

Rehired Annuitant Form

Wis. Stat. § 40.26 (1) and (1m)

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

Employer: Complete, Sign and date below. (Make one copy for your records and one copy for your employee. Submit the original to ETF.)						
Employer name (if state of Wisconsin, include dept.)			ETF Employer ID No. 69-036-	For ETF Use		
				WRS Term Da	te	
ETF-administered insurance employer participation (applicable if WRS eligible)			Hire/Rehire date	Benefits Effectiv	e Date	
□ Health □ Life □ICI				WRS Enrollmen	t Date	
WRS termination date (Refer to Previous Service & Benefit Inquiry Application on ETF's website or contact ETF)						
WRS employment category		Expected duration of employment (number of months)	Hours expected to work (per year)		
Is the person hired as a contractor? (Contractors complete one of the boxes below depending on WRS termination date. Third-party contractors must only sign and date the form below)						
	Lunderstand that	•	,	ndependent) king false or fraud	☐ No	
Agent:	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.					
Sign here and send to ETF					ate	
Employee: Comi	olete below and	d then sign and date Box 1 o	r Box 2			
Employee name (first,		.	-			
-		ETF Member ID		LIM Sustain Fr	andawa ID	
		ETP Welliber ib		UW System Er	пріоуее ій	
Box 1: WRS Termination Date Was <i>Prior to July 2, 2013</i> —Employee Election Under Wis. Stat. § 40.26 (1)						
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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.

	Event	Date
Example	ETF receives Rehired Annuitant Form (ET-2319) electing WRS participation (Box 1) OR 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 at1-877-533-5020 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.

Example: 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 retirees 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.