

WISCONSIN STATE
LEGISLATURE
COMMITTEE HEARING
RECORDS

1989-90

(session year)

Assembly

(Assembly, Senate or Joint)

Committee on
Veterans and
Military Affairs
(AC-VMA)

Sample:

Record of Comm. Proceedings ... RCP

- 05hr_AC-Ed_RCP_pt01a
- 05hr_AC-Ed_RCP_pt01b
- 05hr_AC-Ed_RCP_pt02

➤ Appointments ... Appt

➤ **

➤ Clearinghouse Rules ... CRule

➤ **

➤ Committee Hearings ... CH

➤ **

➤ Committee Reports ... CR

➤ **

➤ Executive Sessions ... ES

➤ **

➤ Hearing Records ... HR

➤ **

➤ Miscellaneous ... Misc

➤ **89hr_AC-VMA_Misc_pt01**

➤ Record of Comm. Proceedings ... RCP

➤ **

Ruling may aid 27,000 U.S. retirees

By Cary Segall

Wisconsin State Journal

About 27,000 federal retirees could ultimately get more than \$100 million in state income tax refunds as a result of an appeals court decision issued Thursday in Madison.

The 4th District Court of Appeals decided unanimously that a federal civil rights lawsuit asking for the money can be heard as a class action in Dane County Circuit Court.

The lawsuit was filed in April 1989 on behalf of people who were federal civil service or military employees on Dec. 31, 1963, and have paid state income taxes on retirement benefits anytime from 1982 through 1988.

Under U.S. law, federal employees are only subject to state taxation if the state doesn't discriminate against them. But Wisconsin taxed the federal benefits while not taxing retirement benefits paid to people employed by the city and county of Milwaukee on Dec. 31, 1963.

Similar taxes by the state of Michigan were ruled illegal in a March 1989 decision by the U.S. Supreme Court.

Although Wisconsin tax law has been changed to comply with the Supreme Court decision, the Dane County lawsuit asks for refunds of taxes collected since 1982. (Refunds before that are not allowed by the statute of limitations.)

The state had argued that civil rights law didn't apply to the case and that the federal retirees should be required to file for refunds through the normal state administrative process.

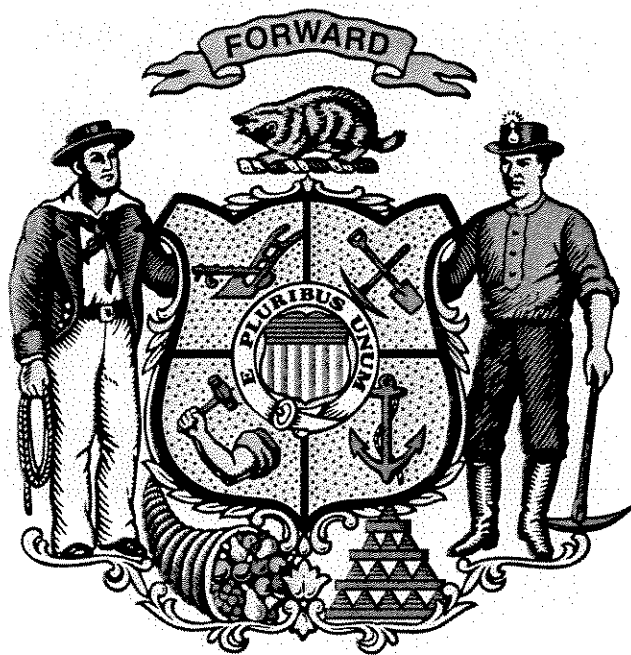
But Dane County Circuit Judge P. Charles Jones ruled last year that forcing the mostly elderly retirees to file individually would have been impractical and would not have protected their civil rights.

Now, Jones will have to decide if the Supreme Court decision should be applied retroactively, entitling the retirees to refunds.

Eugene Duffy, lawyer for the retirees, said U.S. Supreme Court decisions issued last month make it clear the retroactive refunds must be paid.

"I'm overjoyed," Duffy said. "Now, without further delay we can go in and get justice for these people."

But state Department of Revenue Secretary Mark Bugher said the retroactive refund issue is not clear and that the appeals court decision might be appealed to the state Supreme Court.



To: Republican legislators
From: Steve Satran, policy analyst
Date: June 26, 1989
Re: Background on the pension tax exemption issue

A number of you have contacted our office regarding the Davis v. Michigan case and its implications for Wisconsin residents. As you are no doubt aware, this case dealt with pension tax exemptions for retired federal employes (vis a vis state & local employes), and has recently been making headlines across the state.

What follows is a brief history of the pension tax exemption issue, including a short summation of the current situation. I hope this is helpful in answering questions you may have in this regard. Please note that an examination of the accompanying legal, fiscal and policy issues will follow under a separate cover in the near future.

* * *

At issue in Davis was Michigan's policy of taxing federal employee retirement income, while exempting that of state and local government employes. Federal law prohibits discrimination in taxation, under the doctrine of inter-governmental tax immunity. In March, the U.S. Supreme Court ruled 8-1 that Michigan's income tax provisions violated this doctrine.

Wisconsin's tax exemptions are much more limited in scope than those of Michigan. Under Wisconsin law, only those taxpayers who participated in a handful of state and local public pension systems prior to 1964 are excluded from taxation. Michigan, on the other hand, exempted all retirement benefits paid by the State, and taxed all others. Given such differences, it was originally thought that the Davis ruling might not apply to Wisconsin.

