



EMPLOYER GUIDE

Updated 7/2025

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EMPLOYER CONTACT RESPONSIBILITIES

The Wyoming Retirement System (WRS) relies heavily on partnering with each of our participating employers to achieve sound retirement benefits administration and provide the best service to employees. The things we do together today will significantly impact your employees' financial future. Thank you for partnering with us.

WRS asks each participating Employer to designate one or more contacts to WRS to enhance our partnership in providing retirement benefits to your employees. Please provide WRS Employer Reporting with information on any changes to your employer contact, including their name, phone number, email address, and title.



As the employer contact, WRS understands retirement may not be your primary focus, and we ask you to direct your employees to WRS with questions or for account-related service. Contact WRS to request printed materials such as pension handbooks, 457 plan information, and other information. We also encourage employer contacts to work with WRS Retirement Educators to schedule their staff seminars and events.

WRS may also periodically send information to your employees, and we thank you in advance for forwarding or distributing these communications.

IMPORTANCE OF ACCURATE REPORTING AND COMPLIANCE

Accurate reporting of member information and data is of the highest importance. Only accurate reporting can result in the correct information to members for years and influence the member's retirement planning decisions. Also, WRS relies on employers to comply with state statutes, maintain the plan's federal tax-qualified status, preserve the plan's financial soundness, and maintain fairness to all members.

WRS's external auditor will test employer compliance with rules and statutes. The external compliance auditor will contact your agency before any audit. The auditor may travel to your office to gather information. The auditor will also educate the agency personnel on compliance issues as needed.

WRS intends for these interactions to be collaborative assistance in ensuring that WRS' plans are administered consistently and according to State and Federal regulations to maintain compliance and fairness to all members and employers.

Along with many other duties, the external auditor will ensure the following items are correctly and consistently to protect employees' retirement benefits:

- Verify that agencies are complying with applicable Wyoming rules and statutes
- Ensure salaries reported meet the definitions of "salary" based on the rules and statutes
- Verify employee contributions correspond with reported salaries
- Test compliance with Internal Revenue Code 414(h)(2) regarding Employer Pick-up Contribution regulations
- Ensure agencies have proper documentation on file to comply with Federal Social Security Administration Section 218 requirements
- Test compliance with effective dates for the WRS 457 Plan

EMPLOYEE INFORMATION UPDATE

Member employees can update their contact information, beneficiaries, and more in their Online Pension Account or send printed pension or 457 Plan forms directly to WRS.

..... **Pension:**
.....<https://pension.wyo.gov/>
..... **Deferred Comp 457 Plan:**
..... <https://wrsdcp.empower-retirement.com/>
..... or by sending printed pension or 457 Plan forms directly to WRS.

GENERAL INFORMATION

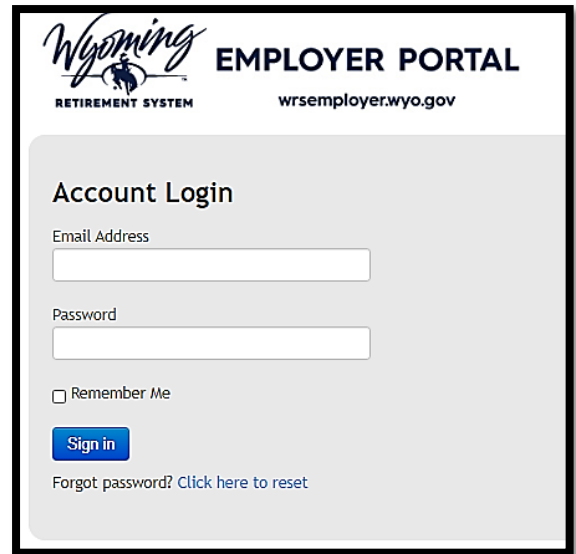
WRS Website is **retirement.wyo.gov**; you will find helpful information and a login link to the WRS RAIN Employer portal.

Employer Portal website:

WRSEMPLOYER.WYO.GOV

The WRS RAIN employer portal enables employers to

- Enroll New Employees
- Upload any of the following:
 - Contributions
 - Terminations
 - Service Breaks
 - Adjustments
- View Outstanding Invoices
- Track payments



The screenshot shows the 'EMPLOYER PORTAL' for the Wyoming Retirement System. The URL 'wrsemployer.wyo.gov' is displayed. The 'Account Login' section includes input fields for 'Email Address' and 'Password', a 'Remember Me' checkbox, and a blue 'Sign in' button. A link for 'Forgot password? Click here to reset' is located below the button.

CONTRIBUTIONS DEADLINES & INTEREST

The monthly contribution templates must be uploaded and payment received by WRS by the 12th of the month for the previous month's payroll.

- WRS cannot process retirements or refunds until final contributions are received; the deadline on the 12th helps prevent delays to these and other WRS functions and business processes.
- New employees can be added once the previous month's contributions have been loaded on the portal.
- The interest rate of 6.8% will be applied to all contributions submitted later than the payment deadline set in statute (WS 9-3-413 for most plans).
- The deadline ensures the fiscal soundness of the System and fairness among participating employers and members.
- WRS will consider legitimate extenuating circumstances and deferral of late payment interest charges on a case-by-case basis.



PORTAL ACCESS/MANAGE REPRESENTATIVES

PERMISSION TYPES

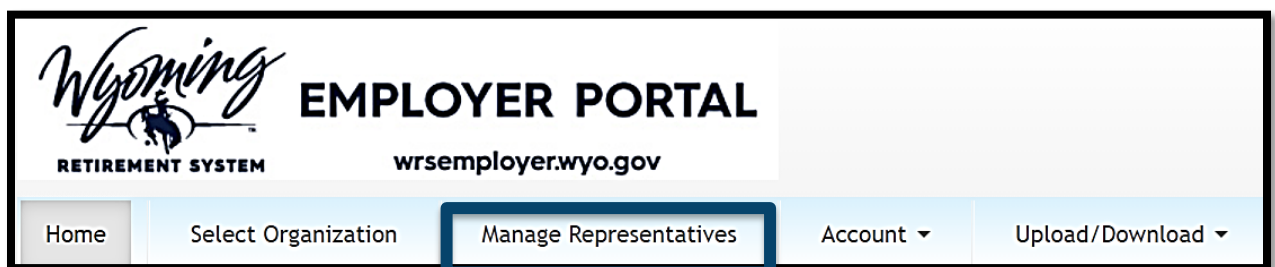
There are two types of user permissions in the Employer Portal:
Administrators or Representatives.

- **Administrators** have all functionality in the Employer Portal and can add/remove Representatives.
- **Representatives** can log onto the Portal on behalf of an Employer and have similar functionality but cannot add/remove other users. In most cases, your access type is a Representative.

PORTAL FUNCTIONS	REPRESENTATIVE	ADMINISTRATOR
Ability to Upload		
Monthly Contributions	X	X
Terminations	X	X
Service Breaks	X	X
Adjustments	X	X
New Employees	X	X
Ability to Add/Remove Representatives		X

MANAGING REPRESENTATIVES

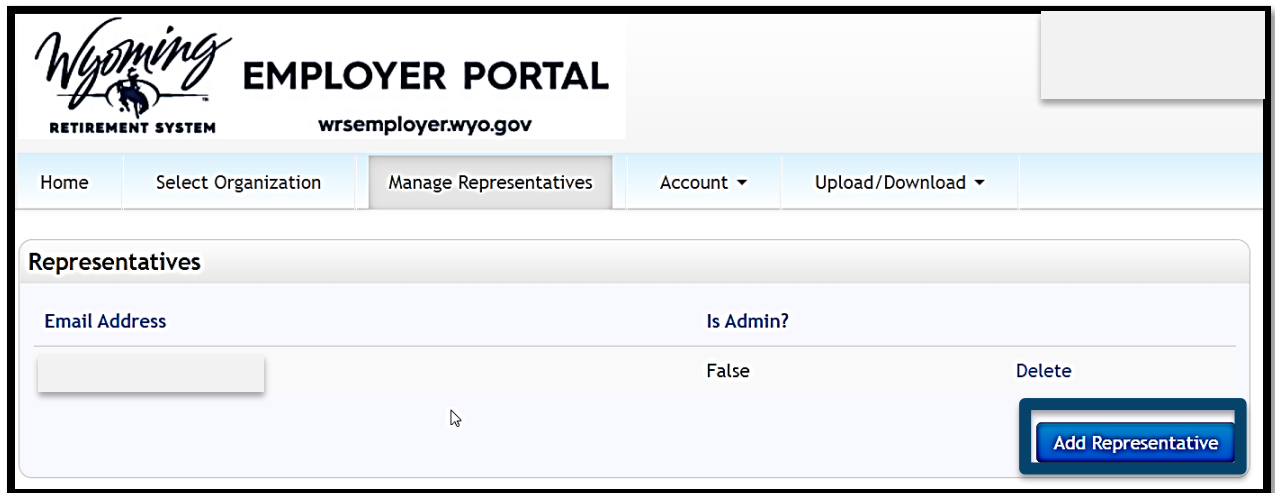
To manage your representatives, click on [Manage Representatives](#) on the menu bar.



To ensure our records are accurate, please submit a contact update form whenever there is a change in personnel. Any representatives not listed on the updated form will be removed from our contacts and the portal.

ADDING REPRESENTATIVES

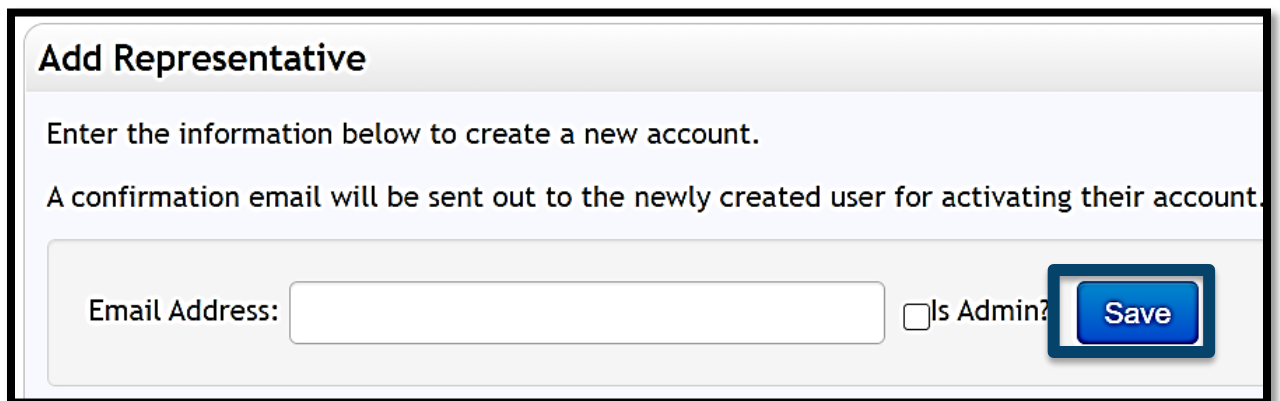
To add a representative, click the [Add Representative](#).



The screenshot shows the 'EMPLOYER PORTAL' for the Wyoming Retirement System at wrsemployer.wyo.gov. The navigation bar includes 'Home', 'Select Organization', 'Manage Representatives' (which is highlighted), 'Account', and 'Upload/Download'. Below the navigation bar, the 'Representatives' section contains a table with columns 'Email Address' and 'Is Admin?'. The table has one row with an empty input field for the email address and the value 'False' for the admin status. A 'Delete' link is visible next to the row. A blue 'Add Representative' button is located at the bottom right of the table.

Enter the email address of the person you want to add as a representative.

Click on [Save](#)



The 'Add Representative' form prompts the user to 'Enter the information below to create a new account.' and states that 'A confirmation email will be sent out to the newly created user for activating their account.' The form includes an 'Email Address:' label followed by a text input field, an 'Is Admin?' checkbox, and a blue 'Save' button.

Note: If you want them to have the ability to add and remove representatives, select the Is Admin check box. Typically there is one administrator per Employer.

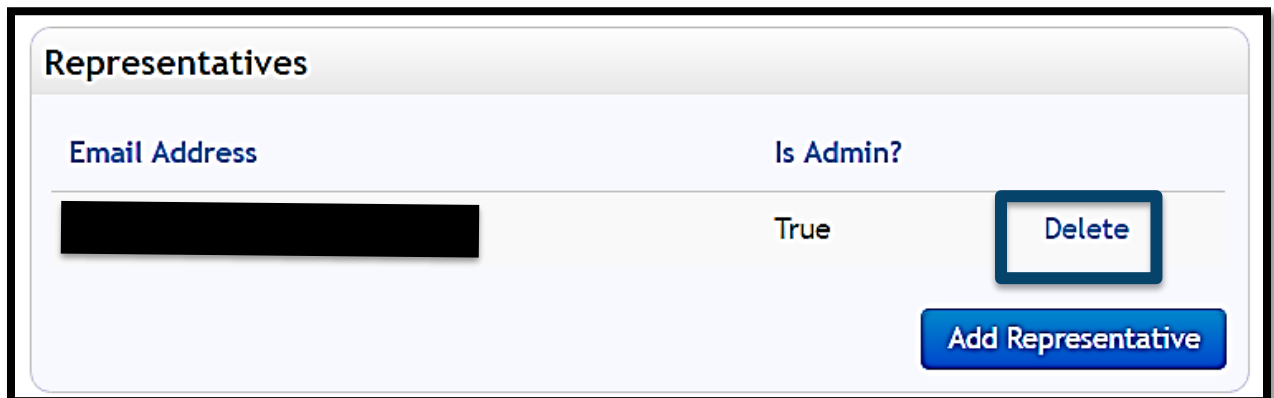
RAIN PORTAL INVITATION EMAIL

The RAIN Portal will automatically email the new representative and invite them to set up their RAIN portal account (check spam). See the section on Account Set-up for complete instructions. Each user should have a separate login and password.

NOTE: If the agency does not have an administrator or the administrator cannot add a user through the Employer Portal, please complete the Employer Portal User Authorization Form. The form is on our website at <https://retirement.wyo.gov/Employers/Employer-Portal>. After WRS receives the completed form, the new user will receive an email notifying them to log in.

REMOVING REPRESENTATIVES

To remove a representative on the Home Screen under Representatives, click Delete next to the representative you wish to remove. The representative will no longer have permission or access to the RAIN portal for your agency.

