

No. 354, A.]

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CHAPTER 502.

AN ACT to repeal 66.911 (2) (a), (e) and (j); to amend 66.901 (4) (c), (5) (b) and (j) and (19), 66.902 (3) (c), 66.903 (1) (a) 2, (b) and (2) (d), 66.907 (1) (c) and (d), 66.911 (2) (a) and (d), as renumbered 66.912 (1) (b) and (m), 66.915 (5) and 66.916 (4); to renumber 66.906 (2) (c) to be 66.906 (4) (a), 66.907 (2) (a) 2 to be 66.907 (2) (a) 3, 66.911 (2) (b) and (f) to be (2) (a) and (d), respectively, and (2) (c), (d), (g) and (h) to be (2) (b), (c), (e) and (f), respectively; and to create 66.902 (3) (h), (i) and (j), 66.903 (2) (cc), 66.906 (3) (aa), (4) (b), 66.907 (2) (a) 2 and 66.911 (2) (g) and (h) of the statutes, relating to the Wisconsin retirement fund.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 66.901 (4) (c) of the statutes is amended to read:

66.901 (4) (c) Is employed in a position normally requiring actual performance of duty during not less than 600 hours a year in such municipality, *except that a participating employe who is simultaneously employed by another participating municipality shall be included under the fund by such other participating municipality for his service thereto*, and

SECTION 2. 66.901 (5) (b) (j) and (19) of the statutes are amended to read:

66.901 (5) (b) Who are contributing to any policemen's or firemen's pension fund by virtue of section 61.65 or section 62.13 (9), (9a) or (10), except that any such person may, by written notice filed with the city or village clerk, irrevocably renounce all present, future and contingent benefits under the provisions of section 61.65 or section 62.13 (9), (9a) or 10, after which such person shall be exclusively under the Wisconsin retirement fund as long as he is otherwise eligible thereunder.

(j) * * * Other than those specified in paragraphs (a) and (b) who are included under the provisions of a retirement system existing in the employing municipality on the effective date of participation of such municipality if notice of election by the governing body of such municipality, to exclude such persons from participation in this system has been received by the board prior to the effective date of participation by such municipality, *but such a person may become eligible for inclusion hereunder if such person shall, by written notice filed with the municipal clerk, irrevocably renounce all present, future and contingent benefits under such system, after which such person shall be exclusively under the Wisconsin retirement fund as long as he is otherwise eligible thereunder.*

(19) The rate determined *by the board* from the experience of the calendar year or part thereof which, *after making provision for the reserves authorized by section 66.916 (2) and* after providing for interest requirements at the prescribed rate on the annuity reserves will distribute the remaining interest income for the year to the balances in the additional, normal, municipal and prior service credit accounts of the individual employes.

SECTION 3. 66.902 (3) (c) of the statutes is amended to read:

66.902 (3) (c) In the case of a state employe or an appointed state officer who did elect to become a member of the state employes' retirement system, a part of whose prior service antedates July 1, 1943 and who re-entered state service on or after July 1, 1943, there shall be deducted from his prior service credit, the additional credit of such person plus such further sum as would have been to his credit under the state employes' retirement system had his entire state service been continuous immediately preceding January 1, 1943, excepting only sums contributed thereto in excess of the required 3 per cent of salary and interest on such excess. *When the record of any such person omits his salary for any period, the computation for that period shall be based upon the earliest salary shown by his record subsequent to the last such omission.*

SECTION 4. 66.902 (3) (h), (i) and (j) of the statutes are created to read:

66.902 (3) (h) Credit shall be given for periods subsequent to July 1, 1917, during which the employe was employed at the Grand Army Home for Veterans.

(i) A participating employe of the state of Wisconsin on the effective date who entered the service of the United States in civilian war emergency employment on or after January 1, 1942, and who was, at the time of such entry an employe of this state, and who subsequently transferred, or was transferred, immediately from such civilian war emergency employment to the service of this state shall receive credit as prior service for the time spent in such civilian war emergency employment.

