

# Wisconsin Retirement System (WRS) Employment of WRS Annuitants (Rehired Annuitants)

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## Employment of WRS Annuitants (Rehired Annuitants)



<https://etf.wi.gov/resource/wisconsin-retirement-system-administration-manual>

The screenshot shows the website interface for the Wisconsin Retirement System Administration Manual. At the top left is the etf logo. The navigation menu includes: Benefits, Retirement, WRS Performance, News, Member Education, and Employers. The breadcrumb trail shows: Home / Wisconsin Retirement System Administration Manual. The main heading is "Wisconsin Retirement System Administration Manual" with the ID "ET-1127" below it. A green arrow points to an "Open PDF" button next to a thumbnail of the manual cover. Below the thumbnail are social media icons for Twitter, Facebook, LinkedIn, Email, and Print. A feedback section asks "Was this page helpful?" with radio buttons for "Yes" and "No", and a "Submit" button.

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# Wisconsin Retirement System Administration Manual

ET-1127

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## Summary

This manual is a reference source intended to aid employer's administration of and participation in the WRS.

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

**CHAPTER 15 – EMPLOYMENT OF ANNUITANTS**

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**1500 Rehired Annuitants**

**1501 Required Conditions for a Rehired Annuitant**

**1502 Completing the Rehired Annuitant Form (ET-2319)**

**1503 Life and Health Insurance Coverage for Rehired Annuitants**

**1504 Disability Annuitants**

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

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

**1507 History of Rehired Annuitants**

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.



# WRS Termination date *on or after* July 2, 2013

## 1. Required Break in Service

- 75 days (date will be displayed in the Previous Service and Benefit Inquiry Application)

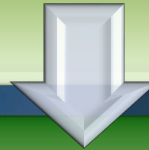
## 2. All Required Conditions of a Valid Termination

- Good-faith intent of ending the employment relationship.

## Required Conditions for a Rehired Annuitant

# “Steps” to Determining WRS Eligibility

Expectations Upon Hire



Expectations Change



One-Year Anniversary



12-Month Rolling Look-Back



<https://etf.wi.gov/employers>



## Online Tools

- Employer Training >
- ETF Web Applications for Employers (formerly on the ONEsite) >
- myETF Benefits Administrator for Employers >
- Employer Contact and Online Access Management >
- Order Employer Forms >
- Subscribe to ETF E-mail Updates >



## Forms and Brochures

- New Employee Benefit Checklist (ET-2572) >
- Termination Checklists >
- WRS Employer Forms >
- Health Insurance Employer Forms >
- Life Insurance Employer Forms >
- Income Continuation Insurance Employer Forms >

All Employer Forms and Brochures





# ETF Web Applications for Employers

ETF Web Applications are used for employers to perform tasks for the administration of Wisconsin Retirement System Benefits. Use the ETF Web Applications login button under each task description to complete the task.

## Previous Service and Benefit Inquiry

The Previous Service and Benefit Inquiry application allows employers to view historical information regarding their employees' WRS participation on-line. It assists in determining Insurance program eligibility, WRS Eligibility Status and calculating supplemental sick leave credits (state agencies only).

[Previous Service and Benefit Inquiry Application](#)

## WRS Account Update

The WRS Account Update application provides employer with the ability to securely transmit account updates to ETF. The application includes WRS enrollments, descriptive data changes, and employee transactions.

[WRS Account Update Application](#)

### Employers

Department and Employer News

Employer Training

Employers: Financial Information

Employers: Insurance Programs

Employers: Wisconsin Retirement System Benefit

How to Become a Participating Employer

Subscribe to ETF E-mail Updates

# Previous Service & Benefit Inquiry Application

**Step 1:** Enter Employee Social Security Number: (999999999)  
-OR-  
Enter ETF Member ID:

**Step 2:** Select Employee's New Employment Category: 42 - EDUCATIONAL SUPPORT PERSONNEL

Eligibility Criteria: 880 hours and one year

Name:  
Birthdate:

**Retirement Annuity Information**

Annuity:



**Lump Sum (Separation or Retirement) Benefit Information**

Taken Lump Sum Benefit:

**Previous Service** (Dates prior to 1985 do not display)

State	Category	Enrollment Date/ Begin Date Change	Termination Date	Local	Category	Enrollment Date/ Begin Date Change	Termination Date
	30	07/14/2014	10/28/2017				
	30	10/29/2017					

**Message:** Six months WRS Service.

**Creditable Service**

Category	Pre-2000	Post-1999	Total
30	0.00	7.46	7.46

For more information, contact: Employer Communications Center, or phone (608) 266-3285 - toll free (877) 533-5020

# Not An Annuitant

[Logout](#)

[Return to Web Applications for Employers.](#)

**Step 1:** Enter Employee Social Security Number:   
-OR-  
Enter ETF Member ID:

**Step 2:** Select Employee's New Employment Category:

Eligibility Criteria: 880 hours and one year

Name:  
Birthdate:

**Retirement Annuity Information**

Annuity:

**Lump Sum (Separation or Retirement) Benefit Information**

Taken Lump Sum Benefit:

Lump Sum Benefit Effective Date: 04/01/2018

Minimum Break in Service Ends: 06/04/2014

\*Minimum break in service date is based on WRS information on file as of the date this screen is accessed. Employers remain responsible for verifying with employees that the break in service has been met.

**Previous Service** (Dates prior to 1985 do not display)

State	Category	Enrollment Date/ Begin Date Change	Termination Date	Local	Category	Enrollment Date/ Begin Date Change	Termination Date
					09	04/19/2011	06/30/2011
					39	07/01/2011	04/15/2013
					49	04/16/2013	03/20/2014

**Message:** No applicable service.

Not An Annuitant

[Return to Web Applications for Employers.](#)

**Step 1:** Enter Employee Social Security Number:  (999999999)  
 -OR-  
 Enter ETF Member ID:

**Step 2:** Select Employee's New Employment Category:

Eligibility Criteria: 880 hours and one year

Name:  
Birthdate:

**Retirement Annuity Information**

Annuity:  
 [ET-2319 Rehired Annuitant Form](#) This member is receiving an annuity, you must file ET-2319 Rehired Annuitant Form on their behalf.  
 Minimum Break in Service Ends: 10/06/2016  
 Annuity Benefit Effective Date: 07/23/2016



**Lump Sum (Separation or Retirement) Benefit Information**

Taken Lump Sum Benefit:

**Previous Service** (Dates prior to 1985 do not display)

State	Category	Enrollment Date/ Begin Date Change	Termination Date	Local	Category	Enrollment Date/ Begin Date Change	Termination Date
					10	07/01/1981	06/30/1984
					10	08/27/1986	06/03/1988
					10	08/22/1988	05/25/1990
					10	08/23/1994	06/30/2011
					40	06/30/2011	07/22/2016

**Message:** No applicable service.

# Rehired Annuitant

**Table 15.1 - Rehired Annuitant Situations**

	WRS Termination Date On or After – July 2, 2013		
<i>Returning to Work - Former Employer</i>	Employee	Independent Contractor	3 <sup>rd</sup> Party Contractor
Minimum break in service required	Yes – 75 days	Yes – 75 day break to indicate there was a good-faith termination.	Should meet 75 day break to indicate there was a good-faith termination.
<i>Rehired Annuitant Form (ET-2319) required</i>	Yes	Yes	Yes
Effect on WRS annuity	None – but if it's determined there was not a good-faith termination the annuity will be invalidated.  <b>Annuity will be suspended</b> if the position is expected to require <b>2/3 FT hours*</b> and be 12 months in duration. (2013 WI Act 20 requirement)	None – but if it's determined there was not a good-faith termination the annuity will be invalidated.  <b>Annuity will be suspended</b> if the position is expected to require <b>2/3 FT hours*</b> and be 12 months in duration. (2013 WI Act 20 requirement)	None – but if it's determined there was not a good-faith termination the annuity will be invalidated.
<i>Returning to Work - Different Employer</i>	Employee	Independent Contractor	3 <sup>rd</sup> Party Contractor
Minimum break in service required	Yes – 75 days if the position is WRS eligible (expected to require <b>1/3 FT hours*</b> for employees who became WRS participants before July 1, 2011; <b>2/3 FT hours*</b> for employees who became WRS participants after July 1, 2011) and be 12 months in duration.  No – if the position is not WRS eligible.	No	No
<i>Rehired Annuitant Form (ET-2319) required</i>	Yes	Yes	Yes
Effect on WRS annuity	Can <b>elect or decline</b> WRS participation if the position is expected to require <b>1/3 FT hours*</b> and be 12 months in duration.  Annuity will be suspended if the position is expected to require <b>2/3 FT hours*</b> and be 12 months in duration.	Annuity will be suspended if the position is expected to require <b>2/3 FT hours*</b> and be 12 months in duration. (2011 WI Act 32 requirement)	None