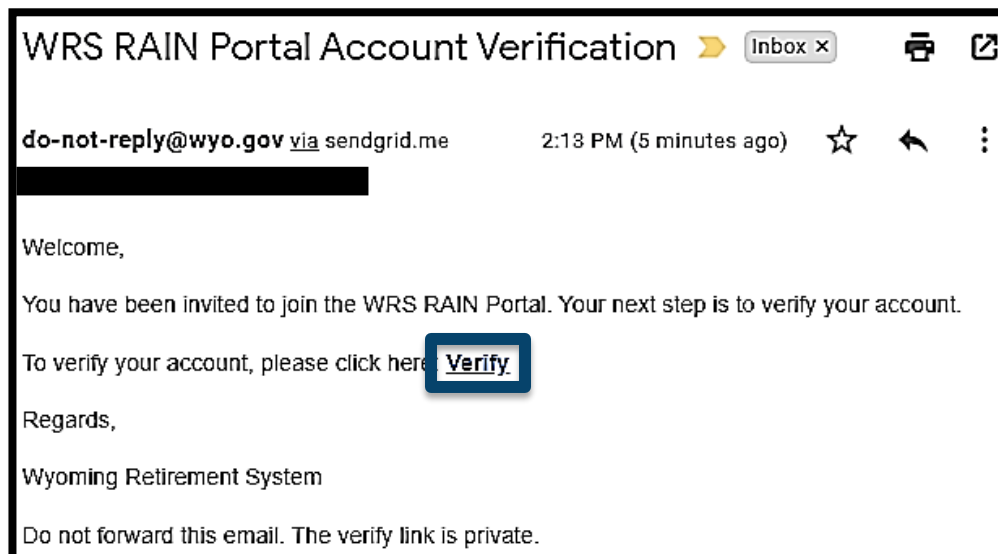


The screenshot shows a web interface titled "Representatives". It contains a table with two columns: "Email Address" and "Is Admin?". The "Email Address" column has a redacted entry (a black box). The "Is Admin?" column shows "True". To the right of the "True" entry is a blue button labeled "Delete". Below the table is a blue button labeled "Add Representative".

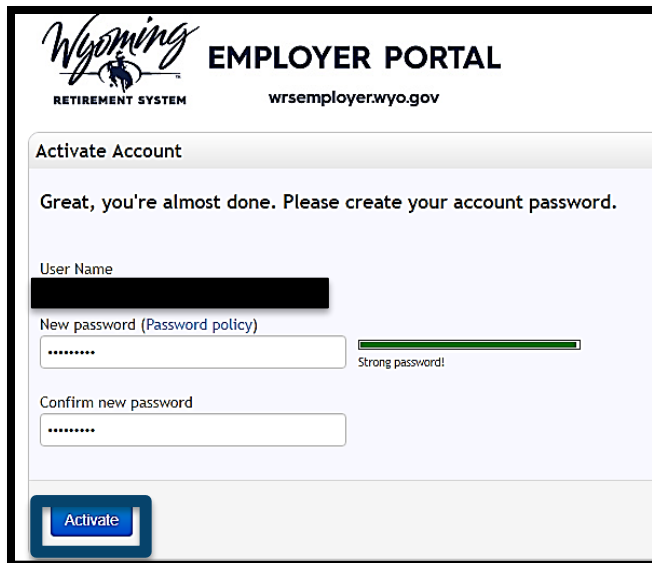
ACCOUNT SET-UP

Once a representative has been added to the RAIN portal, you will receive an email from do-not-reply@wyo.gov with the subject line of WRS RAIN Portal Account Verification (make sure to check your spam).

Once you open the email, click on Verify.



Clicking on verify will take you to the WRS Employer Portal to set up your password; see the [password policy](#) for guidelines to set a password. The bar will turn green when you have established a strong password. Click on [Activate](#).



Wyoming
RETIREMENT SYSTEM

EMPLOYER PORTAL
wrsemployer.wyo.gov

Activate Account

Great, you're almost done. Please create your account password.

User Name
[Redacted]

New password ([Password policy](#))
[Password field] Strong password!

Confirm new password
[Password field]

[Activate](#)

Password policy

Password minimum length:	9
Password Maximum length:	25
Required digits:	1
Required upper-case letters:	1
Required special characters:	1
Allowable special characters:	!@#\\\$%*()_+^&}{;:?,

The screen below will appear, then click on [Log On](#).



Wyoming
RETIREMENT SYSTEM


EMPLOYER PORTAL
wrsemployer.wyo.gov

Activation Complete!

Your Account has been successfully activated. You can now log in using the email address and password you supplied during the registration.

Click here to [Log On](#)

Enter your email and password and click on [Sign in](#)

**EMPLOYER PORTAL**
wrsemployer.wyo.gov

Account Login

Email Address

Password

☐ Remember Me

[Sign in](#)

Forgot password? [Click here to reset](#)

HOME SCREEN

After you log in to the portal, you will be on your employer's HOME screen.

Note: if you are a representative for multiple agencies, your screen will look different; see the following page for instructions on how to get to the home screen of the agency you wish to access.

On this screen, you can see the following:

- Account Information
- Representatives
- Bills/Invoices
- Uploads
- Our Contact Information

The screenshot shows the HOME screen with a navigation bar at the top containing: Home, Select Organization, Manage Representatives, Account (dropdown), and Upload/Download (dropdown). The main content area is divided into several sections:

- Account Information:** Fields for Name, Employer, Category, Main Address, and Website. A callout box states: "Your Agency Information will appear here."
- Representatives:** A section for listing active representatives. A callout box states: "List of current active representatives." An "Add Representative" button is located at the bottom right of this section.
- Uploads:** A section for recent uploads. A callout box states: "Any recent uploads will appear here, the most recent upload will be listed first."
- Bill/Invoices:** A table with columns: Invoice #, Amount, Remaining, and Due. It shows "No bills" and a "Total Amount Due: \$0.00". A large blue arrow points from the "Account Information" section to this section, with the text "Outstanding Bills or Invoices" above it.
- Contact Us:** Contact information for Wyoming Retirement System, including address, phone numbers, and email. A callout box states: "Our contact information."

NAVAGATING MULTIPLE AGENCIES

If you are a representative of more than one organization, you will be presented with a list of organizations to choose from before you get to the home screen.

If you know the RAIN Employer ID of the organization you want to manage, enter it and click on Go. Otherwise, find the number on your list and click on it.


Organization List

Rain ID

Go

Rain ID ↓	Organization Type	Name
1	Employer	AGENCY # 1
4	Employer	AGENCY #2
5	Employer	AGENCY #3

If you need to switch between organizations, go back to Select Organization link in the menu bar.

**EMPLOYER PORTAL**
wrsemployer.wyo.gov

Home

Select Organization

Manage Representatives

Account ▾

Upload/Download ▾

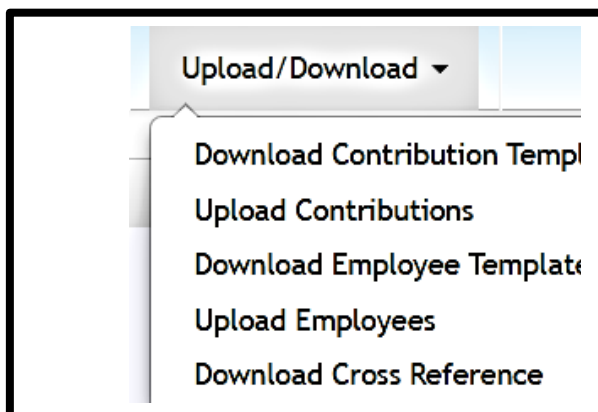
OVERVIEW OF UPLOADS

The employer portal allows you to upload employees, contributions, terminations, and manage service breaks via two Excel file formats: the **Employee Template** and the **Contribution Template**.

The **Employee Template** enrolls new employees.

The **Contribution Template** is used to:

- Upload employee's monthly contributions, hours, and salary
- Manage service breaks
- Terminate Employees
- Upload adjustments to employee's monthly contributions, hours, and salary



EMPLOYEE TEMPLATE

This section will detail how to use the **Employee Template** to enroll employees.

NEW EMPLOYEES

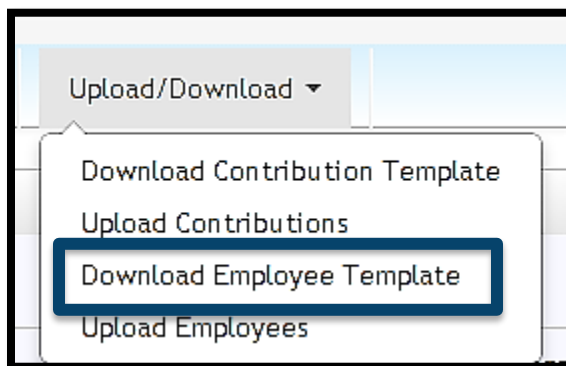
Employers must register new employees in the Employer Portal using the Employee Template.

When entering new employees on the Employee Template, it is essential that all information is correct and that an email address for the new employee is on the template. Please double-check that the email address is valid; the employee will use it to activate their Online Pension Account. WRS suggests employees use a personal email address, which they will still have access to should they leave your organization.

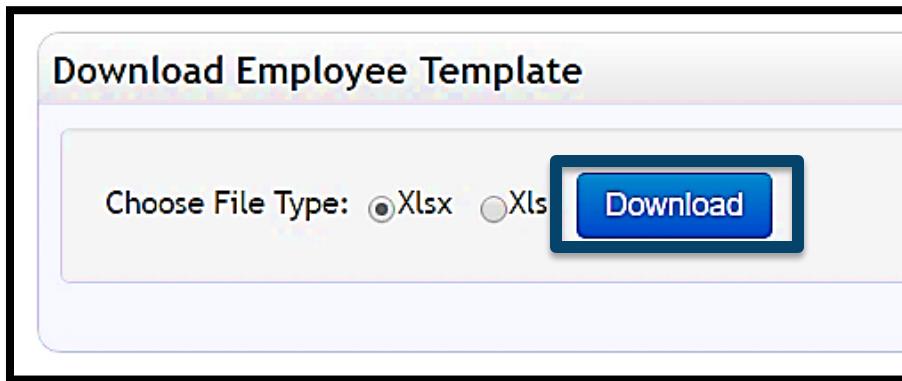
We also ask that double check the Social Security Number is correct. An erroneous SSN results in incorrect information in the WRS database or an employee having two accounts if enrolled previously. If you find this has occurred, contact WRS as soon as possible. The employee will need help when they try to access their account via the Participant Portal and when refunding or retiring.

DOWNLOAD THE EMPLOYEE TEMPLATE

To download the **Employee Template**, select from the Upload/Download on the menu bar and click on the Download Employee Template:



The next step is to choose which Excel file format you want to use (leave the default selection of Xlsx format to ensure your upload does not fail) and click the Download button.



The screenshot shows a web interface for downloading an employee template. The title is "Download Employee Template". Below the title, there is a section labeled "Choose File Type:" with two radio button options: "Xlsx" (which is selected) and "Xls". To the right of these options is a blue button with the text "Download".

COMPLETE THE EMPLOYEE TEMPLATE

You must complete all required columns (required columns have an asterisk*next to the column name).

ROWS IN THE EMPLOYEE TEMPLATE

When you initially download the ***Employee Template***, one row is pre-populated with your Employer RAIN ID and Employer Name. RAIN will not import rows without those values. If you need to upload, more than one employee copy the information in columns A & B down as many lines as you need.

- Each row represents a single employee.
- Employers can load new employees as often as needed.

EMPLOYEE TEMPLATE COLUMNS GUIDE

COLUMN	HEADER	DESCRIPTION	REQUIRED
A	Employer RAIN ID	Organizations RAIN ID.	X
B	Employer Name	Organizations name.	X
All Columns below are the Employee's Information			
C	Prefix	Select an appropriate prefix from the drop-down.	
D	First Name	Legal first name	X
E	Middle Name		
F	Last Name	Legal last name *	X
G	Suffix	Select from the drop-down or leave blank	
H	SSN	Social Security Number of your employee **	X
I	Date Of Birth	Date of birth in MM/DD/YYYY format	X
J	Gender	Drop-down - Select a gender.	X
K	Service Type	Drop-down - Select service type (see the chart on the next page for additional information if you need clarification).	X
L	Employment Type	Drop-down - Select employment type.	X
M	Plan Name	Drop-down Select an appropriate plan.	X
N	Hire Date	Enter the hire date	X
O	Address Line 1	Employee's mailing address.	X
P	Address Line 2		
Q	City	Employee's mailing address city.	X
R	State	Drop-down Select 2-digit US state code.	X
S	Zip	Zip Code five digits	X
T	Zip+4	Enter zip +4 if you have it.	
U	Phone	Enter the member's home or mobile number	X
V	Phone Type	Drop-down select home or mobile	X
W	Email	The employee's email address. ****	X
X	Comments/Errors	WRS use only- If an upload fails, you will receive an error message for each row with issues.	

* If you are uploading a new employee who previously served under a different name in a position covered by a WRS Pension. The employee must complete an Account Information Change Form. The completed form and legal documentation supporting the change must be sent to WRS as soon as possible.

Once WRS has updated the employee's record, the employer can add the employee via the Employer Portal with the correct name information.

If you need to register them right away, you can upload them with the name on record with RAIN, and WRS will change the name in the system when we receive the form and documentation.

** If your employee is already a member of the WRS, the social security number entered will find your employee in the RAIN system. If the SSN is in the RAIN system, their *Date of Birth*, *First Name*, and *Last Name* will also be validated against the one found in the RAIN system. If there is any difference, you will receive an error.

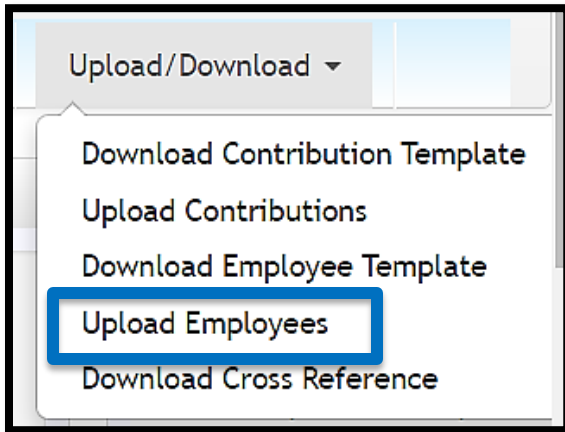
**** **This field is vital; once the new employee is uploaded, the system will generate an email inviting the employee to sign in to the Participant Portal to add their beneficiaries and manage their account. The preferred email address would be the employee's personal email address, not work.**

SERVICE TYPE CATEGORIES	DESCRIPTION
Regular (most commonly selected):	The employee does not belong in the other categories.
RehiredRetireeContinuedBenefit:	The employee is a retired member receiving a monthly benefit and will continue to receive their pension payments.
RehiredRetireeStoppedBenefit:	The employee is a retired member receiving a monthly benefit and has chosen to stop their pension payments and be enrolled.
StateOnlyAWEC:	The employee is a State of Wyoming at-will employee.

