CHAPTER 8 — MONTHLY RETIREMENT REMITTANCE REPORT

800 Introduction

Effective January 2014, the Department of Employee Trust Funds (ETF) will only accept transactions electronically through the Online Network for Employers (ONE) site. This will include the monthly remittance reports, WRS enrollments, terminations, late reported earnings, year-end annual reports and other periodic transactions.

Each month, employers must submit to ETF a reporting of total WRS earnings by contribution category and remit contribution payment based on those earnings using the WRS Contribution Remittance Entry application of the ONE site.

Important Monthly Remittance items to remember:

- **Reporting Frequency** – A WRS Contribution Remittance Entry must be performed each month of the calendar year, even when there are no earnings to report. All remittances must be deposited on or before the deadline filing dates as specified by Administrative Rule ETF 10.63. Refer to Table 8.1 for due dates.

  **Note:** If you realize you have made a mistake on your December WRS Contribution Remittance Entry, contact the Employer Communication Center toll free at 1-877-533-5020 or 608-266-3285 for further instructions on correcting the December report.

- **Report Period Covered** – Each monthly contribution remittance entry must include the WRS reportable earnings for the month based on “when paid” (not when earned). For example, earnings for the last pay period of December, if paid in January, should be included as part of the January contribution remittance entry.

- **Report Submission** – WRS Contribution Remittance Entries can be keyed as soon as the last payroll amounts for a month are known. The requested payment date to ETF will default to the due date. Employers are encouraged to enter reports early in the month to avoid late fees, especially when holidays and weekends fall at the end of the month, just before the due date. Please note that entries must be made **a minimum of four banking days before the due date** to ensure payment is made timely. Payment to ETF can only be initiated by an employer entry.
• **Report Due Dates** – All WRS Contribution Remittance Entries must be received at ETF, or its specified agent, on or before the due dates in Table 8.1 as required in Wis. Stats. 40.06 (1) (a). If the entry is not made by the due date, Wis. Stat. § 40.06 (3) requires that an interest charge be assessed.

**TABLE 8.1 DUE DATES FOR MONTHLY REMITTANCE REPORT**

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<tr>
<th>Report for the month of:</th>
<th>Deadline filing date</th>
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<tr>
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<td>Local entities only*</td>
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<td>January</td>
<td>February 28 or 29</td>
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<td>December 31</td>
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<tr>
<td>December***</td>
<td>January 31</td>
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</tbody>
</table>

* Should this date fall on a Saturday, Sunday or holiday when state offices are closed, the report is due on the last working day of the month. Bank holidays are not recognized.

** Should this date fall on a Saturday, Sunday or holiday when state offices are closed, the report is due the following workday.

*** Though employers are encouraged to reconcile annual earnings, do not delay submission of your December report beyond the due date.

**801 Access for the Online Network for Employers’ (ONE) Application**

Access to use applications on the ONE system can be obtained by submitting a completed Online Network for Employers Security Agreement (ET-8928) to ETF. This form can be found on ETF’s Internet site at [http://etf.wi.gov](http://etf.wi.gov). Once received, ETF will send your login by e-mail. Your password information will be sent to you via the U.S. postal system. Employers may request network security for multiple employees. When an employee with network security leaves your employment, please notify ETF to terminate their security, and file a new security agreement for the successor. A new form for the successor.
When using the WRS Contribution Remittance Entry application on the ONE system, payments must be made electronically through the Automated Clearing House (ACH) process. Complete and return the Automated Clearing House (ACH) Direct Withdrawal Authorization (ET-1734), along with the security agreement, to ETF. Changes to your bank, routing number and/or account number require that you submit a new form ET-1734.

802 WRS Contribution Remittance Entry on ONE

Below is a sample of the Monthly (Employer) Remittance application screen. Please refer to the ONE Manual (ET-1733) on ETF’s Internet site.

1. Review employer name, agent name, address, and employer number for accuracy. Please contact ETF with updates.

2. Report type – Select either Regular or Supplemental. A Supplemental Report is used to correct a previously submitted Regular report. During the beginning phase of the annual
reconciliation process, you may submit a supplemental December report to correct earnings.

3. Normal Due Date – Is automatically filled with the current month’s report due date.

   **Note:** If there are less than four banking days before the due date, contact ETF at the Employer Communication Center toll free at 1-877-533-5020 or 608-266-3285 for further instructions for timely options.

4. Reporting Month and Year – The month and year are automatically prefilled on the report. Be sure the date displayed is the reporting month you wish to report. Change the report month and year if necessary.

5. Date Entered – Current date is automatically filled in.

6. Requested Transfer Date – The requested transfer date is the date your payment will be transferred from your account to ETF. It is important that you review this date for accuracy. The requested transfer date is automatically filled in based on the due date for the report. This date must be at least four banking days in the future. If you wish to make payment on a date earlier than the date prefilled, you may change the date.

7. Employee Earnings – Enter in the WRS reportable earnings by employment category. This should be the total reportable earnings paid (dollars and cents) during the designated reporting period for each employment category. To determine what constitutes WRS reportable earnings, refer to Chapter 5.

   **Note:** Our system does not permit amounts less than 0 to be entered through the ONE site. Please contact ETF if you have negative earning amounts that cause the overall total to be less than 0.

