

federal authorities any required remittance shall be delivered forthwith to the public employes social security fund in Madison and shall be accompanied by a statement from the public agency explaining the adjustment.

History: 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58.

SSF 1.07 Interest penalties. (1) If any quarterly wage report is not received by the public employes social security fund within the deadlines established pursuant to sections SSF 1.03, 1.04 and 1.05, a minimum late filing fee of \$3.00 for each month or part of a month after the deadline shall be charged until the completed report and proper remittance are received. On reports covering contributions in excess of \$600, interest will be charged at the rate of $\frac{1}{2}\%$ on such contributions for each month or part of a month from the date due until the completed report and proper remittance are received.

(2) The covered public agency concerned shall transmit to the public employes social security fund the federal interest penalty on any contributions due on any adjustment report which is determined by the federal government to be delinquent.

History: 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58.

SSF 1.08 Repeal of rules and regulations. The rules and regulations heretofore promulgated are hereby repealed.

History: 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58.

SSF 1.09 Effective date. These rules and regulations shall be effective January 1, 1958, except that the time deadlines provided herein shall be applicable to all wage reports for periods beginning on or after January 1, 1958.

History: Cr. Register, December, 1957, No. 24, eff. 1-1-58.

memorandum. Such transmittal memorandum must be submitted in duplicate pursuant to detailed instructions from the public employes social security fund.

History: 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58; am. (2), Register, June, 1959, No. 42, eff. 7-1-59.

SSF 1.05 Submission of initial wage reports. The initial quarterly reports and required remittances covering the period from the effective date of coverage to the end of the quarter in which any public agency becomes covered under the agreement modification between the state and the social security administration must be received by the public employes social security fund on or before the date fixed by the public employes social security fund for the filing of such initial reports. This established deadline shall be so fixed as to be not less than 70 nor more than 80 days after the approval of the agreement modification by the social security administration. Whenever the social security administration shall extend the time for the filing of initial retroactive wage reports the public employes social security fund may grant an extension of the deadline for the receipt of such reports by the public employes social security fund.

History: 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58.

SSF 1.053 Fees. A fee comprises payment for personal services not customarily compensated by wages or salaries, and shall be limited to either:

(1) Payment for a specific act of a public official performed in his official capacity, including fees of officials fixed by statute, or

(2) Payment to members of a profession licensed, registered or certified by the state to perform or furnish a specific professional service for which by custom or otherwise the compensation is a fixed amount. Compensation for any continuing relationship, express or implied, shall not be deemed a fee but shall be considered as salary regardless of the method of determining the compensation.

History: Cr. Register, March, 1965, No. 111, eff. 4-1-65.

SSF 1.055 Part time positions and offices. A part time position or office is one which does not normally require the active performance of duty for at least 30 hours in each of at least 36 weeks in a calendar year.

History: Cr. Register, July, 1958, No. 31, eff. 8-1-58.

SSF 1.06 Filing of adjustment reports. (1) The original and one copy of any adjustment report required by the social security administration shall be dated and signed by the authorized agent for any coverage group other than state departments before submission to the public employes social security fund. The original and 2 copies of any adjustment report shall be dated and signed by the authorized agent for each state department before submission to the public employes social security fund.

(2) The required copies of any adjustment report which becomes necessary shall be submitted to the public employes social security fund at Madison for transmittal to the federal offices in conformity with federal regulations.

(3) When an adjustment wage report is prepared by a representative of the social security administration because of errors or omissions in the reporting of "covered wages" which are ascertained by

SSF 1.03 Submission of quarterly reports by agencies other than state departments. (1) For each public agency other than the state, the original and one duplicate copy of the consolidated quarterly wage report shall be submitted to the public employes social security fund for each public agency in conformity with the requirements of the federal social security administration. If a public agency has been assigned 2 or more unit numbers, then a separate report in duplicate must be submitted for each unit number.

(2) Each quarterly wage report, properly completed, must be received by the public employes social security fund not later than its last working day of the calendar month following the end of the calendar quarter year excluding Saturdays, Sundays and holidays.

(3) Each quarterly wage report must be accompanied by a single check made payable to the public employes social security fund, which shall equal both the required contribution by the public agency and the required deductions from the earnings of covered personnel, except as provided in subsection (5).

(4) Each quarterly report must be a consolidated report, which shall include all covered wages paid to personnel employed by any departments, boards, and commissions reportable under the identification number assigned to the public agency, except as provided in subsection (5).

(5) A separate quarterly wage report shall be submitted by a public agency for any coverage group under the state teachers retirement system or the Milwaukee teachers annuity and retirement fund. Such report shall be accompanied by a single check comprising the required deductions from the earnings of all of the covered personnel. The employer contributions for such coverage groups will be paid by the state.

History: 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58; am. (2), Register, June, 1959, No. 42, eff. 7-1-59.

SSF 1.04 Submission of quarterly reports by state departments.

(1) Each state department shall submit to the public employes social security fund the original and 2 carbon copies of a consolidated quarterly wage report in conformity with the requirements of the United States social security administration.

(2) Such quarterly wage report, properly completed, shall be submitted to the public employes social security fund as soon as possible after the last pay checks to be issued during the quarter have been distributed. The absolute deadlines for the receipt of such quarterly wage report by the public employes social security fund shall be its last working day of the calendar month following the end of the calendar quarter year excluding Saturdays, Sundays and holidays.

(3) Each state department with covered wages paid on a state payroll shall submit in duplicate a duly numbered and certified voucher for the payment of employe and employer contributions pursuant to detailed instructions from the department of budget and accounts and from the public employes social security fund.

(4) The quarterly wage report submitted pursuant to section SSF 1.04 (2) and the certified voucher submitted pursuant to section SSF 1.04 (3) shall be accompanied by the quarterly OASI transmittal

Chapter SSF 1

PUBLIC EMPLOYES SOCIAL SECURITY FUND

SSF 1.053 Rec'd

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SSF 1.01 Authorization. Pursuant to the provisions of section 66.99 (11), Wis. Stats., the following rules and regulations are promulgated to be applicable to each public agency as defined by section 66.99 (1) (a), Wis. Stats., which is included under the federal old age and survivors insurance system and to each state department having personnel included thereunder.

History: 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58.

SSF 1.02 Designation of agents. (1) Each public agency except as provided in Wis. Adm. Code section SSF 1.02 (2), 1.02 (3) and 1.02 (4) shall designate one individual through whom all transactions with the public employes social security fund shall channel, and who shall be responsible for all reports submitted to the fund. Such designation shall also list an alternate who shall be authorized to act in the event of the inability of the person designated to perform such duties because of absence, disability or death. Such designation shall be filed with the public employes social security fund.

(2) In cities of the first class an agent shall also be appointed by the Milwaukee board of school directors for the persons under the Milwaukee teachers annuity and retirement fund and by the Milwaukee board of vocational and adult education for the persons under the state teachers retirement system.

(3) The individual designated by each participating municipality under the Wisconsin retirement fund to be responsible for all transactions with the Wisconsin retirement fund will be the individual through whom all transactions with the public employes social security fund shall channel without any further designation by such participating municipality.

(4) The official designated pursuant to section 66.901 (16), Wis. Stats., to be responsible in matters pertaining to the Wisconsin retirement fund for each state department shall be the individual through whom all transactions with the public employes social security fund shall channel without any further designation or certification.

History: 1-2-56; r. and recr. Register, December, 1957, No. 24, eff. 1-1-58.