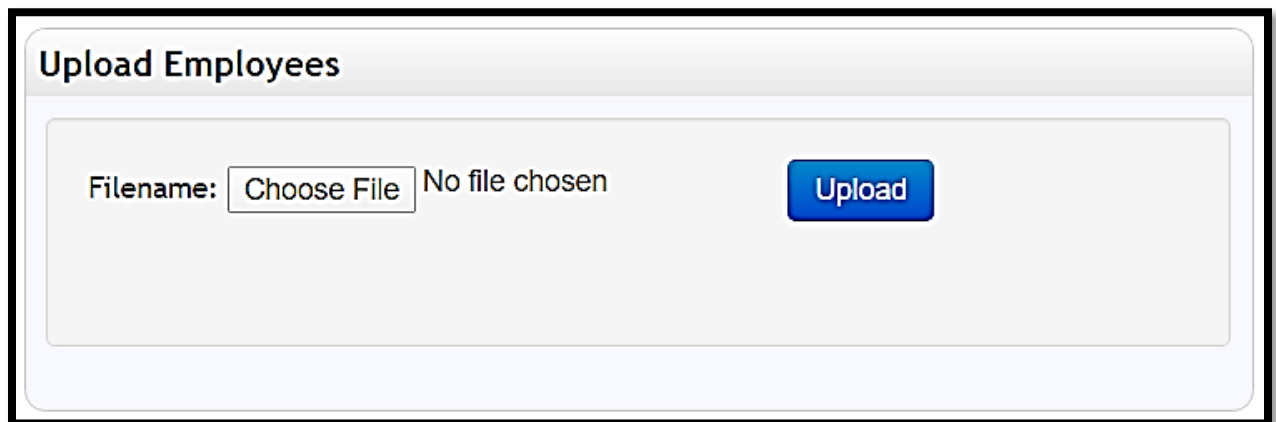
UPLOADING THE EMPLOYEE TEMPLATE

Complete the Employee Template and save the file.

Return to the Employer Portal and select Upload/Download on the menu bar and then click on Upload Employees:



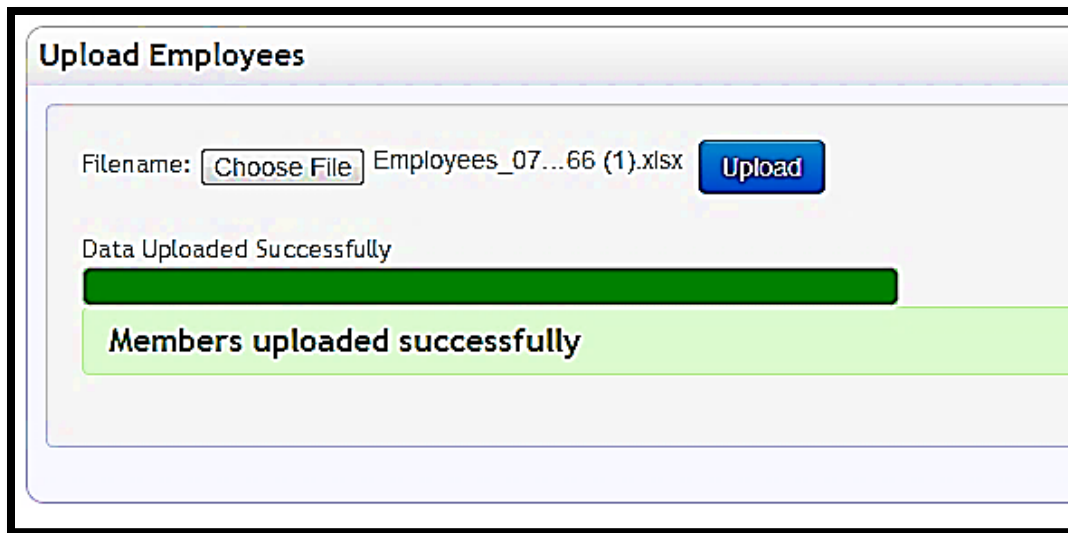
Click the Choose File, locate your saved file, and click Upload.

A screenshot of the 'Upload Employees' form. The form has a title bar 'Upload Employees'. Below the title bar, there is a 'Filename:' label followed by a 'Choose File' button and the text 'No file chosen'. To the right of this is a blue 'Upload' button.

During the upload, you will receive updates to its status. Once the file has been processed, you will receive either Members uploaded successfully or Opps, Upload failed...

SUCCESSFUL UPLOAD

If the upload is successful, you will receive a message indicating success.



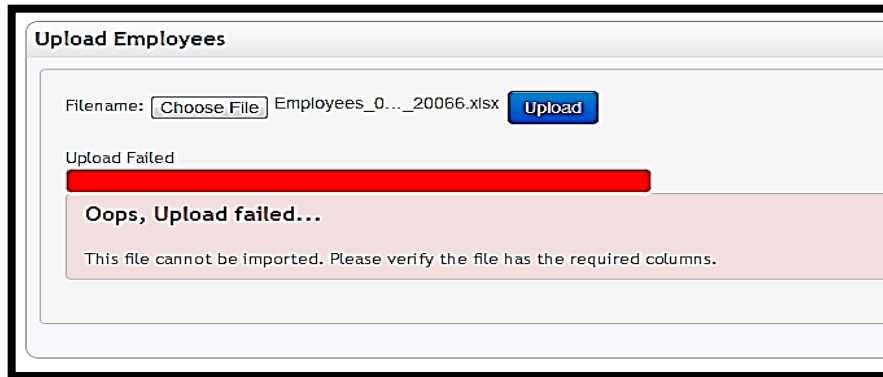
FAILED UPLOAD

If the upload fails, you will receive one of two error messages. The first is for general errors and indicates a problem with the whole file, i.e., The Employee Template has missing columns and missing information in the rows.

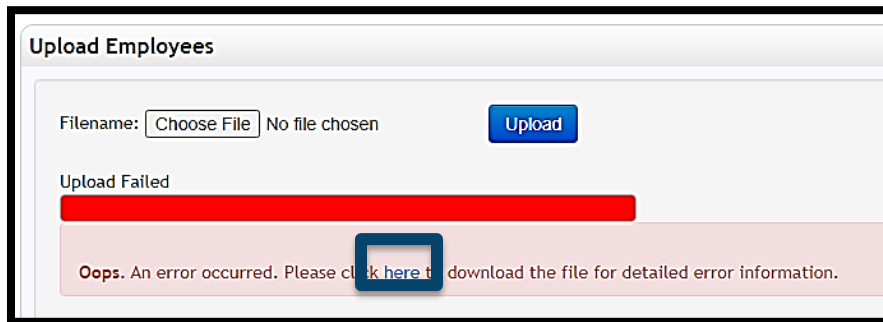
A general error indicating a problem with the whole file is below. If you get this error, review your file, make sure there are no missing columns, and try again; if you're still unsuccessful, don't hesitate to contact the WRS Employer Reporting section; they can assist you further.

Problem with Whole File

Problem with Individual Records



If the file itself is correct, but there are problems with individual records within the file, an error message will appear; where you can download and review your file with error messages indicating the error in column AG [Comments/Errors] by clicking [here](#).



STEPS TO TAKE IF INDIVIDUAL RECORDS FAIL

In the event of a data error within the **Employee Template**, RAIN will not import the file until the error is corrected.

The import is “All or Nothing.”

If you receive the above error message, you will need to:

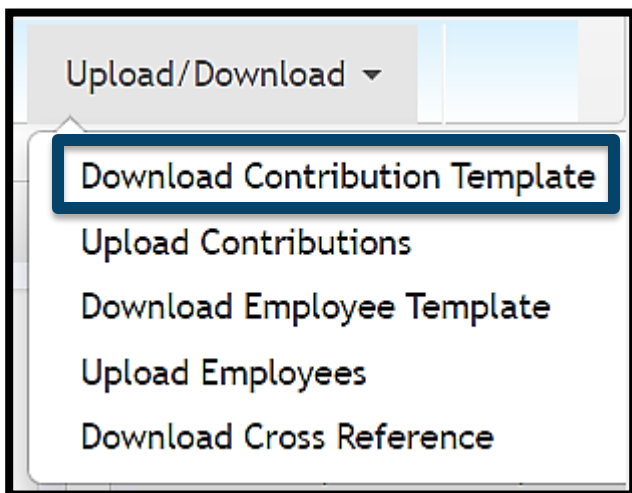
1. Click on download here and open the file
2. Check the error messages in column AG
3. Make the necessary changes to fix the records with errors
4. Re-upload the file

NOTE: There is no need to clear out the Errors/Comments column for subsequent uploads. This column will be cleared and filled adequately if additional errors occur.

EMPLOYEE RAIN ID

Once the Employee Template is uploaded successfully, you can immediately obtain the new employee's RAIN ID by downloading the Contribution Template.

Click on Upload/Download and then on Download Contribution Template.



All active employees within your agency are listed by Name with their RAIN IDs. Larger agencies will have the newly added employees in the spreadsheet's bottom row (s).

CHANGING EMPLOYEE SERVICE TYPE

If an employee changes from one service type, i.e., Part Time to Full Time, please send a request to the WRS Employer Reporting Team at WRSEmployer@wyo.gov, and they will make the change in the system to reflect the correct service type.

CONTRIBUTION TEMPLATE

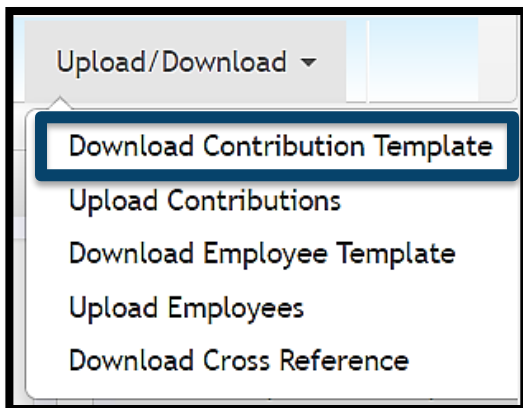
Use the Contribution Template to:

- Upload employee's monthly contributions, hours, and salary
- Manage service breaks
- Terminate Employees
- Upload adjustments to employee's monthly contributions, hours, and salary

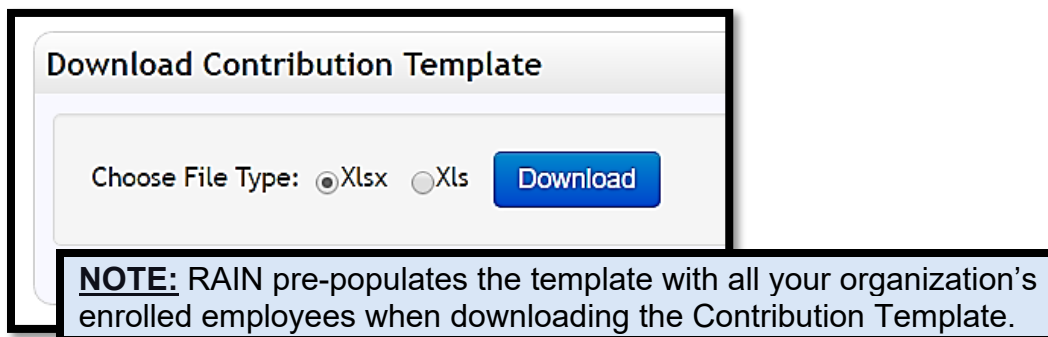
The following sections describe how to use the **Contribution Template** to perform these tasks.

DOWNLOAD CONTRIBUTION TEMPLATE

To download the Contribution Template, select Upload/Download from the menu bar, and click on Download Contribution Template.



Choose which Excel file format you want to use (leave the defaulted selection of Xlsx format to ensure your upload does not fail) and click Download.



COMPLETE THE CONTRIBUTION TEMPLATE

You will need to use the **Contribution Template** to upload monthly contributions, salary, and hours on employees to WRS.

NOTE: uploads can be performed outside of the regular monthly cycle to communicate service breaks, terminations, and adjustments to previous pay periods.

ROWS IN THE CONTRIBUTION TEMPLATE

- When you initially download the **Contribution Template**, it is pre-populated with a row for each employee's plan enrollment within the RAIN system.
- Make sure contributions are for the correct employee and plan.

NOTE:

The member will be on the report for each plan they are in. Usually, that is only once.

On a rare occasion, the member is in two plans under the same employer, they will have two rows; see column J for the row representing the plan.

If an employee is missing from the Contribution Template, add them using the Employee Template.

CONTRIBUTION TEMPLATE COLUMN GUIDE

When the **Contribution Template** is downloaded, the following columns are populated automatically (for each employee enrolled in a plan).

COLUMN	HEADER	DESCRIPTION
A	Pay Period Month	Month the system believes you should be uploading. This date is determined based on your last upload. Change this value to reflect other pay periods when uploading terminations, service breaks, and adjustments for previous months (use a separate file to load adjustments of earlier months).
B	Pay Period Year	Year the system believes you should be uploading. This year is determined based on your last upload. Change this value to reflect other pay periods when uploading terminations, service breaks, and adjustments for previous months.
C	Payroll End Date	This value is only required when handling contribution rate transitions. See section: Contribution Rate Transitions.
D	Employer RAIN ID	RAIN ID of the employer.
E	Employee RAIN ID	RAIN ID of the employee.
F	Employee Last Name	Last name of the employee.
G	Employee First Name	First name of the employee.
H	Employee Middle Initial	Middle initial of the employee.
I	Employment Type	Type of employment from the employer upload.
J	Plan	Plan employee is in from employer upload. NOTE: on the rare occasion that the employee participates in more than one plan for the same employer, there will be more than one row for that employee (one per plan).
AG	Comments/ Errors	If an upload fails and you download your file, this column will list the errors.

REGULAR CONTRIBUTION

A *Regular* Contribution is expected each month for each Part-Time and Full-Time employee for each plan in which they participate unless they are on service break or terminated.

