

Chapter ETF 1**DEFINITIONS**

ETF 1.01 Definitions

ETF 1.01 Definitions. The following are definitions for words, phrases and terms used in all ETF rules:

(1) "Department" means the department of employe trust funds created by section 15.16, Wis. Stats.

(2) "Board" means the employe trust funds board created by section 15.16 (1), Wis. Stats.

(3) "Retirement program" means a retirement fund or system created by chapter 41 or 42, Wis. Stats.

(4) "Creditable service" has the meaning set forth in section 41.09, Wis. Stats., relative to the Wisconsin retirement fund; section 42.245, Wis. Stats., relative to the state teachers retirement system; and section 42.78, Wis. Stats., relative to the Milwaukee teachers retirement fund.

(5) "Earnings for services rendered", as set forth in sections 40.11 (2) (a) and (5), 41.02 (6) (a) and (18), 42.40 (6a) and 42.80 (8) Wis. Stats.:

(a) Means the gross amount available for payment to an employe as salary or wages for performance of duties or activities for the employer, or which would have been available for payment to such employe except for the employe's election that part or all of such amount be used for other purposes. Such gross amount shall be determined prior to deductions for taxes, insurance premiums, retirement contributions or deposits, charitable contributions, etc.

(b) Does not mean payments made for reasons other than performance of duties or activities, including but not limited to the types of payments listed below:

1. Payments contingent on the employe providing the employer with or assisting the employer in acquiring tangible or intangible property of the employe.

2. Payments contingent on the employe having attained:

a. An age greater than 50, if the employe's position is subject to section 41.11 (6) (d) 3.c. or d.

b. An age greater than 57, if the employe's position is subject to sections 20.926 or 41.11 (6) (d) 3. b.

c. An age greater than 60 for all other employes.

3. Payments contingent on the employe having terminated covered employment or having died.

4. Payments contingent on the employe terminating employment at a specified time in the future including payments to secure voluntary release of an unexpired contract of employment.

5. Damages, attorney's fees, interest or penalties paid under court judgment or by compromise settlement to satisfy a grievance or wage claim even though the amount of damages or penalties might be based on previous salary levels. Where the court directs that salary be paid for a specified period of time, however, such payment would be covered compensation applied to the period specified by the court.

6. Any amount paid in the last 5 years of employment which is the result of a change in the method of computing the base compensation of an employe, unless such change in method for computing the base compensation is a permanent change and is broadly applicable to the employes of that employer or unless such change is the result of a significant change in the nature of the duties and activities expected of the employe.

History: Cr. Register, May, 1974, No. 221, eff. 6-1-74; cr. (5), Register, June, 1976, No. 246, eff. 7-1-76.