However, Dane County Circuit Court Judge P. Charles Jones ruled last week that Wisconsin violated federal law by taxing the pensions of retirees who participated in a federal retirement program before Jan. 1, 1964. Jones issued an injunction to prevent the state from collecting future taxes on federal pensions. Any such taxes which were mistakenly paid after the injunction was issued are to be held in escrow.

Because his ruling was only preliminary, Jones has yet to rule whether Wisconsin will owe refunds to those retirees who were wrongly taxed prior to his injunction. A final ruling on this is expected in a few months.

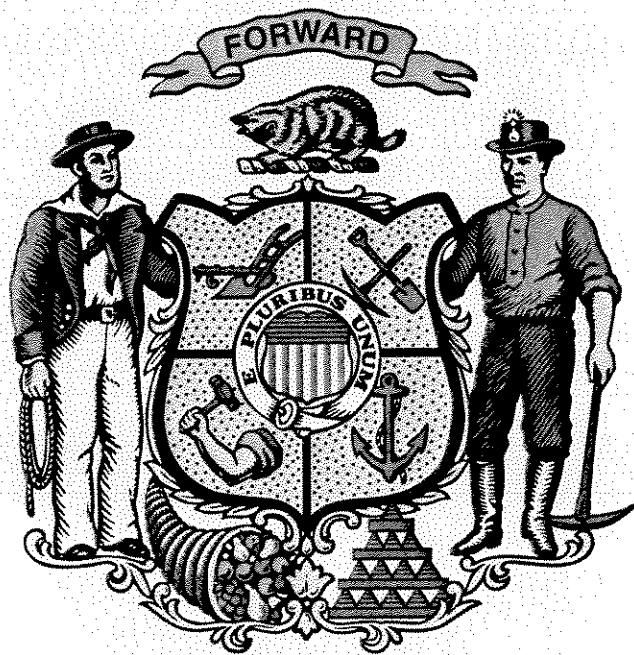
To answer the two most common questions which you may be getting from constituents: 1) no, they do **not** have to pay state taxes on their federal pension if they were in a federal retirement program prior to Jan. 1, 1964; and, 2) if they did pay such taxes last week, they will need to wait several months for Jones to issue his final ruling before they could get their money

back. It's something of a judgement call, but the signs seem to indicate that they will eventually get this money back. Further, there is a very good possibility that they will be owed a refund for pension taxes paid between 1982 and the present.*

Earlier this session, the Governor and the Department of Revenue recommended that tax exemptions be extended to the pension benefits of certain federal employees. The intended effect of this would have been to bring Wisconsin's pension tax system into compliance with the Davis ruling. The legislature has taken no action on this to date.

The above briefly outlines the pension tax exemption issue. If you have any questions, or need further information, please don't hesitate to let me know.

*Refunds would normally be possible only for tax years 1984-88, due to Wisconsin's four year limitation for amended tax returns. However, the current suit before Judge Jones is classified as a Civil Rights case, which has the effect of pushing the deadline for possible refunds back two years. The state is presently challenging the validity of this classification.





State of Wisconsin ● DEPARTMENT OF REVENUE

AUG 10 1989

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

Date: August 10, 1989
To: INTERESTED PERSONS
From: MARK D. BUGHER, SECRETARY
WISCONSIN DEPARTMENT OF REVENUE
Subject: TAXATION OF FEDERAL RETIREMENT BENEFITS FOR
WISCONSIN TAX PURPOSES

The purpose of this letter is to inform you about the status of federal retirement benefits for Wisconsin income tax purposes. Earlier this year, the taxation of federal retirement benefits was the subject of a United States Supreme Court decision. More recently it has become the subject of litigation in Wisconsin courts. Also, the Wisconsin Legislature has enacted an income tax exemption for the year 1989 and forward for certain federal retirement benefits.

The information provided in the question and answer section of this letter (Section V, beginning on page 2) should answer many of the questions you may have at this time. If you have additional questions, you may write to Wisconsin Department of Revenue, P.O. Box 8906, Madison, WI 53708, or call (608) 266-2772.

I. U.S. Supreme Court Holds Michigan Income Tax Treatment of Federal Retirement Benefits Violates Principles of Intergovernmental Tax Immunity - Davis Case

On March 28, 1989, the U.S. Supreme Court held the Michigan income tax provisions according preferential treatment to state and local employe retirement benefits in violation of principles of intergovernmental tax immunity, as codified in Public Salary Act of 1939 (4 U.S.C. §111) *Davis v. Michigan Department of Treasury*, Docket No. 87-1020.

II. Dane County Circuit Court Issues Preliminary Injunction on June 13, 1989

J. Gerard Hogan, Dolores M. Hogan, Jerome S. Poker, and Margaret H. Poker, on behalf of themselves and all residents of the State of Wisconsin who were paid retirement benefits by the United States government in any one or all of the years 1982-88, similarly situated, had filed suit against the Secretary of Revenue, Wisconsin Department of Revenue. This suit alleges that 1987-88 Wisconsin Statute 71.05(1)(a) violates 4 U.S.C. §111 in that it discriminates in favor of retired state and local employes and against retired federal civilian employes and military personnel. (Note: Wisconsin Statute 71.05(1)(a) exempts from Wisconsin income taxation, payments received under certain Milwaukee city and county employe retirement systems and funds and the Wisconsin State Teachers Retirement System by persons who were members of the systems or funds as of December 31, 1963, or who were retired from such systems or funds as of December 31, 1963.)

This suit also alleges that a violation of 4 U.S.C. §111 is actionable under 42 U.S.C. §1983 (civil action for deprivation of rights) and therefore, the plaintiffs' action pursuant to 42 U.S.C. §1983 is valid and actionable. The plaintiffs requested an order for injunctive relief and class certification.