(j) Prior service credit shall be granted as of the effective date to a participating employe for periods of service during which the employe was employed by the state as a conservation warden under an agreement between the conservation department or commission and any person then engaged in commercial fishing operations supervised by such warden, whereby such person paid the salary or wages of such conservation warden directly to such warden.

SECTION 5. 66.903 (1) (a) 2, (b) and (2) (d) of the statutes are amended to read:

66.903 (1) (a) 2. All such persons who become employes of any participating municipality after the effective date of participation of such municipality as provided in section 66.902, beginning upon *the first day of the calendar month following the date on which any such person * * * has met all of the other qualifications for becoming a participating employe.*

(b) Every leave of absence granted by a participating municipality to a participating employe shall automatically terminate at the end of 2 years for the purposes of this fund if not previously terminated by the participating municipality, and after * * * *any termination such person shall not be eligible for a disability annuity or his estate or beneficiaries for the \$500 death benefit as an employe of such participating municipality until * * * such employe resumes active performance of duty for the participating municipality. No leave of absence shall be deemed to have been ended or interrupted until the participating employe shall have resumed active performance of duty for the participating municipality which granted such leave of absence for at least 22 working days within a period of 30 consecutive calendar days, except that a participating employe who has resumed such active employment may become eligible for a disability annuity and his estate or beneficiaries eligible for such death benefit as long as he continues to be so actively employed.*

(2) (d) Each rate of additional contribution shall be a multiple of * * * *one* per cent and shall not exceed twice the normal contribution rate applicable to the employe. The selected rate shall be applicable to all earnings beginning on the first day of the second month following *the* receipt by the board of written notice of election to make such contributions. Additional contributions shall be made concurrently with

normal contributions and shall continue at the * * * *selected* rate until the end of the calendar year in which written notice of discontinuance or change is received by the board, *except that not more than once in any calendar year, any participating employe may increase the rate of additional contribution to be applicable to all earnings beginning on the first day of the second month following the receipt by the board of written notice of such increase.*

SECTION 6. 66.903 (2) (cc) of the statutes is created to read:

66.903 (2) (cc) Paragraphs (b) and (c) of this subsection shall not apply to participating employes whose normal contribution rate is 7 per cent.

SECTION 7. 66.906 (2) (c) of the statutes is renumbered to be 66.906 (4) (a).

SECTION 8. 66.906 (3) (aa) of the statutes is created to read:

66.906 (3) (aa) Notwithstanding the death of an applicant for a retirement annuity under this subsection while such application is pending, the annuity applied for shall be payable if the applicant is alive at any time after the date of receipt of such application by the board, provided that the board had received the application within 30 days of the date of termination of employment.

SECTION 9. 66.906 (4) (b) of the statutes is created to read:

66.906 (4) (b) Upon subsequent retirement, a former annuitant shall be required to accept the same form of annuity as that under which he initially retired.

SECTION 10. 66.907 (1) (c) and (d) of the statutes are amended to read:

66.907 (1) (c) The * * * reversionary annuity shall be * * * *based upon the portion of the accumulation from additional credits* specified in the notice of election to have such annuity paid.

(d) Any such reversionary annuity shall begin on the * * * *first day of the calendar month in which the death of the employe annuitant occurs*, provided the beneficiary is alive at such time. If the beneficiary * * * is not * * * *alive at such time*, no reversionary annuity shall be payable, but only the death benefit as provided in section 66.908.

SECTION 11. 66.907 (2) (a) 2 is renumbered 66.907 (2) (a) 3.

SECTION 12. 66.907 (2) (a) 2 of the statutes is created to read:

66.907 (2) (a) 2. Except for a disability arising out of employment for a participating municipality, no participating employe shall be eligible for a disability annuity until he has completed at least 5 years of service for such participating municipality in a position or positions for which he received either current service or prior service credit.