**Note:** Third party contractor is a contractor hired through another entity.

\* Refer to Chapter 3 for more information.



# Rehired Annuitant ET-2319 Form is Required When:



The rehired annuitant is hired (whether WRS eligible or not in their position).



The rehired annuitant meets eligibility requirements due to a change in expectations of duration of employment and/or hours worked.



The rehired annuitant meets eligibility requirements upon his/her one-year anniversary of employment evaluation.



The rehired annuitant meets eligibility requirements upon a 12-month rolling look-back evaluation.




<https://etf.wi.gov/resource/rehired-annuitant>

Home / Rehired Annuitant

# Rehired Annuitant

ET-2319



[Open PDF](#)


## Summary


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 you would like to complete the form electronically, be sure to first download the form, complete using Acrobat Reader, and save. Note: ETF is unable to assist with Adobe Acrobat Reader technical or compatibility issues. If you need assistance, please visit Adobe's help site at <https://helpx.adobe.com/support/reader.html>.

### Related Resources

- [Information for Rehired Annuitants \(ET-4105\) brochure](#)
- [Returning to Work](#)
- [Wisconsin Retirement System Administration Manual \(ET-1127\)](#)







## 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

<b>Employer: Complete, Sign and date below. Refer to Previous Service &amp; Benefit Inquiry Application on ETF's website or contact ETF.</b> 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 69-036-	<b>For ETF Use Only</b>
ETF-administered insurance employer participation (applicable if WRS eligible) <input type="checkbox"/> Health <input type="checkbox"/> Life <input type="checkbox"/> ICI		Hire/Rehire date	WRS Term Date
WRS termination date			Benefits Effective Date
			WRS Enrollment Date
Employee name (first, middle, last)		Birth date (MM/DD/YYYY)	ETF Member ID
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) <input type="checkbox"/> Yes (Third-party) <input type="checkbox"/> Yes (Independent) <input type="checkbox"/> No			
<b>Agent: Sign here and 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	Telephone	Date





**Employee: Complete below, choose applicable option in Box 1 or Box 2, then sign and date.**

**Gender**

Male

Female

**Address** (street, city, state, ZIP)



**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. WRS eligibility criteria is that the employee is expected to work at least 600 hours (440 for teachers and school support staff) **and** be employed for at least one year. (Note: The 600 hours rule applies to educational support personnel at technical colleges and CESAs.)

- 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 *Rehired Annuitant Form* (ET-2319).
- 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.  Health  Life  ICI  None (Refer to page 2 for more information.)
- 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.

<b>Employee: Sign Here</b>	Employee signature	Date (MM/DD/YYYY)
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Rehired Annuitant (ET-2319) Form Page 1 Employee Fields:  
Box 1 (Employee Signature Box and Date Fields are after Box 2)



**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. 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.)

- 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.  Health  Life  ICI  None (Refer to page 2 for more information.)
- It Is Not Expected** 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.
- It Is Expected** 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:  Health  Life  ICI  None (Refer to page 2 for more information.)
- Expectations Met** – The expectations of hours to be worked and/or duration of employment has changed to where my employment meets both the WRS eligibility criteria. I understand and acknowledge that my WRS annuity will be suspended effective the first of the month following the date WRS expectations were met and remain suspended until I again terminate all WRS employment.  
I elect to participate in the following insurances:  Health  Life  ICI  None (Refer to page 2 for more information.)