On June 13, 1989, Judge P. Charles Jones, of Dane County Circuit Court, ordered that the Wisconsin Department of Revenue must cease collecting, asserting or imposing Wisconsin income taxes on federal civilian and military retirement benefits from persons who were either members of the federal retirement system on or before December 31, 1963, or retired therefrom on or before December 31, 1963. (See Question and Answer 1 below which identifies the specific groups of persons who are affected by this preliminary injunction.)

Therefore, until further notice by the court, any collection involving taxes on federal retirement benefits received by such persons for the year 1982 and forward is prohibited by this court order as of 3:45 p.m. CDT on June 13, 1989. If any taxes are collected, they shall be placed in a constructive trust by the State of Wisconsin.

III. Court of Appeals Decides to Review Validity of Preliminary Injunction

On August 1, 1989, the Wisconsin Court of Appeals exercised its discretionary power to review the validity of the order of the Dane County Circuit Court. No further proceedings will occur in the Dane County Circuit Court until those review proceedings are resolved.

IV. New Law Exempts Certain Federal Retirement Benefits

A new Wisconsin law, 1989 Wisconsin Act 31, which was signed by the Governor on August 3, 1989, provides an income tax exemption for federal retirement benefits for certain recipients. The exemption applies to all retirement benefits received from the United States Government in the year 1989 and forward by a person who was a member of the system as of December 31, 1963, or who was retired from the system as of December 31, 1963.

V. Questions and Answers Regarding the Preliminary Injunction (Part II) and the New Law (Part IV)

WHO IS AFFECTED

Question 1: Who is affected by this preliminary injunction of June 13, 1989?

Answer 1: All present and former Wisconsin residents, who paid income taxes to the State of Wisconsin for the year 1982 and forward, on retirement benefits paid to them by the United States government, and who are members of any of the following subgroups:

- a. all natural persons who are retired federal civilian employees and/or U.S. military (both active and reserve from all branches of the Armed Services and the U.S. Coast Guard) personnel, and who were members of a United States Government retirement system or fund as of December 31, 1963, including all such persons who by operation of federal law have a constructive date of employment or service on or before such date for purposes of eligibility for retirement;
- b. all natural persons who are retired federal civilian employees and U.S. military (both active and reserve, from all branches of the Armed Services and the U.S. Coast Guard) personnel and who were retired under a United States Government retirement system or fund as of December 31, 1963;

- c. all natural persons who are the survivors of any persons in a. or b. above and who are or were receiving a survivor annuity in any of the years 1982 and forward under a United States Government retirement system or fund; and
- d. the executors, personal representatives, legal representatives or successors in interest of or to any of the natural persons identified above as are now deceased or otherwise under legal disability.

Question 2: Who will be affected by the exemption provision in the new law enacted in 1989 (1989 Wisconsin Act 31)?

Answer 2: The exemption will apply to payments received in the year 1989 (tax years beginning on or after January 1, 1989) and forward from a United States Government retirement system by a person who:

- a. was retired from the system as of December 31, 1963; or
- b. was a member of the system on December 31, 1963, subsequently retiring; or
- c. is receiving the payment as a beneficiary of an individual who met either condition a. or b.

Note: These are the same persons identified in Answer 1 as being affected by the preliminary injunction.

Question 3: What effect does the preliminary injunction have on the federal retirement benefits of a person who did not become a federal employee until after December 31, 1963 (i.e., a person who receives federal retirement income, but is not a member of the class specified in Answer 1 above).

Answer 3: The preliminary injunction has no effect on the federal retirement benefits of a person who first became a federal employee after December 31, 1963. The Wisconsin Department of Revenue's position is that federal retirement benefits received by these persons continue to be taxable for Wisconsin.

WHAT YEARS ARE INVOLVED?

Question 4: What years are involved in this preliminary injunction?

Answer 4: From June 13, 1989 forward, until ordered otherwise by the court, the Wisconsin Department of Revenue is prohibited from collecting or imposing tax on any federal retirement benefits received during 1982 and subsequent years by those persons identified in Answer 1 above.

Question 5: Why are the tax years 1982 and forward covered by the preliminary injunction?

Answer 5: The class action litigation was filed under the theory that there has been a violation of 42 U.S.C. §1983 which the plaintiffs in the case claim has a six-year statute of limitation.

FILING CLAIMS FOR REFUND

Question 6: Must each person desiring a refund who is a member of the class in Answer 1 file a separate claim for refund with the Department of Revenue?

Answer 6: It is advisable to do so. It is the policy of the Department of Revenue to advise anyone inquiring as to the applicability of the decision in *Davis v. Michigan Department of Treasury* to file a refund claim pursuant to the administrative procedure contained in s. 71.75, Wis. Stats. (1987-88). Currently claims for refund may be filed only for the tax years 1985 and forward under s. 71.75(2). A refund claim may not be filed for the years 1982, 1983 and 1984 under s. 71.75(2).

Question 7: What action is the Department of Revenue taking with regard to refund claims filed?

Answer 7: The department is sending the taxpayer a letter acknowledging receipt of the claim. However, no further action is being taken on the claim at this time.

1989 ESTIMATED TAX PAYMENTS

Question 8: How should installment payments of 1989 estimated tax which will be due on September 15, 1989, and January 16, 1990, be computed by persons identified in Answer 2?

Answer 8: The amounts for the remaining two installment payments of 1989 estimated tax (due 9/15/89 and 1/16/90) should be recomputed. Federal retirement benefits will **not** be subject to Wisconsin income tax for 1989 if such benefits qualify for exemption as explained in Answer 2.