   **Note:** Recheck the dollar figures for each employment category after you enter them. *Accuracy is essential. If earnings are incorrect, the remainder of your report is likely to be incorrect.*

   - Current year earnings reported for each reporting month are earnings paid during that month, based upon actual pay date (on check), regardless of when they were earned. Prior year earnings resulting from contract settlements, reinstatements, etc., must be handled separately (refer to Chapter 11).

   - Employers on a biweekly pay plan must include three pay periods during certain months of the year.

   - If it is necessary to correct earnings/contributions reported on a previous WRS *Monthly Retirement Remittance Report* within the current calendar year, add or subtract these earnings/contributions on the next month’s remittance report.

   - If there are no earnings to report for the reporting month, enter “No Earnings” in the “Total Earnings” block and place “0” in the earnings field and submit the report by the designated due date.

9. Calculate this amount (dollars and cents) for each employment category by multiplying the
earnings in the category by the appropriate rate for that category.

10. Over and Underpayments and/or Interest Due (Line 1) – Fill in amounts from the Over/Under and/or late reporting interest notice(s) received from ETF. Your current balance is shown on the top portion of the screen.

11. Additional Contributions (Line 2) – Enter optional employee payroll deductions for additional contributions and employer-paid additional contributions, if applicable.

12. Total Invoice (Line 3) – Outstanding invoice amounts and numbers are shown on the top portion of the screen. Key the invoice number(s) only in the spaces at the bottom of the screen. The invoice amount(s) will be displayed. The total of all invoices entered will be shown on Line 3. You must pay or take credit for the full invoice amount. No partial payments can be made. Contact ETF if your credit invoice is larger than the total amount due on your report.

13. Other Payments (Line 4) – Enter optional principal payments for your Unfunded Actuarial Accrued Liability (Prior Service), if applicable.

14. Grand Total (Line 5) – Automatically calculates the sum of the report. This is the total amount that will be transferred to ETF for the month.

15. Please remember:
   a. For negative amounts you must enter a minus sign.
   b. Decimal points are required.
   c. Do not enter commas.

16. Select **Submit** when information is entered. At this point, mathematical and certain date edits will be performed. You will have an opportunity to correct entries as indicated.

17. Review information and verify the:
   a. Report month and year
   b. Transfer and due dates
   c. Employee earnings by employment categories
   d. Total contributions to be paid
   e. Additional contributions, if applicable
   f. Invoices included, if applicable
   g. Total amount to be transferred to ETF

18. Select **Confirm** after reviewing your information for accuracy.
19. A confirmation number (tracking number) is displayed and your entry is complete.
20. **Print** a copy of the screen for your records.
21. Select **Logout**.
803 Late Reporting Interest Due Charge

Wis. Admin. Code § ETF 10.64, specifies that an interest charge will be assessed on all reports and remittances not received by the due date for the specified report period. The date used to determine whether a report is late is the date the report is received at ETF or the state bank, not the postmark date. When reports and remittances are received after the due date, a WRS Over/Underpayment and/or an Interest Due Notice (ET-1517) is sent to the employer.

A. Wis. Stat. § 40.06 (3), specifies that late interest is determined by taking the calculated contributions for the month and multiplying it by .04% times the number of days the report is late.

B. The minimum interest charge is $3.00.

C. A late reporting interest charge cannot be waived according to Wis. Stat. § 40.06 (3).

D. Interest amounts that are not paid may be collected from state shared taxes as provided in Wis. Stat. § 40.06 (4).

804 Annual Reconciliation

After the final payroll for the calendar year, each employer should reconcile earnings on the Online Network for Employers (ONE) December WRS Contribution Remittance Entry with the Employee Transactions detail submitted for the year. The reconciliation must be performed before finalizing December’s remittance entry. This is done to determine the correct amounts remaining to be reported for the final month of the calendar year. However, do not delay payment of the December remittance entry beyond the due date to avoid late interest charges.

• If the amount paid to the WRS for an employment category is greater than the liability for the employees of that category, and all employee transactions are listed, the employer may take an advance credit on the December remittance entry. This can be done by deducting the earnings and contributions from the appropriate employment category therefore reducing the total contributions paid on the December remittance entry.

• If the amount paid to the WRS for an employment category is less than the liability for the employees of that category, an additional amount is due on the December remittance entry and must be included in that category’s December earnings and contributions.

You may file a supplemental entry if you have already submitted your December remittance and subsequently find that the earnings reported on your annual report do not equal the earnings submitted on your monthly WRS contribution remittance entries. The supplemental entry must include only the amount of the correction needed to balance earnings to contributions for the calendar year. Please contact the Employer Communication Center toll free at 1-877-533-5020 or 608-266-3285 for instructions on making these corrections.

At the end of the calendar year, earnings (by employment category) and additional contributions reported on the twelve WRS Contribution Remittance Entries, as well as any supplemental remittance entries, are reconciled by ETF to the participant earnings detail reported by category on:

• Any WRS Account Updates, such as terminations, leaves of absence, deaths, etc., submitted during the year (refer to Chapter 9).

• The Annual Employee Transaction Report (refer to Chapter 10).

Refer to Chapter 10 for further details on Annual Reporting and Reconciliation.