<b>Employee: Sign Here</b>	Employee signature	Date (MM/DD/YYYY)
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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
<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).	8/25/2021
	Annuity suspended and the date of the last payment the annuitant will receive. WRS coverage begins.	9/1/2021
	Annuity payments will not be issued to the annuitant beginning . . .	10/1/2021 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

Only employees who are eligible for WRS participation and enrolled in the WRS are eligible for the insurances that the employer offers.

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 are eligible for the WRS and want to participate in employer-sponsored insurance programs (health, life, ICI), they must check the corresponding box(es) within Box 1 or Box 2 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	10/1/2021
	Active Insurance Coverage Begins	10/1/2021

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.



While enrolled in active WRS coverage, the employee earns WRS creditable service and is eligible to enroll in any ETF-administered insurance benefits offered by the employer.

- Retirement contributions are due on the employee's earnings.

## Annuitants Who Return To WRS Eligible Employment

A rehired annuitant electing, or who is mandated to return to active WRS participation is only eligible for active health insurance coverage through the active employer.

- Medicare is the primary payer for an employee older than 65 years who retains annuitant status.

## Health Insurance Coverage for Rehired Annuitants

A rehired annuitant electing, or who is mandated to return to active WRS participation may **choose** to keep the life insurance coverage they have as a retiree or enroll in the coverage offered by the employer (if the employer participates).

- If the employee 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 (contractors do not have this option) .

## Life Insurance Coverage for Rehired Annuitants

A rehired annuitant electing, or who is mandated to return to active WRS participation, is eligible to participate in the ICI program (if the employer participates).