To create a **Regular** record, populate the following columns; column A-J should already be populated for you. If you have a payroll system that generates the Excel file for you, all columns may be populated for you:

For information on columns A-J see Contribution Template Guide on previous page.		
COLUMN	HEADER	DESCRIPTION
K	Record Type	Choose "Regular" from the drop-down.
L	Reportable Salary	Enter the Gross Salary before any deductions the employee earned during this period. * Review the Pension Eligible Compensation section in this guide before reporting.
O	Hours Worked	Enter the hours the employee worked during this period. It is essential to report the employee's actual hours worked. Not doing so will be problematic for employees when they apply for pension benefits. All hours, full-time or part-time, should be reported. *
P	Employee Cont. Paid By Employee – Taxed	Enter the dollar amount of contributions paid by the employee that was taxed. **
Q	Employee Cont. Paid By Employee - Untaxed	Enter the dollar amount of contributions paid by the employee that were untaxed. **
R	Employee Cont. Paid By Employer Untaxed	Enter the dollar amount of contributions paid by the employer on the employee's behalf. **
S	Employer Contribution	Enter the dollar amount of employer contributions that are required by the contribution rate defined by the plan. **

* Exempt salaried employees who do not receive overtime hours should report 174 hours. Salaried employees who do receive overtime should report 174 hours, plus any overtime hours when applicable. All other employees should be actual hours worked.

** **ALL** Employee & Employer Contributions totals must equal the correct salary percentage based on the plan's contribution rate. See the chart on the next page. If unsure if your agency pays contributions taxed or untaxed, review your Employer Agreement or contact WRS Employer Reporting. For example, tax vs. untaxed, view the Taxed vs. Untaxed Pension Employee Contributions section in this guide.

ADJUSTMENTS

When a prior month's salary, hours, or contributions were misreported, an adjustment must be uploaded for the difference (negative or positive). Adjust any salary, hours, and contributions associated with the incorrect posting.

- The adjustment will not replace the originally applied amount but is corrected by uploading the difference.
- Adjustments cannot be on the regular monthly contribution file uploads.
- The system will not allow an adjustment file to be uploaded if the original bill is outstanding (use the "Cancel Bill" feature instead).
- If you need to adjust salary, hours, or contributions that WRS has not received payment for, you should cancel the bill containing the record, make corrections, and upload it again. Otherwise, you must wait for the payment to be received and posted, and then an adjustment can be made.
- The interest charge is to bring contributions current and make the employee's account whole. Interest will be due on contribution adjustments file uploads. Late payment interest can incur if the contribution interest invoice is outstanding by the date due. For information on late payment interest, visit this guide's Contribution Deadlines & Interest page.

Column	Header	Description
A	Pay Period Month	Month the adjustment needs to be made too.
B	Pay Period Year	The four-digit year the adjustment pertains to.
K	Record Type	Choose "Adjustment" from the drop-down.
L	Reportable Salary	Enter the adjustment (positive or negative) to the salary the employee earned during this period.
O	Hours Worked	Enter any adjustment to the hours (positive or negative) during this period.
P	Employee Contribution Paid By Employee – Taxed	Enter the adjustment (positive or negative) to the dollar amount of contributions paid by the employee as taxed. *
Q	Employee Contribution Paid By Employee - Untaxed	Enter the adjustment (positive or negative) to the dollar amount of contributions paid by the employee as un-taxed.*
R	Employee Contribution Paid By Employer Untaxed	Enter the adjustment (positive or negative) to the employee's contributions paid by the Employer.*
S	Employer Contribution	Enter the adjustment (positive or negative) to the dollar amount of required employer contributions.*

* All Employee & Employer Contributions totals must equal the correct percentage of salary based on the contribution rate defined by the plan.

ADJUSTMENT SAMPLES

Adjustment to Members Hours

In this example we reported 174 hours and should have only been 50 hours. Since 174 has already been reported we need an adjustment upload for the difference - 124 hours.

Make sure Columns A-J are the correct month, year, member and plan and then select Adjustment in column K below is the sample adjustment. Leave columns L-N & P-AG blank. Save file and upload.

K	L	M	N	O
*Record Type	*Reportable Salary	Educator Contract Length	Educator Contract Salary	*Hours Worked
Adjustment				-124

Adjustment to Members Salary

For this example, we reported a salary not retirement eligible for \$3,000 and 50 hours. Make sure Columns A-J are the correct month, year, member, and plan and then select Adjustment in column K below is the sample adjustment.

You must determine the negative contributions based on the plan and employer portions and ensure they are entered in the correct columns P-S.

K	L	M	N	O
*Record Type	*Reportable Salary	Educator Contract Length	Educator Contract Salary	*Hours Worked
Adjustment	-3000			-50

Adjustment to Contract Lump-sum Payout

For this example, we reported a contract payout in a lump-sum payment of \$12,000 in May, and we need to break out over June, July & August not to inflate the member's highest average salary.

You will have four lines to correct this; line one takes \$9,000.00 off of May and then a line for June, July, and August for a salary of \$3,000.00 each month.

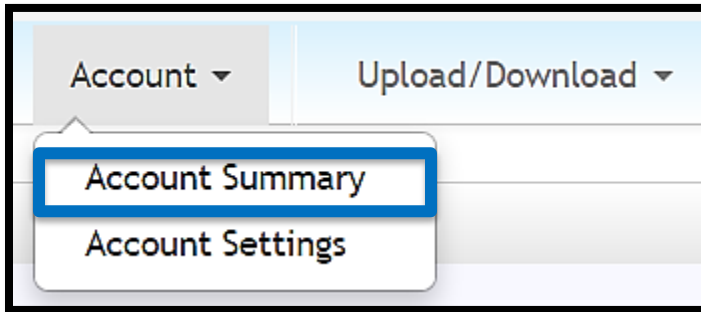
You must determine the negative contributions for line one and positive contributions for rows 2-4 based on the plan and employer portions and ensure they are entered in the correct columns P-S.

Columns C-J were hidden for the screenshot, but you will want to ensure the correct RAIN ID, Member name, and plan are entered correctly on the file.

A	B	K	L	M	N	O
*Pay Period Month	*Pay Period Year	*Record Type	*Reportable Salary	Educator Contract Length	Educator Contract Salary	*Hours Worked
5	2023	Adjustment	-9000	12	\$3,000.00	0
6	2023	Adjustment	3000	12	\$3,000.00	0
7	2023	Adjustment	3000	12	\$3,000.00	0
8	2023	Adjustment	3000	12	\$3,000.00	0

BILLS

Selecting *Account from the menu bar and clicking on Account Summary* allows you to see bills for contributions and checks or wire transfers that WRS has received from you.



OUTSTANDING BILLS/INVOICES (RECENT BILLS)

This section lets you see outstanding and paid bills within the past two weeks. Invoices are by retirement plans, and the screen allows you to see the amount due per retirement plan.

Print a copy of your invoices to submit with your payment.

Recent and Outstanding Bills										See more
Judicial										
Invoice #	Type	Date	Due Date	Amount	Interest	Total	Posted	Amount Paid	Amount Outstanding	
186	Employer Upload Contributions	7/23/2013	10/12/2013	\$2,609.20	\$0.00	\$2,609.20	No	\$0.00	\$2,609.20	
183	Employer Upload Contributions	7/18/2013	9/12/2013	\$2,609.20	\$0.00	\$2,609.20	No	\$0.00	\$2,609.20	
180	Employer Upload Contributions	7/18/2013	8/12/2013	\$2,609.20	\$0.00	\$2,609.20	No	\$0.00	\$2,609.20	
109	Contributions	4/19/2013	5/29/2013	\$250.00	\$4.86	\$254.86	No	\$0.00	\$254.86	
108	Contributions	4/17/2013	5/29/2013	\$500.00	\$9.71	\$509.71	No	\$0.00	\$509.71	
Total:								\$8,592.17		

Click "See more" for a detailed view to filter and sort.

If you have a payment applied to a bill, you will be able to expand to see the details of the amount:

Public Employee																
Invoice #	Type	Date	Due Date	Amount	Interest	Total	Posted	Amount Paid	Amount Outstanding							
174	Employer Upload Contributions	7/8/2013	8/12/2013	\$448.47	\$0.00	\$448.47	No	\$10.00	\$438.47							
<table><tr><td>Received On</td><td>Check/Wire Number</td><td>Payment Amount</td></tr><tr><td>7/17/2013</td><td>asdf</td><td>\$10.00</td></tr></table>											Received On	Check/Wire Number	Payment Amount	7/17/2013	asdf	\$10.00
Received On	Check/Wire Number	Payment Amount														
7/17/2013	asdf	\$10.00														
Total:								\$438.47								

UNAPPLIED PAYMENTS (RECENT PAYMENTS)

This section shows received checks, wire transfers, and checks with a remaining balance within the past two weeks.

Recent and Unapplied Payments				See more
Received On	Check/Wire Number	Amount	Amount Applied	Amount Remaining
3/12/2013	432423	\$200.00	\$103.77	\$96.23
			Total:	\$96.23

Click “See more” for a detailed view to filter and sort.

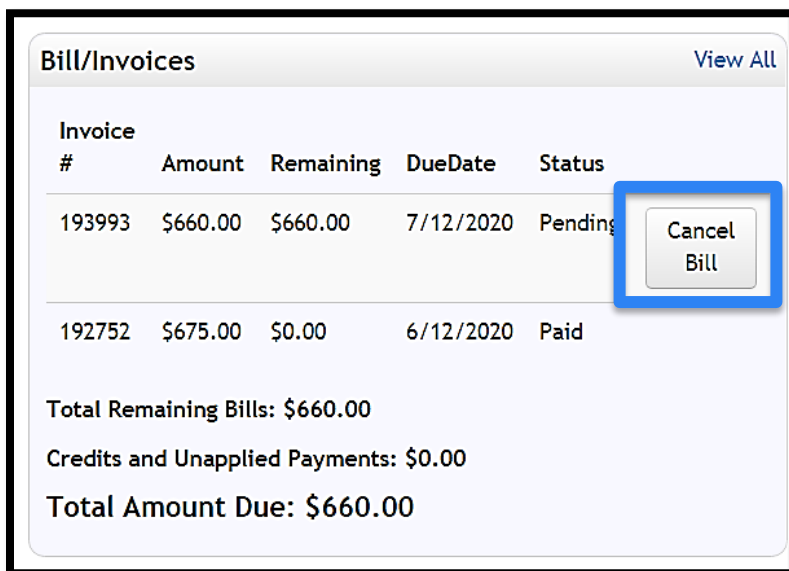
LATE PAYMENT INTEREST BILL

Regular contributions uploaded after the due date of the 12th of the month will automatically have late payment interest applied to their bills for every month it is late. The bills will show additional line items indicating the late interest when downloaded.

Example: Contributions for March are due by April 12th, with a leeway of April 25th given, and are considered late after April 25th. If March contributions are uploaded on May 13th, they will be considered late for two months (once for passing April 25th, and one for passing May 12th). When downloaded, the bills will show additional line items indicating the late interest.

CANCELING A BILL

If you find that the contribution file you uploaded is incorrect, you can cancel the bill. You can cancel the bill as long as the contribution payment has not been received and applied by the Wyoming Retirement System and the bill has a “Cancel Bill” option to the right of it.



Bill/Invoices					View All
Invoice #	Amount	Remaining	DueDate	Status	
193993	\$660.00	\$660.00	7/12/2020	Pending	<button>Cancel Bill</button>
192752	\$675.00	\$0.00	6/12/2020	Paid	

Total Remaining Bills: \$660.00
Credits and Unapplied Payments: \$0.00
Total Amount Due: \$660.00

Things to be aware of when you Cancel a Bill:

- When you use the Cancel Bill feature in the RAIN portal, it will cancel ALL bills generated by the upload (for example, Tier I and Tier II RAIN will cancel both bills, and you will need to upload the entire file with correction again.
- When you select the button to cancel the bill, you will receive a message stating: Are you sure you want to cancel this bill? If you do so, all contributions to this bill will be deleted.
- If any terminations or service breaks are on the file, they will not be canceled, only the contributions. Therefore, you must contact the WRS Employer Reporting section (307-777-2077) to remove the termination dates and the service break information before re-uploading the file.
- Once the "cancel bill" process is complete, the bill will show that it has been canceled; however, the related file will still show in the upload section at the bottom of the screen.
- You will not have the option to cancel a bill if that bill has been paid. Instead, upload an adjustment file to make the necessary changes. See the section in this guide on Adjustments.

CONTRIBUTION RATE CHANGES/TRANSITIONAL FILE UPLOADS



Continue to the instructions below **ONLY** if your current payroll contains any previous month's contributions you want to pay at the lower contribution rate. This section does not apply if your pay periods are calendar months or if you choose to report at the new higher contribution rate instead, this section does not apply.

When a plan's contribution rate changes, some employers report payroll that spans two months, i.e., June 16 to July 15. To support paying contributions at both the old and the new rates, you would use column (C) Payroll End Date, meaning the last day of the month. Column C is only used for contribution rate transitional file uploads when contributions are at two rates.

The contribution rate is determined by the date in Column C. If the contributions apply to the prior period, they are at the old rate, and if they are for the current pay period, they are at the new rate.

This consideration is significant for employers who pay employees two weeks behind, as their monthly contribution file always contains a pay split between two months. This section does not apply if your pay periods are calendar months or if you choose to report at the new rate, this section does not apply.

Example 1:

Row 1 shows an employee with hours worked in July reported on the July payroll. The new contribution rate will be applied based on the “Payroll End Date” of 7/31/2020 in column (C); choose “Regular” from the drop-down in column (K).

Row 2 shows the same employee with hours worked in June reported on the July payroll. The old contribution rate will be applied based on the “Payroll End Date” of 6/30/2020 in column (C); choose “Adjustment” from the drop-down in column (K).

A	B	C	D	E	F	G	K
*Pay Period Month	*Pay Period Year	Payroll End Date	*Employer RAIN ID	*Employee RAIN ID	Employee Last Name (Informational)	Employee First Name (Informational)	*Record Type
7	2020	7/31/2020	5555	999999	TODD	LINDA	Regular
7	2020	6/30/2020	5555	999999	TODD	LINDA	Adjustment

Example 2:

Shows an employee with hours worked in June reported on the July Payroll with no hours to report for the July payroll (due to payroll cut off dates). The old contribution rate will be applied based on the “Payroll End Date” of 6/30/2020 in column (C); choose “Regular” from the drop-down in column (K).