Question 9: Will the Department of Revenue refund estimated tax payments for 1989 which have already been made and were computed on the basis that federal retirement benefits would be taxable for Wisconsin?

Answer 9: No refunds of estimated tax payments for 1989 will be made at this time. Such estimated tax payments should be claimed as a credit on the 1989 income tax return filed in 1990.

OTHER QUESTIONS

Question 10: Does the preliminary injunction of June 13, 1989, mean that federal retirement benefits are not taxable for the years 1982 through 1988?

Answer 10: No, the question of whether taxes paid on federal retirement benefits received in the years 1982 through 1988 by those persons identified in Answer 1 are refundable, is still pending in the courts. However, under the preliminary injunction of June 13, 1989, the Department of Revenue is prohibited from collecting monies on federal retirement benefits of affected persons for these tax years from June 13, 1989, forward, until further order by the Court.

Question 11: How long will it be before a "final" decision is rendered with regard to the *Hogan and Poker vs. Wisconsin Department of Revenue* class action litigation?

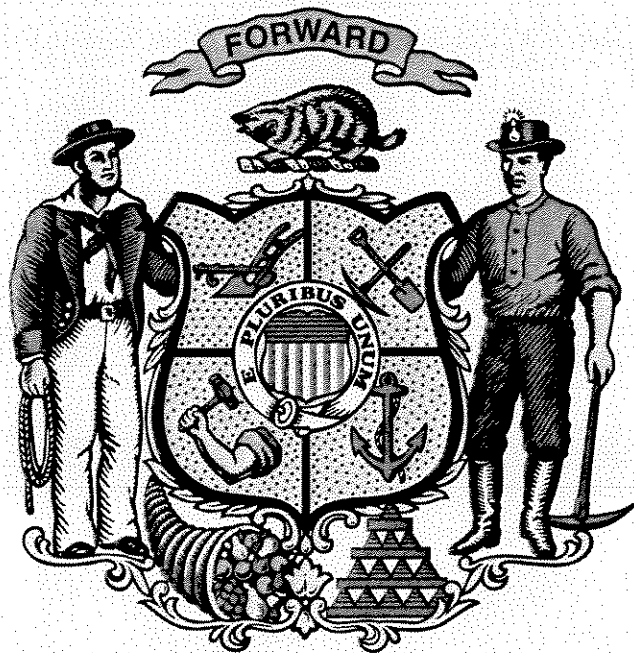
Answer 11: At this time it is not known when a final decision will be issued. There is no deadline for that action. The preliminary injunction will continue to apply until further order by the Court.

Question 12: A federal retiree identified in Answer 1 has not yet filed a 1988 Wisconsin income tax return because he or she has an extension of time to file until August 15, 1989. How does the preliminary injunction affect the filing of this 1988 return?

Answer 12: If a federal retiree identified in Answer 1 has not yet filed a 1988 Wisconsin income tax return, please contact the Department of Revenue at (608) 266-2769 for further information as to how to file this 1988 return.

Question 13: Will the Department of Revenue publish information regarding subsequent court decisions about the taxation of federal retirement benefits?

Answer 13: Yes, such information will be published in the department's newsletter entitled the *Wisconsin Tax Bulletin* (WTB). (Note: If you are not a subscriber to the WTB, you can obtain a subscription by writing to: Wisconsin Department of Administration, Document Sales, P.O. Box 7840, Madison, Wisconsin 53707. Subscriptions cost \$5.00 and cover a 12-month period.)





STATE OF WISCONSIN
DEPARTMENT OF JUSTICE

DONALD J. HANAWAY
ATTORNEY GENERAL

Mark E. Musolf
Deputy Attorney General

114 East, State Capitol
P.O. Box 7857
Madison, WI 53707-7857
608/266-1221

January 12, 1990

The Honorable Terry M. Musser
State Representative
308 West, State Capitol
Madison, Wisconsin 53702

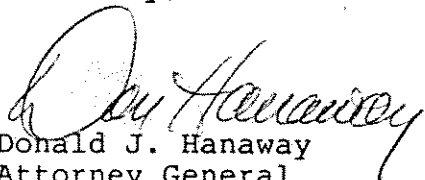
Dear Representative ^{Terry}Musser:

I have your letter of December 14, 1989, requesting that I comment in writing on two specific aspects of a letter being circulated by the Wisconsin Military Retirees Alliance.

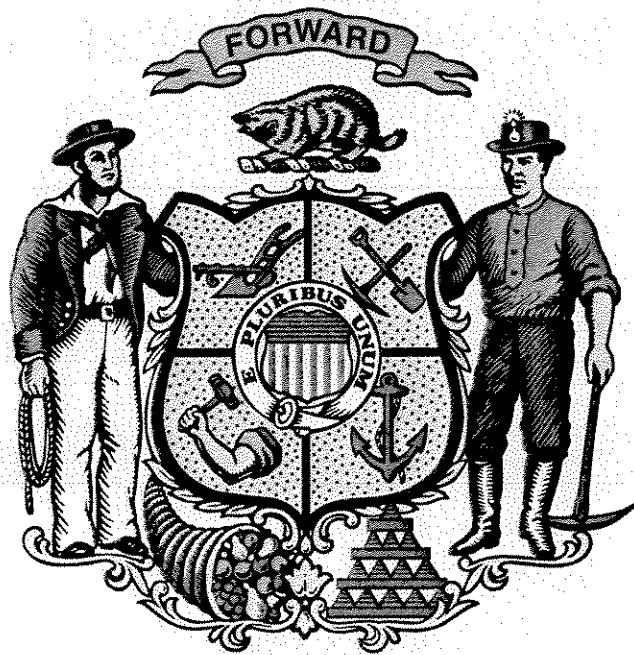
It would be inappropriate for me to do so, since the matter is in litigation and a class has been certified by the court.