SECTION 13. 66.911 (2) (a), (e) and (j) of the statutes are repealed.

SECTION 14. 66.911 (2) (b) and (f) of the statutes are renumbered 66.911 (2) (a) and (d), respectively, and are amended to read:

66.911 (2) (a) One trustee shall be a chief executive or member of the governing body of a participating city or village and shall be designated as the * * * *city or village* trustee. The first such appointee shall serve until January 1, 1948.

(d) One trustee shall be the chairman or member of the governing body of a participating county * * * or town * * * and shall be designated as the * * * *county or town* trustee. The first such appointee shall serve until January 1, 1949.

SECTION 15. 66.911 (2) (c) and (d) of the statutes are renumbered (2) (b) and (e), and (2) (g) and (h) are renumbered (2) (e) and (f).

SECTION 16. 66.911 (2) (g) and (h) of the statutes are created to read:

66.911 (2) (g) One trustee shall be a participating state employe and shall be designated as the state employe trustee. The first such appointee shall serve until January 1, 1954.

(h) One trustee shall be designated as the state trustee. The first such appointee shall serve until January 1, 1955.

SECTION 17. 66.912 (1) (b) and (m) of the statutes are amended to read:

66.912 (1) (b) Consider and pass on all applications for annuities and benefits, authorize the payments of all annuities and benefits and suspend any such payment, all in accordance with the provisions of sections 66.90 to 66.919, *except that separation benefits may be paid upon the approval of the executive director and the actuary. No application shall be filed with the board unless the date therein specified on which an annuity is to begin shall be not later than 90 days after the date of receipt of such application by the board.*

(m) Have the accounts of this fund audited at least annually * * * by the department of state audit.

SECTION 18. 66.915 (5) of the statutes is amended to read:

66.915 (5) Interest for the year, at the prescribed rate, shall be charged or credited

as the case may be, at the end of each year, on the * * * balances at the beginning of * * * the year in the prior service obligation account and * * * in the current service obligation account. Interest shall be credited at the end of the year on all contributions for prior service in accordance with section 66.905 (1) (a) at the prescribed rate, assuming that all contributions were received by the fund on the due date and also assuming that the contribution for each month was one-twelfth of the total contribution for prior service for the year. Interest shall be credited at the end of the year on all contributions for prior service received in accordance with section 66.905 (1) (b) at the prescribed rate from the date of receipt. Interest, at the rate of one-twelfth of the effective rate then in effect, for each month or fraction thereof, shall be charged to the current service account, at the end of the year, or on accounts receivable from any municipality, except the state of Wisconsin, for both employe and municipality contributions which are not received by the fund within the calendar month following the due date. Any such interest chargeable on employe and municipality contributions from a department, board or commission of the state of Wisconsin, shall be payable if the monthly payroll report provided for by section 66.903 (2) (e) shall not be received by the fund on or before the twentieth day of the calendar month following the due date; when any such interest is payable the board of trustees shall certify the amount thereof with an explanation of such charge, together with a voucher in payment therefor to the director of budget and accounts who shall forthwith approve such voucher and charge the same to the appropriation of the department, board or commission which failed to submit its payroll report to the board of trustees on time. The state treasurer shall forthwith issue his check or checks therefor to the Wisconsin retirement fund.

SECTION 19. 66.916 (4) of the statutes is amended to read:

66.916 (4) The balance at the beginning of any year in the annuity payment or annuity payment surplus account, as adjusted by transfers thereto and payments therefrom, shall be credited with interest at the prescribed rate as of the end of each year.

SECTION 20. The amendment to 66.903 (1) (a) 2 in section 5 of this act shall take effect at midnight June 30, 1949 and the remainder of this act on passage and publication.

SECTION 21. The amendments to 66.911 (2) (a) and (d), as renumbered, shall not terminate the tenure of the incumbents for the current terms.

Approved July 19, 1949.