## ICI Coverage for Rehired Annuitants

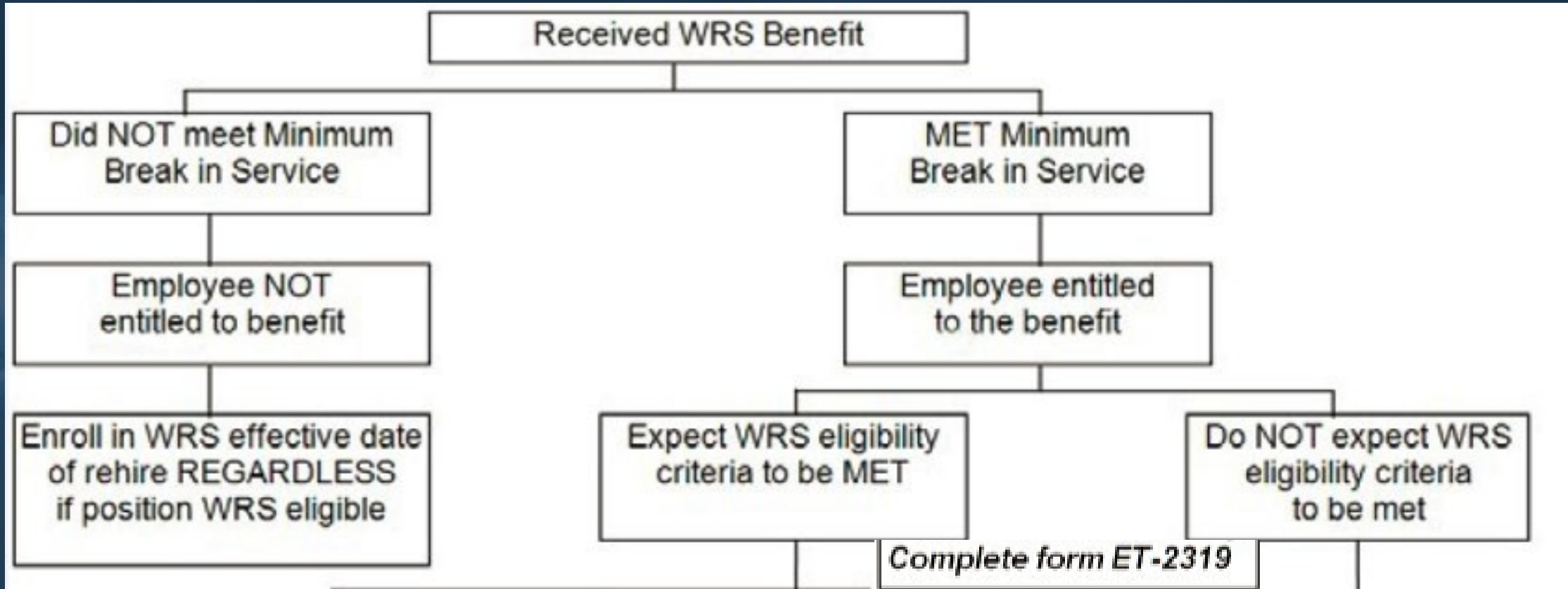


A WRS annuitant who is receiving a disability annuity who returns to work cannot actively participate in the WRS.

## Disability Annuitants



## Rehired Annuitant Examples



## Employees returning to work for the same employer after taking a WRS benefit

Great Advice was hired as a guidance counselor for the School District of Somewhere 1234-567 on November 28, 2022

- His termination date was 08/18/2022.
- He is returning to the **same** employer he retired from.
- His expectation upon hire is 900 hours and he will be employed for at least 12 months.

## Rehired Annuitant Expectations Upon Hire

Return to Web Applications for Employers.

Step 1: Enter Employee Social Security Number:  (XXXXXXXXXX)

-OR-

Enter ETF Member ID:

Step 2: Select Employee's New Employment Category:

Eligibility Criteria: 880 hours and one year

Name:

Birthdate:

**Retirement Annuity Information**

Annuity:

[ET-2319 Rehired Annuitant Form](#) This member is receiving an annuity, you must file ET-2319 Rehired Annuitant Form on their behalf.

Minimum Break in Service Ends: 11/02/2022

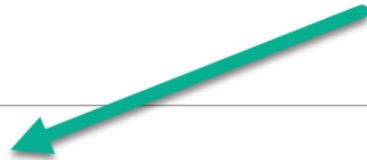
Annuity Benefit Effective Date: 08/19/2022

**Lump Sum (Separation or Retirement) Benefit Information**

Taken Lump Sum Benefit:

**Previous Service** (Dates prior to 1985 do not display)

State	Category	Enrollment Date/ Begin Date Change	Termination Date	Local	Category	Enrollment Date/ Begin Date Change	Termination Date
					00	08/28/1990	06/30/1997
					12	07/01/1997	06/30/2011
					42	06/30/2011	08/18/2022



# Rehired Annuitant Expectations Upon Hire Example



**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. WRS eligibility criteria is that the employee is expected to work at least 600 hours (440 for teachers and school support staff) **and** be employed for at least one year. (Note: The 600 hours rule applies to educational support personnel at technical colleges and CESAs.)

- 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 *Rehired Annuitant Form* (ET-2319).
- 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.  Health  Life  ICI  None (Refer to page 2 for more information.)
- 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.

**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. 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.)

- 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.  Health  Life  ICI  None (Refer to page 2 for more information.)
- It Is Not Expected** 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.
- It Is Expected** 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:  Health  Life  ICI  None (Refer to page 2 for more information.)
- Expectations Met** – The expectations of hours to be worked and/or duration of employment has changed to where my employment meets both the WRS eligibility criteria. I understand and acknowledge that my WRS annuity will be suspended effective the first of the month following the date WRS expectations were met and remain suspended until I again terminate all WRS employment.  
I elect to participate in the following insurances:  Health  Life  ICI  None (Refer to page 2 for more information.)

<b>Employee: Sign Here</b>	Employee signature	Date (MM/DD/YYYY)
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Expectations upon hire: 900 hours and will be employed for at least 12 months (school district employee)

Which box on the ET-2319?





## New Employee Benefit Checklist

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

Employee name:  Employee ETF ID:

Use this form to determine eligibility, distribute forms, and provide due dates to a new employee for all ETF-administered benefits. Keep this completed copy for your records. ETF does not need a copy.