I can say that it would not be unusual for a court to certify a class and to ask individuals meeting class characteristics to decide whether or not they wish to opt out of the class. I can also say that, where there is no applicable statute requiring a taxing authority to pay fees, some courts have required that fees be deducted on a percentage basis from a "common fund" of refund monies paid into court for the benefit of the entire certified class.

Sincerely,


Donald J. Hanaway
Attorney General

DJH:jc





State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

DATE: March 12, 1990
TO: Interested Persons
FROM: Mark D. Bugher, Secretary *MB*
Wisconsin Department of Revenue
SUBJECT: Notice of the Department's Action on Claims for Refund of Wisconsin Individual Income Taxes Paid on Federal Retirement Income for Years Prior to 1989

The purpose of this letter is to update you about the status of federal retirement benefits for Wisconsin individual income tax purposes. As you may recall, last year the following developments occurred:

- o The taxation of federal retirement benefits was the subject of a United States Supreme Court decision;
- o Litigation was initiated in Wisconsin courts;
- o The Governor proposed and the Wisconsin Legislature enacted an individual income tax exemption for the 1989 and subsequent tax years for certain federal retirement benefits; and,
- o A number of individual income taxpayers filed claims for refund of Wisconsin individual income taxes paid on federal retirement income for years prior to 1989.

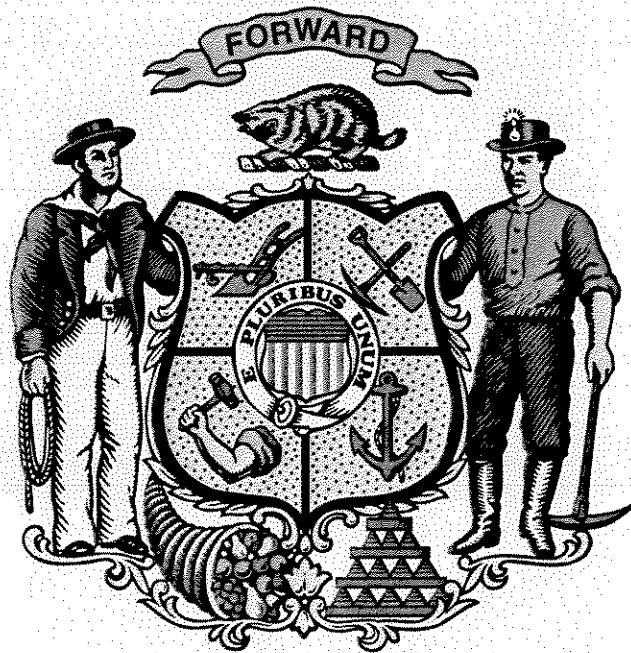
On March 12, 1990, the Department mailed denial notices to individuals who have filed claims for refunds of Wisconsin individual income taxes paid on federal retirement income for years prior to 1989. We acted on the claims at this time because state law requires the department to act on such claims within one year from the time received.

The department's position is that last year's U.S. Supreme Court decision does not apply to tax years prior to 1989. Although litigation is pending, to date no court has ruled against the department's position.

The department's denial of claims for refunds can be appealed. The denial notices mailed to claimants today informs them of this appeal right and, in fact, includes a simple appeal form and pre-addressed envelope to simplify the appeal process for them. The appeals must be filed within 60 days from the receipt of the notice.

In short, the department must act on claims for refund of taxes paid on federal retirement income at this time because of the one year limitation. However, our denial of these claims does not mean that the issue is closed. The claimants can appeal the denial and we have done all we can to make it easy for them to do so.

If you have questions, call the department at (608) 266-2772.





Department of
Veterans Affairs

Veteran Population March 31, 1990

NOV 05 1990

INTRODUCTION

This report presents actuarial estimates of the number of living U.S. veterans by period of military service, age, sex, and state of residence. These data are used widely throughout VA as the population base for numerous in-depth analyses covering such diverse areas of concern as veterans' medical care, usage of education benefits, and compensation and pension programs. Other government agencies, veterans' service organizations, and public and private research groups also make use of these veteran population statistics.

HIGHLIGHTS

The veteran population of the U.S. and Puerto Rico was estimated at 27,001,000 as of March 31, 1990. This total was about 104,000, or 0.4 percent below the figure recorded six months earlier. These figures do *not* represent the results of the 1990 Decennial Census, as this information is not yet available. Rather, the figures in this report represent an update of 1980 Census data on veterans using estimates of veteran mortality, interstate migration, and separations from the armed forces during the 1980's.

World War II veterans remained the largest subgroup of former military personnel with 8,982,000 living veterans, a sum representing 33 percent of the overall veteran count on March 31, 1990. Vietnam era veterans were the second largest group with 31 percent of the overall figure, while veterans of the Korean conflict accounted for 18 percent of the total veteran population. World War I veterans numbered 90,000, or 10,000 fewer than were estimated six months earlier. Wartime veterans made up 77 percent of all veterans living in the U.S. and Puerto Rico as of the end of March 1990.¹

An estimated 6.2 million veterans served only during peacetime. The peacetime total consisted of 2.9 million ex-service personnel who served only between the Korean conflict and the Vietnam era, 3.0 million who participated only after the Vietnam era, and 328,000 veterans who served either only between World War I and World War II or only between World War II and the Korean conflict.