A	B	C	D	E	F	G	K
*Pay Period Month	*Pay Period Year	Payroll End Date	*Employer RAIN ID	*Employee RAIN ID	Employee Last Name (Informational)	Employee First Name (Informational)	*Record Type
7	2020	6/30/2020	5555	999999	TODD	LINDA	Regular

DETERMINING EMPLOYEE ELIGIBILITY

If your organization participates in the WRS pension plans

You must cover all of the following:

- Full-Time Employees
- Regular part-time Employees *(exclusions include those agencies under the cities, towns, and counties; please refer to your Employer Agreement for your requirements).

Coverage for all Employees must start as of their employment date. Please see W.S. 9-3-402(a)(vii) for the definition of "member" for the Public Employees Plan. Employees meeting the definition of "member" according to Wyoming Statutes must be in one of the WRS-defined benefit plans.

You must cover all employees regardless of any probationary period you may have for other benefits.

W.S. § 9-3-402(a)(vii) specifies which employees are not eligible for participation in WRS. In general, ineligible employees are:

- Employees paid as an independent contractor, on a fee basis, or per diem basis;
- An employee whose term of employment is temporary for less than six (6) months;
- Members of state boards and commissions not otherwise employed by the State who elect in writing not to participate;
- Employees covered by other retirement plans of the State or a political subdivision of the State;
- Students employed by the University of Wyoming, community colleges, or school districts; and
- Employees of the University of Wyoming or community colleges earning no more than \$5,500 per year for part-time teaching and elect, in writing, not to participate.

* Cities, Towns, and Counties have additional flexibility and may elect whether or not to cover part-time employees according to W.S. § 9-3-405(a)(ii)(A). Please review your agreement to see your agency's part-time election.

STATE AWEC: Individuals hired by the State under an at-will employee contract (AWEC) may elect to participate in the WRS Public Employee Plan. The employee is responsible for paying both the employee and employer contributions. Once an election is made, it is irrevocable for the duration of the contract. The AWEC employee pays the required contributions until a new contract is negotiated and signed. Calculating the actual dollar amount deducted from the employee's paycheck may help them make a more informed decision.

DETERMINING EMPLOYEE'S PENSION PLAN

Most government employees belong to the WRS Public Employees' Pension Plan (Tier I before 9/1/2012, Tier II after 9/1/2012). However, WRS administers several other pension plans for specific groups of employees, including:

- Correctional Officers
- DCI investigators (State Agencies Only)
- Game Wardens (State Agencies Only)
- Highway Patrol Officers (State Agencies Only)
- Judges (State Agencies Only)
- Law Enforcement
- Paid and Volunteer Firefighters
- Probation & Parole Agents (State Agencies Only)
- Volunteer Emergency Medical Technician
- Volunteer Search and Rescue

Law Enforcement Pension Plan

An employee must be in the correct Plan. For example, it is imperative to know when an employee belongs in the Law Enforcement Plan, which provides an enhanced benefit structure for individual employees whose primary duties are law enforcement.

Includes county sheriffs, deputy county sheriffs, municipal police officers, investigators of the Wyoming livestock board meeting the specifications of W.S. § 7-2-101(a)(iv)(E), investigators employed by the Wyoming State Board of Outfitters, and professional guides meeting the specifications of W.S. § 7-2-101(a)(iv)(J), correctional officers, probation and parole agents employed by the Wyoming Department of Corrections, Wyoming Law Enforcement Academy instructors, University of Wyoming campus police officers, and detention officers or dispatchers for law enforcement agencies. Suppose an employee performs law enforcement duties as a secondary job function or on a temporary or emergency basis. In that case, that does not necessarily equate to eligibility for the Law Enforcement Plan. If you have any questions regarding which pension plan an employee should be enrolled in, please contact WRS.

If an employee switches positions, the Employee may be required to switch pension plans. It is best if the Employee understands this before deciding to

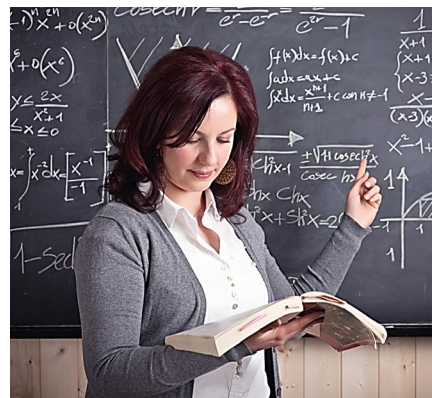
change jobs. For example, a person working for a county sheriff's office with full-time duties of a dispatcher would be in the Law Enforcement Plan. If that person changes jobs and starts working for the county sheriff in a clerical position, the individual must be in the Public Employees Plan.

Employees who earn service under different pension plans will have multiple service records with WRS. If an employee switches pension plans, you must terminate the Employee in their current Plan and enroll them in their new one. The contribution needs to be to the proper Plan, i.e., if an employee goes from a Law Enforcement position to a Public Employee position, you must change the contribution payment percentage when the employee transfers.

EDUCATION GROUP

The Wyoming Retirement System (WRS) has an Education Group that includes school district employers, the University of Wyoming, Wyoming's community colleges, BOCES, and "Child and Family" employers.

This section will outline the requirements and procedures for the education group reporting hours, contract payouts, and partial file uploads.



HOURS AND SERVICE CREDIT

Service credits are essential to a member's retirement benefit calculation and are determined by the number of hours an employee works during the month. WRS requires all employers to report accurate employee information, including the number of hours an employee works during the month; however, there are circumstances in which an employer in the Education Group can report default hours. If the employee is a *full-time contract employee*, an Education Group employer may report default hours of 174 each month. The employee will automatically receive service credit for the summer months if the employer reports default hours each month during the school year. Education Group employers are not required to provide WRS with a breakdown of the hours a full-time contract employee works during the summer. They can continue to report default hours for full-time contract employees as long as they are consistent with the reported salary. If the contract salary is lower than usual, you will report actual hours - default hours are not allowed.



HOURLY EMPLOYEES

Education Group employers with part-time or full-time employees who are paid an hourly rate must report actual hours worked to WRS, including hours worked during the summer months, to ensure proper service credit is applied to the part-time or hourly employee's account.

SAMPLE HOURLY EMPLOYEES SERVICE CREDIT

SAMPLE 1 12 MONTHS OF PAYMENTS		
Month	Hours	Service Credit
Jan	62	0.5
Feb	101	1
Mar	91	1
Apr	110	1
May	86	1
Jun	67	0.5
Jul	106	1
Aug	101	1
Sep	72	0.5
Oct	106	1
Nov	101	1
Dec	96	1
Total	1099	10.5
Total Months of Service	12	
This member has nine months of 86 hours or more a month during the calendar year, and total hours for the year were over 1032. This member would receive 12 months of service for this year.		

SAMPLE 2 10 MONTHS OF PAYMENTS		
Month	Hours	Service Credit
Jan	53	0.5
Feb	110	1
Mar	91	1
Apr	101	1
May	91	1
Jun	50	0.5
Jul		
Aug		
Sep	67	0.5
Oct	101	1
Nov	110	1
Dec	91	1
Total	865	8.5
Total Months of Service	8.5	
This member has only seven months of 86 hours or more a month during this calendar year, and the member did not have over 1032 hours. This member would only receive 8.5 months of service for the year.		

SAMPLE 3 9 MONTHS OF PAYMENTS		
Month	Hours	Service Credit
Jan	121	1
Feb	100	1
Mar	112	1
Apr	121	1
May	110	1
Jun		
Jul		
Aug		
Sep	125	1
Oct	116	1
Nov	130	1
Dec	101	1
Total	1036	9
Total Months of Service	12	
This member has nine months of 86 hours or more a month during the calendar year and total hours for the year where over 1032 this member would receive 12 months of service.		

Employers in the educators' group have unique considerations. The **Contribution Template** has columns specifically for the educator group to accommodate these.

For teachers on contracts, you must specify their contract length (9, 10, 12, or NA) in the contribution upload file and differentiate between Reportable Salary for the month and their Educator Contract Salary.

L	M	N
*Reportable Salary	Educator Contract Length	Educator Contract Salary
\$1,000	12	\$900

COLUMN	HEADER	DESCRIPTION
L	Reportable Salary	<p>Enter the gross salary the employee earned during this period.</p> <p>If the employee pay was for other retirement-eligible salaries during this period, enter it in addition to the regular income.</p>
M	Educator Contract Length	<p>If the employee is on a contract, enter that contract's length (9/10/12/NA), meaning the number of months the contract is paid over.</p> <p>WRS uses this to smooth the employee pay in the Highest Average Salary calculation when on shortened contracts.</p>
N	Educator Contract Salary	<p>Please enter the amount the employee was paid this month under their primary contract. This amount should not include other earnings, such as extra duty pay; the extra duty pay is the reportable gross salary in column L. If the employee is not on contract, do not enter a value.</p>

TERMINATION AND RETIREMENT

12 Month Contracts

You will upload a contribution each month (including the summer) for employees paid over 12 months. Once the final payment is uploaded, a termination record needs to be uploaded. The termination record is uploaded once all contributions have been uploaded, including extra duty and summer school pay. When the *Termination* record is uploaded, the Last Working Date supplied on the upload should be the employee's actual last working day for the district.

When an educator chooses to retire, they can back-date their retirement to the day after the district's last working day. In that case, they would not receive service credits for the summer, but their summer pay could determine their Highest Average Salary.

The termination record you upload will have the month's pay period as the month the termination date is in.

EXAMPLE: An employee receives pay through August; the agency has uploaded contributions through August on the portal, and now they are ready to upload the termination notice. The employee's last working day was May 31st; you will terminate the member effective 5/31, and column A of the upload file will be 5 for the pay period month of the termination.

If an employee is paid over 12 months but only works nine months, report the summer hours as 0 unless they work.

9 and 10-Month Contracts (Shortened Contracts)

If the employee is paid over 9 or 10 months and has signed another contract for the same employer for the following school year, put them on service break for summer months because no contributions will be reported. When the new school year starts, an *End Service Break* record on the contribution file on one row and another with the reportable salary, hours, and contributions. RAIN will ensure that summer service credit is received. If the educator is paid over 9 or 10 months and has not signed another contract for the same employer for the following school year, terminate them on their last working day. RAIN will ensure that summer service credit is received.

PAYING OUT CONTRACTS IN ADVANCE

Often contract employees of the educational group are paid monthly during the school year and then receive the balance of their contract in a lump sum, representing their pay for the summer months. WRS refers to this practice as paying in advance. WRS would prefer contributions to be paid out monthly throughout an employee's contract but will accommodate those education employers who prefer to pay summer salary in advance.

Partial contribution uploads are allowed when paying employees in advance that are leaving the district. Partial file uploads for employees with summer school contracts are not accepted; report them on the regular monthly contribution file.

An employer can pay its contract employees in advance by submitting a separate partial file to WRS for each month paid in advance. Only those employees paid in advance should be on the file upload. Uploading a partial file for any other purpose will create problems with future uploads and for your employees when they retire or refund their account.

***Keep in mind if there is a scheduled contribution increase for the same month you are paying in advance, the increased contribution rate must be reported, not the current contribution rate.**

WRS cannot accept a lump-sum payment representing more than one month of pay, regardless of whether the amount is for summer months or a contract payout mid-year; this applies to any contracted employee, not just teachers.

To report contributions on employees paid in advance:

1. Download the template and specify a Pay Period Month and Year in the future.
 - a. When you upload a contribution file, the RAIN employer portal determines the expected pay period month and year by adding one month to the previous contribution upload (not counting partial uploads).
 - b. Any pay period after the expected pay period is considered "future."
2. Delete the entire row of the employees from the file that you are not paying in advance.
3. Report *Regular* contributions for all employees left in the file you are paying in advance.

Upload the file, selecting the This is a partial upload and only contains a portion of my employees checkbox.

When reporting the remainder of your employees on months paid in advance for the contracted employees, the employees you already reported will appear in the downloaded contribution file highlighted in yellow; delete these members from the file. You do not need to submit anything for these employees but will need to provide the required information for the remainder not paid in advance.

SUMMER SCHOOL/EXTRA-DUTY CONTRACTS

Please do not submit contributions in advance for an employee working summer school or have an extra-duty contract for the summer months. Doing so will require you to create an adjustment file for the additional summer salary. Adjustments are not allowed until the original file for that month has been uploaded and payment processed by WRS. Please note adjustment interest may apply.

EXAMPLE OF SUMMER SCHOOL/EXTRA DUTY PAYMENTS

SAMPLE 1			SAMPLE 2			SAMPLE 3		
COACHING			SUMMER SCHOOL			COACHING & SUMMER SCHOOL		
Sample is Football Coach with a \$10,000 contract paid over Football season August to November.			Sample is teacher working Summer School extra \$5,246.00 split between June & July			Sample is teaching summer school and coaching football.		
Month	Hours	Salary	Month	Hours	Salary	Month	Hours	Salary
Jan	174	\$ 5,500.00	Jan	174	\$ 5,781.74	Jan	174	\$ 5,500.00
Feb	174	\$ 5,500.00	Feb	174	\$ 5,781.74	Feb	174	\$ 5,500.00
Mar	174	\$ 5,500.00	Mar	174	\$ 5,781.74	Mar	174	\$ 5,500.00
Apr	174	\$ 5,500.00	Apr	174	\$ 5,781.74	Apr	174	\$ 5,500.00
May	174	\$ 5,500.00	May	174	\$ 5,781.74	May	174	\$ 5,500.00
Jun	0	\$ 5,500.00	Jun	28	\$ 8,404.74	Jun	28	\$ 8,404.74
Jul	0	\$ 5,500.00	Jul	90	\$ 8,407.74	Jul	90	\$ 8,404.74
Aug	50	\$ 8,000.00	Aug	174	\$ 5,877.02	Aug	224	\$ 8,000.00
Sep	224	\$ 8,000.00	Sep	174	\$ 5,877.02	Sep	224	\$ 8,000.00
Oct	224	\$ 8,000.00	Oct	174	\$ 5,877.02	Oct	224	\$ 8,000.00
Nov	224	\$ 8,000.00	Nov	174	\$ 5,877.02	Nov	224	\$ 8,000.00
Dec	174	\$ 5,500.00	Dec	171	\$ 5,877.02	Dec	174	\$ 5,500.00

ELECTED OFFICIALS

Elected Officials and Board Member Guidance

- I. **General Rule:** any person who becomes a full-time or regular part-time employee of a participating employer should be enrolled as a “member” and participate in WRS, even if that employment is as an elected official. If the person is otherwise employed by another WRS participating employer at the time they assume their position as an elected official, contributions shall be submitted for all applicable employment and retirement benefits will accrue accordingly.