### Step 1: Determine WRS Eligibility

Use Chapter 3 of the [WRS Administration Manual \(ET-1127\)](#) and the [Previous Service and Benefit Inquiry](#) application on the [ETF Web Applications for Employers](#) to determine WRS eligibility.

Criteria	Yes	No	Additional Information
Does the employee have previous WRS service?	<input type="checkbox"/>	<input type="checkbox"/>	
Is the employee a WRS annuitant? Did the annuitant meet a 75-day break in service? If yes, is the employee's last termination date on or after July 2, 2013? Complete the <a href="#">Employer</a> section of the <a href="#">Rehired Annuitant Form (ET-2319)</a>	<input type="checkbox"/>	<input type="checkbox"/>	If a rehired annuitant with a termination date on or after July 2, 2013 meets eligibility under new eligibility rules, they must be enrolled. Complete the ET-2319 for all rehired annuitants, regardless of eligibility.  See the <a href="#">Employment of Annuitants</a> information in Chapter 15 of the <a href="#">WRS Administration Manual (ET-1127)</a> .
Does the new employee have any WRS-participating employment before July 1, 2011? If yes, did the new employee take a lump-sum benefit?	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	If yes, evaluate employee under old eligibility rules. If no, use new rules.  If yes, evaluate employee under new eligibility rules.
Is the employee WRS eligible?	<input type="checkbox"/>	<input type="checkbox"/>	

### Step 2: Eligible Employee Only — Provide WRS Benefit Information and Submit Enrollment

Employers may either print or provide links to the forms [online](#) or order hard copies [here](#).

WRS Information	Additional Information
<a href="#">Your Benefit Handbook (ET-2119)</a> brochure	<input type="checkbox"/>
<a href="#">Election to Participation in the Variable Trust Fund (ET-2356)</a> form	<input type="checkbox"/> If electing participation, employee sends directly to ETF.
<a href="#">Additional Contributions (ET-2123)</a> brochure	<input type="checkbox"/>
<a href="#">Beneficiary Designation (ET-2320)</a> form	<input type="checkbox"/> Employee sends directly to ETF.
<a href="#">Rehired Annuitant Form (ET-2319)</a> form* * Rehired annuitants only	<input type="checkbox"/> Have the employee complete and sign the Employee section and return to the employer. The employer will send to ETF.
<input type="checkbox"/> <b>Employer:</b> Use the <a href="#">ETF Web Applications for Employers: WRS Account Update</a> to enroll the employee using transaction code <b>P060 – WRS Enrollment</b> .	

**Step 3: Eligible Employee Only — Provide ETF-Administered Insurance and Optional Benefit Information**  
 If the employer participates in the ETF-administered benefit program(s), track dates and materials to distribute below. Employers may either print or provide links to the forms online at [etf.wi.gov](#) or order hard copies [here](#). The employee must submit all applications to employer within 30 days of hire date.

Check here if the employer does not participate in any ETF-administered insurance benefits