The median age of the 27.0 million veterans residing in the U.S. and Puerto Rico as of March 31, 1990, was 55.1 years. The number of veterans under 45 years old was 8.4 million (31 percent of the total), 11.5 million veterans (43 percent) were 45-64 years old, and 7.1 million (26 percent) were 65 years old and over.

Veterans who served during World War I represented the oldest segment of the veteran population with a median age of 93.0 years. The next oldest group was World War II veterans with a median age of 68.3 years. Post-Vietnam era veterans were the youngest subgroup of the veteran population with a median age of 30.9 years.

¹ The stated proportions of veterans who participated during the various wartime periods of service include some individuals who served in more than one time period. However, the overall wartime percentage does not include any double counting.

As of March 31, 1990, the veteran population of the U.S. was 26,878,000. Eight states accounted for nearly half (48 percent) of the total number of living veterans. California had by far the most veterans (2,798,000). Seven other states had veteran totals in excess of one million—New York (1,767,000), Texas (1,746,000), Florida (1,541,000), Pennsylvania (1,491,000), Ohio (1,279,000), Illinois (1,204,000), and Michigan (1,011,000).

Nationwide, veterans accounted for approximately 147 of every 1,000 persons aged 18 and over in the U.S. civilian population. The share of veterans in the civilian population 18 and over was generally above the national average in states in the Northeast, Midwest, and West, while the lowest share was shown for certain states in the South. Alaska was the only state to post a veteran-to-civilian population ratio above 180 per 1,000 (189.9 per 1,000). The District of Columbia had the lowest proportion (120.8 per 1,000), followed by Mississippi (124.4 per 1,000).

Puerto Rico's veteran population as of March 31, 1990, was 123,000. Veterans living in Puerto Rico had a median age of 54.4 years, approximately one year below that of veterans residing in the U.S. The difference in median age is due primarily to the larger concentration of Puerto Rico's veteran population in the post-Vietnam era period of service.

**ESTIMATED NUMBER OF VETERANS LIVING IN THE U. S. AND PUERTO RICO, BY AGE AND PERIOD OF SERVICE
MARCH 31, 1990
(In thousands)**

Age	Total Veterans	WARTIME VETERANS							PEACETIME VETERANS			
		Total 1	Vietnam Era		Korean Conflict		World War II 3,4	World War I	Total	Post Vietnam Era 5	Service Between Korean Conflict and Vietnam Era Only	Other Peacetime 6
			Total 2,3	No Prior Wartime Service	Total 2,3,4	No Prior Wartime Service 2						
All Ages	27,001#	20,754#	8,301	7,709	4,854	3,973	8,982	90	6,247	2,976	2,943	328
Under 20 yrs.	1	-	-	-	-	-	-	-	1	1	-	-
20-24 years	281	-	-	-	-	-	-	-	281	281	-	-
25-29 years	977	-	-	-	-	-	-	-	977	977	-	-
30-34 years	1,570	363	363	363	-	-	-	-	1,208	1,208	-	-
35-39 years	1,946	1,575	1,575	1,575	-	-	-	-	371	371	-	-
40-44 years	3,586	3,458	3,458	3,458	-	-	-	-	128	81	47	-
45-49 years	2,634	1,777	1,777	1,777	-	-	-	-	857	28	829	-
50-54 years	2,442	869	489	428	442	442	-	-	1,573	19	1,554	-
55-59 years	3,086	2,541	288	80	2,426	2,407	54	-	544	8	464	72
60-64 years	3,387	3,270	187	21	1,383	1,051	2,199	-	116	2	36	79
65-69 years	3,453	3,413	99	6	342	46	3,361	-	41	-	6	34
70-74 years	2,158	2,120	48	1	173	16	2,102	-	38	-	3	35
75-79 years	895	852	13	-	60	7	845	-	43	-	2	41
80-84 years	375	339	4	-	22	3	336	-	36	-	1	35
85 yrs. & over	209	177	1	-	7	1	85	90	33	-	1	32
Median age ⁷	55.1	59.7	43.2	42.8	59.2	58.5	68.3	93.0	46.9	30.9	51.8	66.7

NOTE: Excluded are 570,400 veterans whose only active-duty military service occurred since September 8, 1980, and who failed to satisfy the minimum service requirement. Also excluded are a small indeterminate number of National Guard personnel or reservists who incurred service-connected disabilities while on an initial tour of active duty for training only. Detail may not add to total shown due to rounding.

¹ Veterans who served in more than one wartime period are counted only once. Total wartime equals the sum of Vietnam era (no prior wartime service), Korean conflict (no prior wartime service), World War II, and World War I.

² Includes 333 (thousand) who served in both the Korean conflict and the Vietnam era.

³ Includes 259 (thousand) who served in the Vietnam era, Korean conflict, and World War II.

⁴ Includes 880 (thousand) who served in both World War II and the Korean conflict.

⁵ Service only after May 7, 1975.

⁶ Includes those who served only between World War I and World War II, and those who served only between World War II and the Korean conflict.

⁷ Computed from data by single year of age.

There is also 1 living Spanish-American War veteran and an estimated 61 living Mexican Border conflict veterans.

* Less than 0.5 (thousand).

FEMALE VETERANS

The estimated number of female veterans living in the U.S. and Puerto Rico as of March 31, 1990, was 1,218,000, an increase of 5,700 (or 0.5 percent) over the estimate six months earlier.

Close to one-half (44 percent) of all female veterans served during a peacetime period. Sixty-four percent of these peacetime veterans served after the Vietnam era. The next largest subgroup of the female veteran population was World War II (27 percent), followed by the Vietnam era (22 percent).