A. **Exceptions** to the general rule:

1. Elected members of the Wyoming Legislature do not participate in WRS. Wyo. Stat. § 9-3-402(a)(vii)(G).

Example: Jeff is running for a political office in the Wyoming State Legislature. If elected, he is not eligible to participate in WRS.

A legislator who is also an employee of the Executive Branch of the State is required to take leave without pay for the performance of all legislative duties, per State Personnel rules. A legislator employed by any other employer would follow the rules of that employer as to how time for legislative duties would be handled. Legislators are not eligible for State retirement based on compensation they receive as a legislator.

2. Any person appointed to a state board or commission who is not otherwise employed by the state may elect in writing not to participate in WRS for purposes of their state board or commission appointment. Wyo. Stat. § 9-3-402(a)(vii)(E).
 - a. The phrase “employed by the state” includes any individual entering into service of or working under an employment contract with any agency of the State of Wyoming for which compensation is paid or which qualifies the individual to participate in the state retirement account. The

University of Wyoming is not considered a State of Wyoming employer in this instance.

- b. A member that **is otherwise employed by the state is not eligible to opt-out** of participation in WRS for purposes of service on a state board or commission. The service credit and other benefits accrued for all employment will be combined.

Example: Susan is currently working for the Department of Health and is appointed to a position on the Livestock Board. She is required to pay contributions for her term on the Livestock Board because she is also employed by a State of Wyoming employer.

Example: Frank is currently working for the City of Cheyenne and is appointed to the Community College Commission. Because he is not currently working for a State of Wyoming employer, he has the option to “opt out” of participating in WRS during his term on the Community College Commission.

- 3. An elected member of a county, municipal or school district commission, council or board may elect in writing at the beginning of their term in office not to participate in WRS for purposes of their elected commission, council or board position **only if they are otherwise employed by an entity participating in WRS at the time they assume office.** Wyo. Stat. § 9-3-402(a)(vii)(N).

- a. An elected official choosing to opt-out of WRS for purposes of elected office employment must make the election by the time the first payroll would be processed for that employment as an elected official.
- b. **Any election made by a member to opt-out** of WRS for purposes of elected office employment is irrevocable for the remainder of the elected official’s time in office, even if re-elected to the same office.

Example: Betty works for WYDOT and has been elected to the City Council. At the beginning of her term, Betty opts-out of participating in WRS for purposes of elected office employment. She cannot

change her decision to opt-out of WRS, even if she is subsequently re-elected to the same office.

- c. A member who does opt-out of WRS for purposes of elected office employment is eligible to terminate from and begin retirement benefits for other employment with an entity participating in WRS, and does not have to terminate their elected office employment.

Example: Harry works for the Department of Education and is elected to a position on the School Board. He opts-out of participating in WRS for purposes of elected office employment. He can terminate his employment with the Department of Employment and begin to draw his benefit, while continuing to serve on the School Board.

- d. A member who **does not opt-out** of WRS for purposes of elected office employment at the beginning of a term in office may elect to opt-out upon re-election to the same office, provided that the member is otherwise employed by an entity participating in WRS at the beginning of the new term.

Example: James works for Casper College and is also serving as a County Commissioner. He is participating in WRS for both positions. James' term as County Commissioner is ending, but he runs for another term and is re-elected as a County Commissioner. He continues his employment at Casper College, but at the beginning of this new term as County Commissioner, James elects to opt-out of WRS for purposes of elected office employment.

- e. A member who does not opt-out of WRS for purposes of elected office employment is not eligible to begin retirement benefits for other employment with an entity participating in WRS unless all employment within the plan is terminated, including elected office employment.

Example: Gloria works for the City of Evanston and also is in an elected position on the City Council. Gloria is participating in WRS for both positions. Gloria wants to retire from the City of Evanston, but continue serving on the City Council. Because Gloria did not opt-

out of WRS for purposes of her elected office employment, she is not eligible to begin retirement benefits for the City of Evanston unless she also resigns from her elected position on the City Council.

- f. A member who is otherwise employed by an entity participating in WRS in an elected position, the term for which technically terminates prior to the beginning of the term of the new elected office employment, should be considered “employed” for purposes of this section and may opt-out of participation in WRS for purposes of the new elected office employment.

Example: Mary is the elected County Treasurer and has been making contributions to WRS. She wants to run for a County Commissioner position but also wants to retire from her employment as County Treasurer and start drawing the benefit she’s earned. She is elected County Commissioner. She finishes out her term as County Treasurer and is sworn in as County Commissioner the next day. She takes advantage of the “opt out” provision so does not contribute to WRS for purposes of her employment as County Commissioner and she applies for her retirement benefit. She is not considered a rehired retiree and the employer does not need to pay the rehired retiree payment.

- II. **General Rule:** A person cannot simultaneously be employed by an entity participating in WRS and apply for or draw a retirement benefit related to employment in that same plan.

A. **Exceptions** to the general rule:

1. A member may apply for and begin drawing a retirement benefit from non-elected employment while continuing elected office employment only if the member opted-out of elected office employment at the beginning of the term in accordance with Wyo. Stat. § 9-3-402(a)(vii)(N).
2. A member who meets all of the requirements under Wyo. Stat. § 9-3-415(g-j) and Chapter 12, Section 7 of the WRS administrative rules to be a rehired retiree may elect upon re-employment to continue receiving retirement benefits and not be re-enrolled into WRS for purposes of the new employment.

- a. A member running for elected office employment that participates in WRS and who terminates all employment in a plan prior to being elected is eligible to make an election as a rehired retiree upon assuming office.

Example: Joe is the elected County Sheriff and has been making contributions to WRS. He wants to run for reelection, but also wants to start drawing his retirement benefit. He terminates his employment by resigning from office BEFORE the election and applies for and starts drawing his monthly retirement benefit. He is subsequently reelected as County Sheriff. He can continue to draw his benefit and not contribute to WRS. He is a rehired retiree and his employer is required to pay the rehired retiree payment.

- b. A member running for elected office employment that participates in WRS and who terminates all employment in a plan after being elected cannot use the intervening time between election and assuming office as the bona fide separation of service required to be eligible to make an election as a rehired retiree. Such member's application or benefit should be terminated and the member returned to service in WRS upon assuming office.

Example: Same scenario as above, but this time Joe doesn't terminate employment until AFTER he knows he has been elected. He cannot use the intervening time between election and assuming office as the bona fide separation of service required to be eligible to make an election as a rehired retiree. Although he is eligible to apply for retirement when he terminates employment, he knows that he will begin employment in the system when he assumes the newly elected office. Therefore he does not meet the requirements for retirement and we would terminate either his retirement application or his retirement benefit and re-enroll him in WRS.

EMPLOYER AGREEMENT & RESOLUTION

WRS requires a signed Employer Agreement from each participating employer.

If your organization participates in the WRS pension plans, you must cover all full-time and regular part-time* employees as of their employment date. All employees must be covered regardless of any probationary period you may have for other benefits.

* Cities, towns, and counties, however, may choose to cover only their full-time employees or specific departments under W.S. § 9-3-405(a)(ii)(A).



Suppose your organization chooses to have the employee portion of contributions submitted on a pre-tax (untaxed) basis. In that case, you must provide WRS with a resolution from your governing body stating your intention. The Resolution must say that the employer is submitting the employee contribution and that the employee does not have the option to receive the contributed amount as pay.

If WRS does not have a Resolution from your organization, the employee contributions are taxed. This requirement does not apply to State agencies. For further information, don't hesitate to get in touch with us.

WRS assigns every employer a number referenced as the RAIN ID, employer number, or agency number. If you are a State agency, your number for WRS is different from yours for the State Auditor's Office. If you need to know what your number is, don't hesitate to get in touch with WRS.

If you have questions about your agency's employer agreement, please contact the WRS Employer Reporting Team at wrs-employerreporting@wyo.gov.

MONTHLY PENSION CONTRIBUTIONS

Each month, WRS employers upload employee information and send contributions for each WRS pension plan they participate in. WRS needs accurate information to update the employee's records. Even minor errors can affect an employee's account balance or service credit.

Monthly Contribution Templates must be uploaded and payment received by WRS no later than the 12th of the month for the previous month's payroll. WRS will charge agencies interest for contribution payments that do not meet the statutory deadline.

REPORTING HOURS WORKED

WRS wants to stress the importance of reporting employees' actual hours worked. Not doing so will be problematic for employees when they apply for pension benefits.

- A default of 174 hours is acceptable only for full-time contract or exempt employees.
- For all other full-time or part-time employees, actual hours worked must be reported.

Service is calculated monthly based on the number of hours worked according to the following schedule:

- 86 hours or more = 1 month of service credit
- Less than 86 hours but at least 40 hours = $\frac{1}{2}$ month of service credit
- Less than 40 hours = $\frac{1}{4}$ month of service credit



SUBMITTING PAYMENTS & INVOICES

WRS recommends using our electronic payment system through Wells Fargo. Once an invoice is outstanding on the Employer Portal, the option will appear to Pay Now. You will be linked to the WRS E-Bill site powered by Wells Fargo. For complete instructions on these payments, This guide is available on our website.

The screenshot shows the 'Bill/Invoices' section of the Employer Portal. It features a table with columns for Invoice #, Amount, Remaining, DueDate, and Status. The first row shows an invoice for \$28,558.89 with a status of 'Pending'. The second row shows an invoice for \$26,788.10 with a status of 'Paid'. Below the table, it states 'Total Remaining Bills: \$28,558.89' and 'Credits and Unapplied Payments: \$0.00'. A blue box highlights the 'Total Amount Due: \$28,558.89'. At the bottom, there is a 'Pay Now' button and a note: 'Before clicking "Pay Now" you will need to know the total amount due and invoice(s) numbers you want to pay and enter them on the next screen'.

Invoice #	Amount	Remaining	DueDate	Status
236805	\$28,558.89	\$28,558.89	4/12/2023	Pending
235426	\$26,788.10	\$0.00	3/12/2023	Paid

Total Remaining Bills: \$28,558.89
Credits and Unapplied Payments: \$0.00
Total Amount Due: \$28,558.89

Pay Now

Before clicking "Pay Now" you will need to know the total amount due and invoice(s) numbers you want to pay and enter them on the next screen

WRS cannot accept out-of-balance contributions; contribution payments must match the **Total Amount Due** shown in the Employer Portal (see screenshot above).

Please do not submit payments without completing the upload process.

Please submit payment to WRS for the total amount of contributions your organization is sending and reference invoices you are paying of your invoice.

If your organization is an agency of the State of Wyoming and submits contributions through the State Auditor's Office (SAO), the SAO sends your contributions on your agency's behalf.

PRE-PAYMENT OF CONTRIBUTIONS

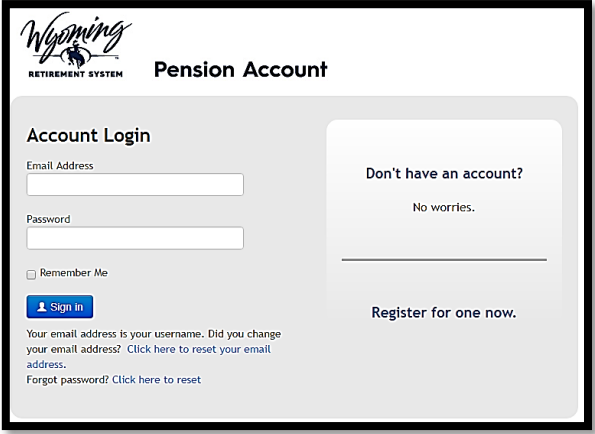
WRS cannot accept pre-payment of contributions, including for elected officials who are terminating or retiring. All retirement contributions must be on the Contribution File for the month in which the employee worked the hours the contributions represent.

Different rules may apply to school districts view the Education Group section in this guide.

EMPLOYEE PORTAL ACCOUNT ACCESS

An activation email message will send to the new employee at the email address provided on the Employee template. New employees should activate their Online Pension Account and add their beneficiaries.

Please inform new employees to expect the activation email and emphasize the importance of using the Online Pension Account to add beneficiaries and verify account information. The activation link in the email will expire four days after successfully uploading the Employee Template. Employees who need to activate their Online Pension Account after that timeframe should contact WRS and ask for a new activation email.

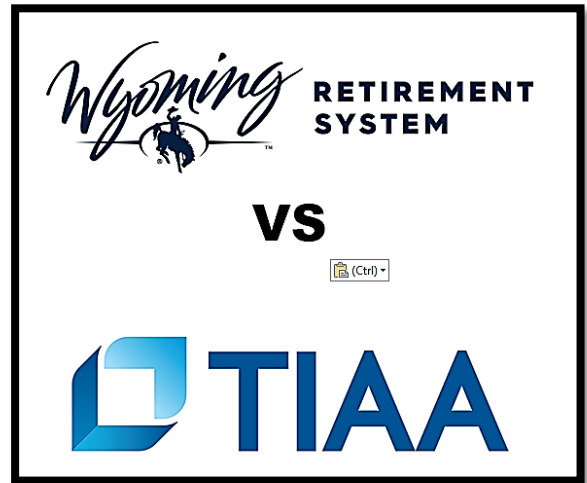


The screenshot shows the 'Pension Account' login page for the Wyoming Retirement System. The page has a header with the Wyoming Retirement System logo and the title 'Pension Account'. Below the header, there is a 'Account Login' section with two input fields: 'Email Address' and 'Password'. Below these fields is a checkbox labeled 'Remember Me' and a blue 'Sign In' button. To the right of the login section, there is a box with the text 'Don't have an account?' and 'No worries.' Below this box is a horizontal line and the text 'Register for one now.' At the bottom of the login section, there are two links: 'Your email address is your username. Did you change your email address? Click here to reset your email address.' and 'Forgot password? Click here to reset'.

All employees must have an email address as that is their way to access their pension account with WRS. If a member states they do not have an email, we recommend they set one up through a free provider such as Gmail.

HIGHER EDUCATION PENSION ELECTION

New employees at the University of Wyoming and community colleges in Wyoming must make a one-time decision whether to participate in a WRS pension plan or another plan. Once an election is made, an employee cannot change their election for the duration of the employee's tenure with that employer. This is to prevent the circumstance in which an employee might transfer back and forth between WRS and another plan believing that one retirement plan would benefit them more than the other at any given time.