Benefit Program	Date Provided to Employee	Application Due Date
<b>Wisconsin Public Employers (WPE) Group Life Insurance</b> <ul style="list-style-type: none"> <li><a href="#">Life Insurance Application (ET-2304)</a> form</li> <li><a href="#">The Wisconsin Public Employers Group Life Insurance Program (ET-2101)</a> brochure</li> </ul> <input type="checkbox"/> <b>Employer:</b> Complete <a href="#">Employer</a> section and return to ETF when complete.	Date or N/A <input type="checkbox"/>	Date or N/A <input type="checkbox"/>
<b>Group Health Insurance</b> <ul style="list-style-type: none"> <li><a href="#">Group Health Insurance Application/Change (ET-2301)</a> form or online enrollment information</li> <li><a href="#">It's Your Choice Decision Guide</a> (select correct program option)</li> </ul> <input type="checkbox"/> <b>Employer:</b> Verify enrollment is complete.	Date or N/A <input type="checkbox"/>	Date or N/A <input type="checkbox"/>
<b>Income Continuation Insurance</b> <b>State:</b> <a href="#">Enrollment/Application — State (ET-2307)</a> form <a href="#">Income Continuation Insurance—State (ET-2106)</a> brochure <b>Local:</b> <a href="#">Enrollment/Application — Local (ET-2366)</a> <a href="#">Income Continuation Insurance — Local (ET-2129)</a> brochure <input type="checkbox"/> <b>Employer:</b> Complete <a href="#">Employer</a> section and return to ETF when complete.	Date or N/A <input type="checkbox"/>	Date or N/A <input type="checkbox"/>
<b>Supplemental Insurance Benefit Plans</b> See It's Your Choice information, available online at <a href="#">etf.wi.gov</a> for more information on Supplemental Benefits (such as long-term care, dental and vision) that you may need to provide for your employees.	Date or N/A <input type="checkbox"/>	Date or N/A <input type="checkbox"/>
<b>Wisconsin Deferred Compensation</b> <ul style="list-style-type: none"> <li>Information available at <a href="http://www.wdc457.org">http://www.wdc457.org</a> or 1-877-457-9327</li> <li>Enrollment information (Your employees will need a Plan Enrollment Code to enroll online. Download a Plan Enrollment Code flier to share with your employees by <a href="#">logging in here</a>, clicking <a href="#">Participants</a> on the left hand side and selecting <a href="#">Employee forms</a>.)</li> </ul>	Date or N/A <input type="checkbox"/>	Date or N/A <input type="checkbox"/>
<b>State Agencies Only: Employee Reimbursement Accounts</b> <ul style="list-style-type: none"> <li>Benefits information</li> <li>Enrollment information</li> </ul>	Date or N/A <input type="checkbox"/>	Date or N/A <input type="checkbox"/>

### Signature of Acknowledgement

The employer representative signature confirms information and forms were supplied and due dates were identified for all ETF-administered benefits offered by the employer.

Employer representative signature  Date (MM/DD/YYYY)

The employee acknowledgment signature confirms receipt of materials and recognition of due dates.

Employee acknowledgment signature  Date (MM/DD/YYYY)



# New Employee Benefit Checklist (ET-2572)



<https://etf.wi.gov/resource/your-benefit-handbook>

<https://etf.wi.gov/resource/election-participate-variable-trust-fund>

<https://etf.wi.gov/resource/additional-contributions>

<https://etf.wi.gov/resource/beneficiary-designation>

# Distribute WRS Materials to WRS Eligible Annuitants



- Any time the annuitant's expectations of hours to be worked and/or duration of employment changes to an extent that they will now meet the WRS eligibility criteria, a new Rehired Annuitant (ET-2319) form is required.