The median age of female veterans residing in the U.S. and Puerto Rico as of March 31, 1990, was 49.9 years. The number of female veterans under 45 years old was 538,700 (44 percent of the total), 284,200 female veterans (23 percent) were 45–64 years old, and 395,000 (32 percent) were 65 years old and over.

ESTIMATED NUMBER OF FEMALES VETERANS LIVING IN THE U. S. AND PUERTO RICO, BY AGE AND PERIOD OF SERVICE MARCH 31, 1990 (In thousands)

Age	Total Veterans	WARTIME VETERANS							PEACETIME VETERANS			
		Total 1	Vietnam Era		Korean Conflict		World War II 3,4	World War I	Total	Post Vietnam Era 5	Service Between Korean Conflict and Vietnam Era Only	Other Peacetime 6
			Total 2,3	No Prior Wartime Service	Total 2,3,4	No Prior Wartime Service 2						
All Ages	1,217.9	681.1	262.8	252.4	110.1	90.9	333.3	4.5	536.7	344.5	83.6	108.6
Under 20 yrs.	0.1	—	—	—	—	—	—	—	0.1	0.1	—	—
20–24 years	25.1	—	—	—	—	—	—	—	25.1	25.1	—	—
25–29 years	107.4	—	—	—	—	—	—	—	107.4	107.4	—	—
30–34 years	165.8	32.5	32.5	32.5	—	—	—	—	133.3	133.3	—	—
35–39 years	140.1	85.7	85.7	85.7	—	—	—	—	54.4	54.4	—	—
40–44 years	100.3	82.4	82.4	82.4	—	—	—	—	17.8	13.9	3.9	—
45–49 years	72.1	35.5	35.5	35.5	—	—	—	—	36.7	5.0	31.7	—
50–54 years	60.7	22.2	9.9	9.2	13.0	13.0	—	—	38.6	2.9	35.7	—
55–59 years	78.1	52.8	5.5	3.8	46.1	45.6	3.5	—	25.3	1.8	8.0	15.5
60–64 years	73.2	53.4	4.2	1.8	25.9	23.6	28.0	—	19.9	0.4	2.2	17.3
65–69 years	178.3	160.1	2.9	1.0	10.9	4.9	154.2	—	18.1	0.1	0.9	17.2
70–74 years	98.5	82.0	2.0	0.3	6.4	1.8	79.9	—	16.5	—	0.4	16.1
75–79 years	56.2	39.7	1.1	0.1	3.9	0.9	38.6	—	16.5	0.1	0.4	16.1
80–84 years	34.3	20.5	0.7	0.1	2.4	0.7	19.7	—	13.8	—	0.3	13.5
85 yrs. & over	27.7	14.4	0.4	—	1.3	0.5	9.4	4.5	13.3	—	0.2	13.0
Median age ⁷	49.9	63.0	40.8	40.5	59.5	58.5	69.3	91.8	35.2	31.4	50.7	71.3

NOTE: Excluded are 88,800 veterans whose only active-duty military service occurred since September 8, 1980, and who failed to satisfy the minimum service requirement. Also excluded are a small indeterminate number of National Guard personnel or reservists who incurred service-connected disabilities while on an initial tour of active duty for training only. Detail may not add to total shown due to rounding.

¹ Veterans who served in more than one wartime period are counted only once. Total wartime equals the sum of Vietnam era (no prior wartime service), Korean conflict (no prior wartime service), World War II, and World War I.

² Includes 4.7 (thousand) who served in both the Korean conflict and the Vietnam era.

³ Includes 5.7 (thousand) who served in the Vietnam era, Korean conflict, and World War II.

⁴ Includes 19.1 (thousand) who served in both World War II and the Korean conflict.

⁵ Service only after May 7, 1975.

⁶ Includes those who served only between World War I and World War II, and those who served only between World War II and the Korean conflict.

⁷ Computed from data by single year of age.

ADDITIONAL INFORMATION

Along with the information presented in this report, additional veteran population estimates and projections for certain subgroups and geographic areas are available on request. These include veteran population estimates for each state and county by age, sex, and period of service. Some of these data are also available on microcomputer diskettes. In addition, the table entitled "Estimated Number of Veterans Living in the U.S. and Puerto Rico, by Regional Office and Period of Service," which used to appear in this report, is also available on request. For additional information concerning veteran population statistics, contact:

Demographics Division
Management Sciences Service (043B)
Office of Planning and Management Analysis
Telephone: (202) 233-2458, FTS 373-2458

Department of Veterans Affairs
810 Vermont Avenue NW
Washington DC 20420

**ESTIMATED NUMBER OF VETERANS LIVING IN THE U.S. AND PUERTO RICO, BY STATE AND PERIOD OF SERVICE
MARCH 31, 1990
(In thousands)**

