |
| <input type="checkbox"/> <b>I Elect</b> 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. <input type="checkbox"/> Health <input type="checkbox"/> Life <input type="checkbox"/> ICI <input type="checkbox"/> None (Refer to page 2 for more information.) |                                      |      |
| <input type="checkbox"/> <b>It Is Not Expected</b> that my employment 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"/> <b>It Is Expected</b> that my employment 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. I elect to participate in the following insurances: <input type="checkbox"/> Health <input type="checkbox"/> Life <input type="checkbox"/> ICI <input type="checkbox"/> None (Refer to page 2 for more information.)   |                                      |      |
| <b>Employee:<br/>Sign Here</b>  | Employee signature ( <i>in ink</i> ) | Date |

## Rehired Annuitant – Effect on Benefits and WRS Participant

WRS employers are required to comply with Internal Revenue Code provisions related to the rehiring of WRS annuitants. WRS annuitants who have met all terms and conditions associated with having a valid termination and meeting the minimum break in service requirement may return to work for a WRS employer. If the position meets the eligibility criteria in Wis. Stat. § 40.22 and as detailed in the *WRS Administration Manual*, chapters 3 and 15, the final WRS annuity payment will be issued on the annuity suspension date. Refer to the *WRS Administration Manual* (ET-1127) chapter 15 for instructions on completing the form.

|                | <b>Event</b>  | <b>Date</b>   |
|----------------|---|---|
| <b>Example</b> | ETF receives <i>Rehired Annuitant Form</i> (ET-2319) electing WRS participation (Box 1) <b>OR</b> indicating a hire date for a position requiring WRS annuity suspension (Box 2). | 8/25/2019   |
|                | Annuity suspended and the date of the last payment the annuitant will receive. WRS coverage begins.   | 9/01/2019   |
|                | Annuity payments will not be issued to the annuitant beginning . . .  | 10/1/2019 or later months, until annuitant again retires and applies for a WRS benefit. |

**Disability annuitants** who have reached their normal retirement age are eligible to elect to participate in the WRS when they meet the eligibility criteria in Wis. Stat. § 40.22.

## Insurance Coverage

Employees electing to participate in WRS or mandatorily covered under the WRS due to 2013 WI Act 20 must be offered **all** ETF-administered insurance the employer offers. If annuitants want to participate in employer-sponsored insurance programs (health, life, ICI), they must check the corresponding box(es) on page 1. *The applications should be attached and returned to ETF with this form.*

### Employee not insured as an annuitant

Employers must receive applications within 30 days following the WRS participation begin date. Insurances become effective the first of the month following receipt of the application by the employer. This applies to all ETF-administered insurance the employer offers.

### Employee insured as an annuitant

- **Life Insurance—Wisconsin Public Employers Program** (must be offered by employer)  
An insured annuitant returning to active WRS coverage with an employer may choose to keep the life insurance coverage he or she had as an annuitant or may enroll for the coverage offered by the employer. If annuitant coverage is retained, employees under age 65 **must** contact ETF toll free at 1-877-533-5020 or 608-266-3285 to arrange for continuation of premium payments **before** annuitant coverage lapses. If coverage as an active employee is selected, the employee must apply within 30 days of beginning active WRS participation. The coverage effective date is based on the date ETF terminates the annuity.
- **Health Insurance**  
An insured annuitant returning to active WRS coverage cannot continue their annuitant health insurance coverage. Coverage will end the first of the month when WRS participation begins.

|                 |                                  |           |
|-----------------|----------------------------------|-----------|
| <i>Example:</i> | First WRS Contribution           | 10/1/2019 |
|                 | Active Insurance Coverage Begins | 10/1/2019 |

Care must be taken to ensure that the appropriate coverage is in effect on the proper date. As a result, if an employee is enrolled in Medicare Part B, they should contact Social Security to drop Part B to avoid duplicate coverage and additional premiums.

## Accumulated Sick Leave Credit Account for State Employees

A participating annuitant's accrued sick leave credit balances remain at ETF until the participant retires again. The participant will accrue sick leave as an active WRS participating employee and when retiring again the sick leave hours earned during WRS participation will be converted to credits and added to the existing balance to pay health insurance premiums as an annuitant.