If an employee terminates employment from UW or the Colleges, however, and is subsequently hired into a new position by the same or another higher education employer, the employee must again elect to participate in either WRS or another plan. The employee is not bound by a previous election when initially beginning new employment. However, contributions on deposit with one plan cannot be transferred to the other plan except as specifically allowed by the Wyoming Retirement Act.

Background and Rationale

TIAA (previously TIAA-CREF) was established in 1969 to provide university and college employees more portability of their retirement funds. Prior to June 30, 1985, employees of UW and the Colleges paid contributions as required by the Wyoming Retirement Act into WRS based on the first \$6,600 in salary, with contributions paid to TIAA for any salary over \$6,600. As such, employees were permitted to participate in both plans simultaneously. In 1985, the Legislature amended the Act to require employees initially employed after June 30, 1985 to elect participation in one plan or the other, but not both. Those employees initially employed prior to June 30, 1985 were permitted to continue participating in both plans. The Legislature amended the Act again in 1993 to require all employees to

elect, prior to January 1, 1994, to participate in one plan or the other. The Act was also amended at that time to include a provision that allowed employees that had been participating in one plan to switch to the other plan. Therefore, effective January 1, 1994, all employees who had previously participated in both WRS and TIAA, and all new employees, were required to make an election to participate in one plan only.

Prior to June of 2016, WRS interpreted W.S. § 21-19-102(d) of the Act to require that the initial election by an employee of UW or the Colleges to participate in either WRS or TIAA, regardless of their initial hire date and subsequent employment in the higher education system, was irrevocable during the remainder of the employee's working career as a public employee, even if the employee was subsequently employed, or re-employed, by the same or another higher education employer.

WRS now interprets the use of the term "irrevocable" in W.S. § 21-19-102(d) to be limited to the specific election made by applicable employees prior to January 1, 1994 to choose one plan or the other. In other words, while the election to participate in one plan or the other made by an applicable employee prior to January 1, 1994 is irrevocable, employees are not precluded under the Act from choosing a different plan if subsequently hired or rehired into new employment with a higher education employer.

Due to its past interpretation of the Act, WRS has advised members and employers that any new hire that had previously made an election as part of other employment to participate in one plan or the other was bound by that initial election, even in subsequent employment. For instance, a new employee of UW who had elected TIAA as part of previous and unrelated employment at a community college would have been bound by that previous election and told that they were ineligible to join WRS. While this policy indicates a different interpretation of the statutes moving forward, WRS will not retroactively apply the new policy.

PART-TIME EMPLOYEES

Wyo. Stat. 9-3-402 (a)(vii) of the Wyoming Retirement Act defines the term "Member" as: "any full-time or regular part-time employee of an employer." The Act further provides a listing of the types of employment that do not fall under the definition of the term "Member," including independent contractors, per diem employees, temporary employees whose term of employment is less than six months, students employed by the University of Wyoming, community colleges or school districts, etc.

The Act does not explicitly define the term "regular part-time employee." This policy attempts to provide clarity and consistency so that both employers and WRS know which employees should be under the Wyoming Retirement System plans.

1. **Basic Rule:** Employees are regular part-time if they:
 - are "regular" in that they are permanent employees, and
 - are "part-time" in that they work 25 hours or more per week, or
 - are "part-time" in that they work less than 25 hours per week if an employer has a more inclusive definition of regular part-time.
2. **Contributions:** Once considered regular part-time, contributions are due at the beginning of the employment period, the employee meets the definition of "regular part-time" under the Wyoming Retirement Act and this policy.

Additional Guidance

An employer with an older *Employer Agreement* on file with WRS that does not explicitly address its regular part-time definition must continue to cover its regular part-time employees based on past practice, even if the employee is working less than 25 hours per week.

An employer with an *Addendum* on file with WRS (where the employer stated its definition of regular part-time) must continue to cover its regular part-time employees as defined on the *Addendum* unless it contradicts WRS' policy. For example, WRS won't accept a definition of regular part-time as an employee working less than 30 hours per week.

PENSION ELIGIBLE COMPENSATION

The Wyoming Retirement System (WRS) has defined what constitutes pension eligible compensation. WRS will review contributions and employee compensation to ensure compliance with applicable law and regulation.

WRS **cannot** accept retirement contributions on nonrecurring payments to employees. Nonrecurring amounts are considered equivalent to bonuses paid in addition to base salary and have the potential to "spike" retirement benefits without providing the consistent funding necessary to pay future benefits.

Below is a chart describing the most common pay type's employer's encounter and whether the pay is pension eligible. An updated list can be found [here](#).

Pay Type	Description/Examples	Pension Eligible	Explanation
Bonuses	Financial compensation above and beyond the normal payment expectations of the recipient.	No	
Cell Phone	Cell phone reimbursement stipends: a sum of money given to employees to purchase a cell phone or a cell phone plan.	No	
Comp Time	USED accumulated comp time to cover time off.	Restrictions - See Explanation	Yes, If used instead of leave to cover time off.
	UNUSED comp time lump sum payout yearly or end of employment.	Restrictions - See Explanation	<p>WRS Chapter 8 Cash Remuneration rule definition includes any pay for compensatory time, provided that any such pay for compensatory time is made during the same calendar year in which the compensatory time is earned.</p> <p>WRS has determined this is a rolling calendar year (for example, if the employer's fiscal year ends in June, you can pay any earned comp time back to July).</p> <p>If the comp time lump sum payout inflates the member's highest average salary, WRS will require the lump sum to be</p>

			reversed and reported for the months earned.
Disability Benefits Disability Insurance	Disability insurance: replaces a certain percentage of an employee's gross monthly income.	No	
Early Retirement Incentive Pay (ERIP)	Pay intended as incentive for employees approaching or at retirement age to retire earlier than they might have otherwise.	No	
Extra Duty Payments	An allowance payable to employees who are given special assignments or perform additional duties. Examples: coaching, summer school, activity bus driving, etc.	Yes	
Fringe Benefits	An extra benefit supplementing an employee's salary. Examples: company car, subsidized meals, health insurance, etc.	No	
Housing Allowances	Reimbursement to an employee for basic living expenses.	No	
Leave – Sick, Annual, etc.	USED accrued leave. Examples: administrative, sabbatical, annual, sick, vacation, or personal leave.	Yes	
	UNUSED lump sum payout of accrued leave. Examples: lump sum payout at the end of employment for unused sick, annual, or admin leave.	No	
Medical Insurance (paid by the employer)	Employer paid health insurance premiums.	No	
National Board Certification (NBC)	NBC is a voluntary, advanced teaching credential that goes beyond state licensure.	Yes	If paid in the calendar year earned.

On-Call Pay	Pay issued to an employee while on-call.	Yes	
Retroactive Compensation	Examples: court orders, arbitration awards, grievance settlements. Etc.	Yes	
Service Rendered Pay	Pay earned by an employee for service rendered.	Yes	
Severance Pay	Lump sum payment to an employee upon dismissal or discharge from employment.	No	
Transportation Expenses	Specific reimbursement for the cost of business transportation by car, plane, train, etc. Examples: vehicle expenses, fuel, mileage, parking fees, lodging, meals or telephone charges.	No	
Workers Compensation (non-State Agency)	Benefits to an employee who suffers a work-related injury or illness. Helps pay for medical care, wages from lost work, etc.	No	
Workers Compensation (State Agency)	Benefits to an employee who suffers a work-related injury or illness.	Yes	Up to six months per Wyo. Stat. 9-2-1022(g).

Additional Payment Types Information

- Any payment made during three years of employment deemed to increase the highest average salary for the primary purpose of increasing a retirement benefit is not pension eligible.
- Nonrecurring lump-sum payments to employees who have reached the highest level of pay in their pay grade (i.e., “red lined”) are not pension eligible.
- Call for specific pay types not listed on this webpage for WRS staff to review and provide guidance regarding eligible compensation.

REHIRED RETIREE

All rehired retirees and their employer must complete the WRS -9 Rehired Retiree Election Form, located on our website along with additional information regarding rehired retirees.

Generally, a retired member of the System who returns to work for a participating employer in a position covered under the same plan in which the member is retired, the member must have their retirement benefit cancelled and be re-enrolled into the plan to continue earning service credit. The "rehired retiree" provision of the Wyoming Retirement Act applies to retirees of the Public Employee, Law Enforcement, and Guard Firefighter plans only and enables a retired member of these plans to meet certain criteria elect to continue drawing their retirement benefit while working for a participating employer.

If a member retires from one plan and returns to work in another plan, they would not be considered a rehired retiree; the member would be viewed as a new hire and treated as such.

The decision to come out of retirement and return to work for a participating employer of the System is complex. It may have significant implications for a member's overall tax and economic situation. WRS recommends the retiree contact one of our representatives for one-on-one counseling before making all decisions relevant to retirement.

While WRS strives to have a broad policy, different situations arise for both employers and employees. WRS's rehired retiree rule and policy are designed to address these different situations fairly and in accordance with both Wyoming and federal law to protect the actuarial integrity of the System and its status as a federally qualified pension plan.

DEFINITION OF RETIRED

A member must be "retired" to be eligible to become a "rehired retiree." Several factors determine whether a member is, in fact, "retired." Wyoming law and Internal Revenue Service code provisions require a "bonafide" break in service between a retiree's retirement date and the date of reemployment in the System. Current Wyoming law requires a break in service of at least 30 days. Additionally, a member is not retired until the System has received termination notice and final

contributions from the employer. Therefore, it may take longer than 30 days for a retired member to become eligible to be a "rehired retiree." **Importantly, a member is not considered to be "retired" if a pre-existing arrangement to return to work, or any promise of future employment, exists with a participating WRS employer at the time of the member's retirement.**

REHIRED RETIREE FORM

All rehired retirees must submit a completed Rehired Retiree Form to the Wyoming Retirement System, regardless of whether or not the Rehired Retiree Payment is required for the individual. This form allows retirees to either:

1. **Continue** receiving a retirement allowance and not be reinstated as contributing members of the WRS.
 - A retiree who is hired into a vacant, full-time position of a regularly contributing employee and who chooses this alternative shall receive no additional credit for services performed.
 - For purposes of the rehired retiree provisions, a vacant, full-time position is one for which a full month of service credit would be earned by a participating employee (a participating employee who works at least 86 hours per month earns a full service credit).
 - The employer shall deliver monthly to WRS the Rehired Retiree Payment equal to the employee's and employer's contributions.
2. **Discontinue** their monthly benefit and be reinstated as contributing members of the WRS.
 - A retiree who chooses this alternative shall have their retirement benefit recalculated upon their second retirement to include all additional contributions from the additional service. The new benefit shall also be adjusted to reflect any retirement benefits received before reemployment. The new benefit shall be based on the same option and survivor (if applicable) used in the original retirement calculation.
 - The employer must enroll the member, and contributions must be made for the member, like any other member.

INSURANCE DEDUCTIONS

If a retiree is currently having deductions for medical insurance premium, including medical, dental, vision, or life insurance, and they have medical insurance coverage through you. In that case, the retiree will need to contact the vendor directly to stop the deduction from their benefit.

REHIRED RETIREE PAYMENT

A participating employer that hires a retiree who elects to continue receiving retirement benefits following applicable rehired retiree provisions shall pay into the System an amount equal to both the member's and employer's contributions required by law. This provision prevents an unfunded liability from being created by an employer that has hired a retiree into a position for which the System would otherwise be expecting contributions. The Rehired Retiree Payment keeps the System whole. The member does not receive additional service credit for this payment.

SUBMITTING REHIRED RETIREE PAYMENTS

Rehired retirees are part of an employer's regular monthly upload.

When a Retiree returns to work, they have two options: Stop the benefit or continue their benefit. In either case, a rehired retiree must first talk to a Member Benefits specialist who will advise them of their options.

The retiree's election will determine which column you report contributions in on your monthly upload. See both examples below for additional instructions.

STOP BENEFIT EXAMPLE

If a Rehired Retiree chooses to stop their retirement benefit, the employer will add them via the employee template as a Rehired Retiree Stop Benefit under column K. When downloading the contribution template, column T, U, and V will be prefilled based on what was uploaded on the employee template.

Employers identify on the Payroll Contribution Template as a rehired retiree who elects to stop receiving their benefit and resume contributing will have their salary and contributions reported using the same columns as regular contributing employees.

	K	L	O	P	Q	R	S	T	U	V	W
	*Record Type	*Reportable Salary	*Hours Worked	Employee Contribution Paid By Employee - Taxed	Employee Contribution Paid By Employee - Untaxed	Employee Contribution Paid By Employer Untaxed	*Employer Contribution	Rehired Retiree Status Code (Informational)	Rehired Retiree Hire Date (Informational)	Rehired Retiree Payment Required (Informational)	Rehired Retiree Payment (Untaxed)
1											
2	Regular	\$1,000.00	160	\$75.00			\$71.12	Stop Benefit	4/1/2009	No	

CONTINUE BENEFIT EXAMPLE

If a Rehired Retiree chooses to continue receiving their retirement benefit when they are re-employed. The employer will add them via the employee template as a Rehired Retiree Continue Benefit in column K.

The Rehired Retiree payment is paid by the employer to WRS for both employee and employer in the same monthly file; however, they report the information in column W.

	K	L	O	P	Q	R	S	T	U	V	W
	*Record Type	*Reportable Salary	*Hours Worked	Employee Contribution Paid By Employee - Taxed	Employee Contribution Paid By Employee - Untaxed	Employee Contribution Paid By Employer - Untaxed	*Employer Contribution	Rehired Retiree Status Code (Informational)	Rehired Retiree Hire Date (Informational)	Rehired Retiree Payment Required (Informational)	Rehired Retiree Payment (Untaxed)
1											
2	Regular	\$1,000.00	160					Receive Benefit	4/1/2009; Yes		\$146.20

COLUMN	HEADER	DESCRIPTION
K	Record Type	Choose the appropriate type of record to create (Regular, Adjustment, etc.)
L	Reportable Salary	Enter the salary the employee earned during this period.
O	Hours Worked	Enter the hours the employee worked during this period.
T-V	Rehired Retiree	The download will automatically populate these columns.
W	Rehired Retiree Payment (Untaxed)	Enter the amount of the payment required for the rehired retiree. This amount will be the equivalent of both employer and employee contribution percentages.