State	Total Veterans	Veterans per 1,000 Civilian Pop. Age 18 and Over	WARTIME VETERANS							PEACETIME VETERANS			
			Vietnam Era		Korean Conflict		World War II 3,4	World War I	Total	Post-Vietnam Era 5	Service Between Korean Conflict and Vietnam Era Only	Other Peacetime 6	
			Total 1	Total 2,3	No Prior Wartime Service	Total 2,3,4							No Prior Wartime Service 2
TOTAL	27,001#	X	20,754#	8,301	7,709	4,854	3,973	8,982	90	6,247	2,976	2,943	329
State Total	26,878	147.3	20,663	8,266	7,676	4,820	3,943	8,954	90	6,216	2,957	2,931	327
Alabama	402	134.5	308	124	111	81	65	131	1	93	44	43	6
Alaska	63	189.9	48	30	28	10	8	12	*	15	7	8	*
Arizona	425	166.6	331	135	120	76	57	152	1	94	49	40	4
Arkansas	250	143.1	188	78	70	44	34	84	1	62	32	26	4
California	2,798	133.0	2,214	919	837	557	420	947	10	584	235	310	39
Colorado	393	163.3	302	153	139	73	56	106	1	91	45	43	3
Connecticut	381	154.5	298	104	100	71	60	136	1	83	34	46	4
Delaware	80	159.4	60	25	23	14	11	26	*	20	10	9	1
District of Columbia	55	120.8	42	15	13	11	9	20	*	13	7	5	1
Florida	1,541	159.0	1,229	428	366	291	206	649	7	312	153	133	26
Georgia	668	146.2	500	242	218	119	93	187	1	168	89	70	9
Hawaii	100	129.6	78	36	32	20	15	31	*	22	10	10	1
Idaho	107	152.6	82	36	34	18	15	32	*	25	12	12	1
Illinois	1,204	139.3	920	340	331	206	184	401	4	284	128	143	14
Indiana	633	153.3	462	188	183	104	93	184	2	171	91	74	7
Iowa	321	150.6	243	102	99	53	49	94	2	77	41	33	3
Kansas	279	152.4	220	89	83	49	41	94	1	59	26	30	3
Kentucky	353	129.5	272	109	102	63	55	114	1	81	37	39	5
Louisiana	413	134.0	316	130	120	72	58	137	1	96	46	44	6
Maine	153	168.8	117	48	44	27	23	50	1	36	19	16	1
Maryland	539	154.9	412	171	156	104	81	174	1	128	60	61	6
Massachusetts	655	143.6	511	169	161	118	99	248	3	144	64	73	7
Michigan	1,011	148.2	747	308	301	161	146	297	3	263	137	115	11
Minnesota	490	152.1	372	156	153	83	74	143	2	119	55	59	4
Mississippi	228	124.4	175	66	59	44	35	80	1	54	27	23	4
Missouri	624	162.8	478	188	177	113	95	204	2	146	72	67	7
Montana	99	170.3	75	32	31	16	14	30	*	24	12	12	1
Nebraska	176	150.0	135	53	50	33	29	55	1	41	21	19	1
Nevada	147	178.9	114	51	46	30	23	46	*	33	14	18	1
New Hampshire	146	177.5	111	50	46	26	21	44	*	35	18	16	1
New Jersey	863	146.6	672	215	205	158	136	328	3	190	76	102	12
New Mexico	171	161.2	130	59	54	30	23	53	*	41	23	16	2
New York	1,767	130.3	1,350	435	425	303	272	647	7	418	195	198	24
North Carolina	681	141.1	526	209	189	125	103	232	2	155	76	69	9
North Dakota	62	131.9	48	20	20	11	10	18	*	14	6	8	*
Ohio	1,279	158.3	958	365	354	208	184	417	4	321	166	141	14
Oklahoma	375	160.1	295	129	118	69	54	122	2	80	36	39	5
Oregon	352	166.0	273	122	116	56	45	110	2	80	37	39	4
Pennsylvania	1,491	162.3	1,150	391	378	252	218	550	5	341	156	168	17
Rhode Island	117	154.0	93	33	30	22	17	45	*	24	11	11	1
South Carolina	354	141.9	271	120	104	67	52	114	1	83	42	36	5
South Dakota	76	148.8	58	22	21	15	13	23	*	18	9	8	*
Tennessee	527	143.8	401	172	159	90	76	164	1	126	63	56	7
Texas	1,746	146.7	1,337	627	569	308	240	524	4	409	202	185	22
Utah	139	129.4	111	48	45	25	21	45	*	27	10	16	1
Vermont	64	149.8	47	20	19	11	9	19	*	17	9	7	1
Virginia	661	148.8	504	226	192	138	100	210	2	157	80	69	8
Washington	596	170.8	462	225	203	110	82	175	2	134	62	66	6
West Virginia	214	153.2	164	62	58	36	30	75	1	49	25	21	3
Wisconsin	556	154.1	412	169	165	89	80	164	2	145	70	70	5
Wyoming	53	160.0	41	21	21	8	7	13	*	12	6	6	*
Puerto Rico	123	X	91	34	33	34	31	28	*	31	19	11	1

NOTE: Veterans per 1,000 civilian population age 18 and over are based on civilian population estimates for July 1, 1989, provided by the U.S. Department of Commerce, Bureau of the Census.

Refer to the footnotes at the end of the table titled "Estimated Number of Veterans Living in the U.S. and Puerto Rico, by Age and Period of Service."

X Not applicable.

VETERAN STATISTICAL INFORMATION

DER Memo 4/25/84 - Number and percent of veterans employed as State employees (excluding University) and number of veteran new hires from 1981 to 1983.

Veteran Survey - Final Report (June 1986)

- Veterans comprise 19.5% of State Civilian labor force
- Veterans comprise 16.5% of all State Civil Service employees.
- 1.2% of total State Civil Service employees are disabled veterans.
- 10.4% of all Vietnam Era veteran State Civil Service employees are disabled veterans.
- 7.9% of all veterans employed by the State are disabled veterans.

* - 10.3% of all Vietnam Era veterans are disabled veterans (national statistics).

DER letter to Representative Bolle (11/07/89)

- 1/01/89 to 9/30/89 there were 2,886 new hires of State Classified Civil Service positions.
- 178 (6.2%) were veterans
- 9 (.3%) were minority veterans
- 12 (.4%) were female veterans
- 32 (1.1%) were disabled veterans

1980 Census Data - 17800 female veterans in Wisconsin

- 16300 Black and Hispanic veterans in Wisconsin