

Fiscal Estimate Narratives

RET 4/6/2005

LRB Number	05-0853/1	Introduction Number	AB-225	Estimate Type	Original
Subject					
Classifying county jailers as protective occupation participants under the Wisconsin Retirement Syst					

Assumptions Used in Arriving at Fiscal Estimate

It is estimated that this bill would increase required county payments to the Wisconsin Retirement System (WRS) by approximately \$2,315,000 annually, based upon the following assumptions and data.

1. A 2005 survey of counties conducted by the Wisconsin County Association estimates that there are 1000 county jailers that are not classified as protective occupation participants.
2. Based on figures provided by the Wisconsin Professional Police Association, it is estimated that the average salary of county jailers for 2006 (the first year this bill could take effect) is \$37,960.
3. For 2005, the fringe benefit rate difference for protective occupation participants as opposed to general employees is 2.5 percent. In addition, employers pay a percentage of payroll for death and disability payments for protective occupation participants. Generally, this percentage ranges from 1.9 percent to 6.6 percent, depending upon the past duty disability claims of the employer. For the purpose of this fiscal estimate, a contribution rate of rate of 3.6 percent (this rate is in the middle range of rates that may be imposed on an employer) is used.

Long-Range Fiscal Implications