SEASONAL EMPLOYEES

An employee who is guaranteed a seasonal position each year without going through the reapplication process is **not** considered a temporary employee, even if the term of the seasonal employment is less than six (6) months.



If the seasonal hours worked are equivalent to a full-time or regular part-time position (if the city, town, or county contributes on regular part-time employees), contributions must be paid to the Wyoming Retirement System.

Before an employee can take a lump-sum payment or a monthly retirement benefit, he or she must terminate employment with all agencies participating in the Wyoming Retirement System, even if the position is seasonal.

SERVICE BREAKS

If an employee is on any of the following

- Military Leave
- Workers' Compensation
- FMLA
- Leave without pay

And contributions will not be submitted for at least one month; you must put them on a service break.

If an employee is on **leave without pay** for less than one month (and contributions will be submitted for that individual during that month), loading a service break is unnecessary. Hours worked by the employee must be entered accurately.

If an employee is on **intermittent military leave** and will still receive pay, leave pay, holiday pay, or military pay from the employer, they still need to have a service break.

REPORTING SERVICE BREAKS

When an employee takes an unpaid break from service but remains employed, you will:

1. Upload a record with a record type of Start Service Break to start their break.
2. Continue Service Break for each pay period they remain on break.
3. End Service Break for the pay period in which they end their break.

Service break codes include Military and Workers Comp, Suspension, FMLA, and Off Contract. The Service Break record should be a separate row from any regularly reported contributions.

When completing the monthly contribution upload, make sure to accurately specify whether an employee is terminated or on a service break. Employers sometimes terminate an employee when the employee is actually on a service break. This could result in the employee being moved from the Public Employee Plan Tier 1 to Tier 2, which has a reduced benefit structure.

MILITARY SERVICE BREAKS AND SERVICE CREDIT

An employee who is deployed may receive retirement credit under the Uniformed Service Employment and Reemployment Rights Act (USERRA), as long as the following requirements are met:

1. The employee was employed by a participating employer of WRS immediately before entering the armed forces.
2. The employee returned to employment with the pre-deployment agency within the timeframe specified by USERRA. They cannot return to work for another agency and be eligible for the contributions during deployment
3. The employee received an honorable discharge.
4. The employee meets any other requirement under USERRA.

Employers shall provide WRS with notice of reemployment via the contribution template.

Suppose the employee is responsible for the employee portion of the contribution. In that case, they're required to pay their share of the employee contribution to the employer. The employer is required to pay both the employer and employee contributions to WRS. At times, the Legislature appropriates funding to assist with military make-up payments for employees. WRS must receive a one-time payment for the full amount within five years of the employee's reemployment date. If payment is not received, the employee will not be given credit for the deployed time in WRS.

If military service credit applies to one of your employees, the employee must provide a DD214 form or an NGB Form 22 (Report of Separation and Record of Service). These documents verify the types of discharge and dates of deployment. There may be other acceptable documentation, so please contact WRS with any questions.

Qualifying employees must be allowed to make additional deferrals to the 457 Plan within five years of reemployment. The employer shall make any matching contributions that would have been required had such deferral actually been made during the period of qualified military service. Contact the 457 Plan with any questions.

START SERVICE BREAK

When an employee takes an unpaid break from service but remains employed, you will:

1. Upload a Start Service Break record in column K to start their break
2. Continue Service Break for each pay period they remain on break
3. End Service Break for the pay period in which they end their break.

When you need to report the employee starting a break in service, you will use the Start Service Break record type.

K	Z	AA	AB
*Record Type	Service Break Code	Service Break Start Date	Service Break End Date
StartServiceBreak	Military	MM/DD/YYYY	

COLUMN	HEADER	DESCRIPTION
K	Record Type	Choose "StartServiceBreak" from the drop-down.
Z	Service Break Code	Choose the appropriate service break code from the drop-down. Service break codes include Military and Workers Comp, Suspension (used by Volunteer Plans only), Family Medical Leave Act (FMLA), Leave without Pay (LWOP), and Off Contract (used by Educators Group only). See definition of each on page 88.
AA	Service Break Start Date	Enter the date the employee went on break
AB	Service Break End Date	Leave empty

CONTINUE SERVICE BREAK

If an employee is still on break when uploading the monthly contribution file, a Continue Service Break record must be uploaded for the employee on break.

A *Continue Service Break* record should be entered as follows:

K	Z	AA	AB
*Record Type	Service Break Code	Service Break Start Date	Service Break End Date
ContinueServiceBreak			

COLUMN	HEADER	DESCRIPTION
K	Record Type	Choose "ContinueServiceBreak" from the drop-down.
Z	Service Break Code	Leave empty (will be ignored if supplied)
AA	Service Break Start Date	Leave empty (will be ignored if supplied)
AB	Service Break End Date	Leave empty

END SERVICE BREAK

When an employee's service break has ended, an End Service Break record with the end date of the break populated must be uploaded.

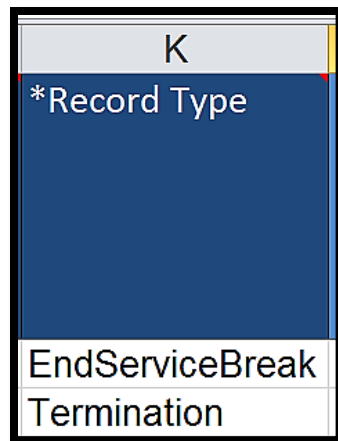
An *End Service Break* record should be entered as follows:

K	Z	AA	AB
*Record Type	Service Break Code	Service Break Start Date	Service Break End Date
EndServiceBreak	Military		MM/DD/YYYY

COLUMN	HEADER	DESCRIPTION
K	Record Type	Choose "EndServiceBreak" from the drop-down.
Z	Service Break Code	Leave empty (will be ignored if supplied)
AA	Service Break Start Date	Leave empty (will be ignored if supplied)
AB	Service Break End Date	Enter the date the service break ended. This should not include any working days. e.g., if the employee came back to work on 7/15, you would enter a date prior to 7/15.

SERVICE BREAK FOLLOWED BY TERMINATION

If an employee is on a service break and does not return to work, you will need to end the service break on one row and the termination on a second row. The termination date should be the employee's resignation date, not their actual last working day.



The image shows a screenshot of a software interface. At the top, there is a tab labeled 'K'. Below the tab is a dropdown menu titled '*Record Type'. The menu is open, showing two options: 'EndServiceBreak' and 'Termination'.

SERVICE BREAK CODE DESCRIPTIONS

TYPE	DESCRIPTION
FMLA	Use when a member is on FMLA and contributions will not be reported to WRS in the current month.
Leave w/o Pay	Use when a member will not have contributions reported to WRS in the current month but is still employed with the agency.
Military	Use for those Uniformed Service Employees that are deployed during employment.
Off Contract	Use for our educational group only (School Districts, Community Colleges, and the University) for Members that do not have contributions to report during the summer months.
Suspension	DO NOT USE – Can only be used by Search and Rescue volunteer employers; please contact WRS before entering.
Workers Comp	Use when a member is on Workers Comp, and contributions will not be reported to WRS in the current month.

Note: If an employee changes their Service Break Code while on break, the initial service break must be ended, and the new Service Break Code must be created.

TEMPORARY EMPLOYEES

Wyo. Stat. 9-3-402(a)(vii)(C) provides that "an employee whose term of employment is temporarily for less than six (6) months" is not considered a "member," and WRS does not expect contributions on behalf of such employees.

WRS interprets the statute to require contributions for employees whose term of employment is longer than **six (6) months**, even if the employee is considered a "temporary employee" by the employer. In instances where an employer had not been paying contributions for an employee because their employment term was less than six (6) months, and then employment extends beyond the six (6) months, WRS will bill for contributions and interest back to the date of hire.

If a temporary employee accepts a new and distinct "permanent" position, WRS will bill for contributions beginning with the date of hire for the permanent position. The purpose of the statute is to clarify which employees are to cover under the System. All full-time and regular part-time employees are to be covered. The above-referenced statute creates an exception for temporary employees whose employment term is less than six (6) months.

WRS's policy is designed to prevent an employer from not paying contributions on behalf of an employee that should, by statute, be covered under the System. A temporary employee whose term of employment lasts longer than six (6) months does not meet the statutory exception. The employer should pay contributions for that employee back to the date of hire.

TERMINATIONS

When an employee terminates employment for any reason, you will upload a *Termination* record for that employee on the Contribution Template.

When terminating an employee, the last day of employment must be accurate to avoid adjustments to the employee's account. Employers should not terminate an employee until all contributions are reported to WRS. The termination info can be on the same Contribution Template as the last contribution but must be on a separate row. A *Regular* contribution should still be made for that employee's contributions for the month (this applies even if the employee terminates during the month).

A Termination record cannot be provided for an employee until you are reporting, or have reported, their final contribution. If you report a termination, *no further regular contributions will be allowed* for the employee.

CAUTION WHEN TERMINATING EMPLOYEES

Please do not terminate an employee until you are confident that all retirement contributions are made. Incorrectly terming a retiring employee before all contributions are submitted can cause delayed processing and a miscalculation of a retiree's benefit payment. Once terminated, *no further regular contributions will be allowed* for the employee.

NO-SHOWS OR EMPLOYEES WHO WORK ONLY A FEW DAYS

If the employee has worked any hours, the agency must submit the contribution to WRS and submit a termination record on the Contribution Template.

If a new hire has been uploaded on the Employee Template but does not end up working, terminate them using the Contribution Template with a termination date the same as their hire date. If an employee has no reportable hours, the employee cannot have a retirement contribution.

DECEASED EMPLOYEES

Please submit regular and final contributions and a termination record on the Contribution Template select deceased on the Service Record Termination Code. Please have beneficiaries contact WRS Member Benefits.

INFORMATION FOR EMPLOYEES

Employees who are terminating employment with WRS employers have several options, depending on their situation. These options may include:

- Leaving their money on deposit.
- Applying for retirement if eligible.
- Taking a refund/rollover of their account balance.

Please direct terminating employees to the Leaving Employment page on our website or the appropriate Pension Plan Handbook for more information about their options or contact WRS Member Benefit Section.

UPLOADING A TERMINATION

Upload the termination on the regular contribution file for the month the employer is paying the employee's final contribution. There should be one row for the final contribution and one row for the file's termination record. You could load a termination record separately if the termination were not reported on the same file as the final contribution.

After the termination is reported, no further contributions will be allowed for the employee.

COLUMN	HEADER	DESCRIPTION
A	Pay Period Month	Enter the month the employee is terminating.
B	Pay Period Year	Enter the year the employee is terminating.
K	Record Type	Choose "Termination" from the drop-down.
AC	Service Record Termination Code	Select the appropriate value from the drop-down. Options are Left Employer, Left Plan, Retirement or Death
AD	Last Working Date	Specify the last working date, to include any used sick and annual leave. Educator Group: if the employee has a different last working date then their contract end-date, WRS is unable to process retirement until all contributions are paid through their contract.
AE	Final Contribution	Choose "Yes" from the drop-down.

VOL FIRE EMT & SEARCH & RESCUE REQUIREMENTS

DEFINITION:

The Plan: Volunteer Firefighter, Emergency Medical Technician, and Search & Rescue Pension Plan

Volunteer Organization: A volunteer fire department or county search and rescue.

Volunteer(s): Firefighter, Emergency Medical Technician, or Search and Rescue personnel.

ATTENDANCE REQUIREMENTS:

VOLUNTEER FIRE: W.S. § 35-9-616 (a)(x)(B) During the course of any one (1) year, attends not less than fifty percent (50%) of the monthly volunteer fire department meetings.

SEARCH AND RESCUE: W.S. § 35-9-616 (a)(xii)(B) Holds not less than two (2) meetings per month and requires each volunteer search and rescue person to attend not less than fifty percent (50%) of the total number of meetings held each month.

COMPLIANCE:

In an ongoing effort to ensure that Volunteer Organizations participating in the Plan comply with Wyoming law and WRS regulatory requirements, ten (10) departments will be randomly chosen each calendar quarter for an audit.

PLAN ELIGIBILITY REQUIREMENTS:

WRS understands that each Volunteer Organization determines the make-up and schedule of its monthly meetings and attendance requirements for its Volunteers. To avoid confusion, WRS interprets the statutory requirements for participation in the Plan to be that a Volunteer Organization has at least one meeting per calendar month to conduct business or training and that Volunteers who elect to participate in the Plan must attend at least 50 percent of those monthly meetings.

Therefore, if a department holds one meeting per month, Volunteers must attend no less than six meetings in a calendar year. If a department schedules more than one meeting per month, Volunteers still need to attend one meeting per month for no less than six months in a calendar year to remain eligible for the Plan. Only one meeting per month shall count toward the attendance requirement.

Any Volunteer that does not meet the attendance requirement as herein interpreted will have his/her contributions for the calendar year returned and lose 12 months of service credit.

WYOMING RETIREMENT SYSTEM CONTACT INFORMATION

Wyoming Retirement System Operations consists of 5 teams to assist with the Pension and Deferred Compensation questions and concerns. Please refer to the information below for the best team to help you, your employees, and your retirees.

Wyoming Retirement System
2515 Warren Ave, STE 450
Cheyenne, WY 82002
Main Phone 307-777-7691

EMPLOYER REPORTING TEAM

Assist the Employers with any questions or concerns they have with their monthly contributions uploads.

Section Phone Number 307-777-2077
Section Email.....wrs-EmployerReporting@wyo.gov

Employers will contact for any of the following:

- Monthly Contributions
- Leave
- New Employees
- Terminations

PENSION BENEFITS TEAM

Helps counsel and educate Members and their families for retirement as well as processes benefit payments.

Section Phone Number 307-777-1977
Section Email.....wrs-PensionBenefits@wyo.gov

Members will contact for any of the following:

- Account Change
- Estimates
- Retirement
- Service Purchase/Redeposit

RETIREE SERVICES TEAM

Process the monthly payroll for all Retired members.

Section Phone Number 307-777-1988
Section Email.....wrs-RetireeServices@wyo.gov

Retirees will contact for any of the following:

- Retiree Account Change
- Tax Forms 1099-R

DEFERRED COMPENSATION TEAM

WRS also administers an additional/optional 457 plan. If you or your employees have a DC question, please contact them.

Section Phone Number 307-777-3325
Section Email..... 457pln@wyo.gov

EDUCATION TEAM

Travel the State of Wyoming presenting on relevant topics to members of the Wyoming Retirement System.

Section Phone Number 307-777-3314
Section Email..... wrs-educators@wyo.gov