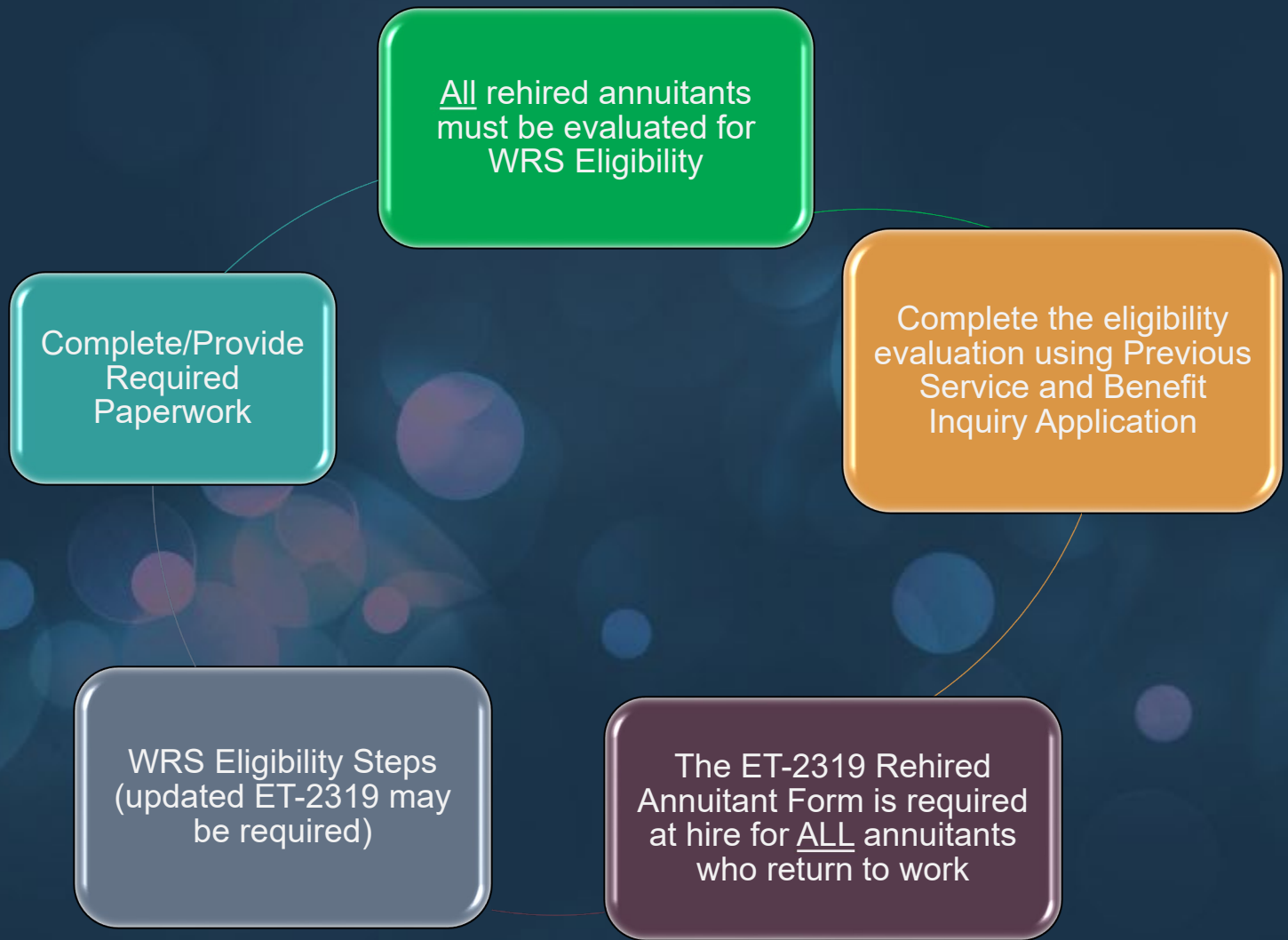
## Rehired Annuitant Expectations Change

- If the expectations did not change in the first year of employment or re-employment, on the One-Year Anniversary date the employer must evaluate the applicable hours of the annuitant from the previous year because they have now met the duration expectation.
- If the required number of hours has been worked upon the evaluation on the one-year anniversary date of employment, a new Rehired Annuitant (ET-2319) form is required.

## Rehired Annuitant Evaluation on the One-Year Anniversary of Employment

- Once an employer has determined that an annuitant was not WRS-eligible when first hired or re-hired, they had no expectation changes and were also not eligible at their one-year anniversary date, continued eligibility monitoring on a rolling 12-month basis must begin and continues until the annuitant terminates employment and re-retires.
- If an annuitant worked the required hours to meet WRS Eligibility in any 12 consecutive months, a new Rehired Annuitant (ET-2319) form is required.

## Rehired Annuitant Evaluation on a 12-Month Rolling Look-Back



# Things to Remember – Rehired Annuitants

# Resources for Employers

**WRS case managers  
Employer Communications Center  
Toll-Free (877) 533-5020 option 2**

**Employer Trainer  
[ETF SMBEmployerTraining@etf.wi.gov](mailto:ETF SMBEmployerTraining@etf.wi.gov)**



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# Thank you

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ETF E-mail Updates



608-266-3285  
1-877-533-5020

The Department of Employee Trust Funds has made every effort to ensure that this webinar is current and accurate. However, changes in the law or processes since the last revision to this webinar may mean that some details are not current. Please contact ETF if you have any questions about a particular topic in this webinar.