

2005 SENATE BILL 577

1 **AN ACT** *to amend* 13.94 (1) (q), 16.25 (title), 16.25 (1) (a), 16.25 (1) (c), 16.25 (1)
2 (d), 16.25 (2), 16.25 (3) (a), 16.25 (3) (b), 16.25 (3) (c), 16.25 (3) (d), 16.25 (3) (e),
3 16.25 (3) (f), 16.25 (3) (g), 16.25 (3) (h), 16.25 (3) (i), 16.25 (3) (j), 16.25 (3) (k),
4 16.25 (5), 16.705 (1m), 16.71 (5), 20.505 (4) (ec), 20.505 (4) (er) (title) and 108.05
5 (3) (a); and *to create* 16.25 (1) (am) of the statutes; **relating to:** the Volunteer
6 Fire Fighter and Emergency Medical Technician Service Award Program and
7 the exclusion of wages earned for services performed as a volunteer fire fighter,
8 emergency medical technician, or first responder from partial unemployment
9 benefit determinations.

Analysis by the Legislative Reference Bureau

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

10 **SECTION 1.** 13.94 (1) (q) of the statutes is amended to read:

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1 13.94 (1) (q) No later than February 1, 2006, prepare a performance evaluation
2 audit of the ~~volunteer fire fighter and emergency medical technician~~ service award
3 program established under s. 16.25. The legislative audit bureau shall file a copy of
4 the audit report under this paragraph with the distributees specified in par. (b).

5 **SECTION 2.** 16.25 (title) of the statutes is amended to read:

6 **16.25** (title) ~~Volunteer fire fighter and emergency medical technician~~
7 **service Service award program.**

8 **SECTION 3.** 16.25 (1) (a) of the statutes is amended to read:

9 16.25 (1) (a) “Board” means the ~~volunteer fire fighter and emergency medical~~
10 ~~technician~~ service award board.

11 **SECTION 4.** 16.25 (1) (am) of the statutes is created to read:

12 16.25 (1) (am) “First responder” means an individual certified under s. 146.50
13 (8).

14 **SECTION 5.** 16.25 (1) (c) of the statutes is amended to read:

15 16.25 (1) (c) “Municipality” means a city, county, village or town.

16 **SECTION 6.** 16.25 (1) (d) of the statutes is amended to read:

17 16.25 (1) (d) “Program” means the ~~volunteer fire fighter and emergency~~
18 ~~medical technician~~ service award program established under sub. (2).

19 **SECTION 7.** 16.25 (2) of the statutes is amended to read:

20 16.25 (2) The board shall establish by rule a program to provide
21 length-of-service awards, described in 26 USC 457 (e) (11), to volunteer fire fighters
22 in municipalities that operate volunteer fire departments or that contract with
23 volunteer fire companies organized under ch. 181 or 213, to first responders in any
24 municipality that authorizes first responders to provide first responder services, and
25 to volunteer emergency medical technicians in any municipality that authorizes

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1 volunteer emergency medical technicians to provide emergency medical technical
2 services in the municipality. To the extent permitted by federal law, the board shall
3 design the program so as to treat the length-of-service awards as a tax-deferred
4 benefit under the Internal Revenue Code.

5 **SECTION 8.** 16.25 (3) (a) of the statutes is amended to read:

6 16.25 (3) (a) All municipalities that operate volunteer fire departments or that
7 contract with a volunteer fire company organized under ch. 181 or 213, all
8 municipalities that authorize first responders to provide first responder services,
9 and all municipalities that authorize volunteer emergency medical technicians to
10 provide emergency medical technical services are eligible to participate in the
11 program.

12 **SECTION 9.** 16.25 (3) (b) of the statutes is amended to read:

13 16.25 (3) (b) Annual contributions in an amount determined by the
14 municipality shall be paid by each municipality for each volunteer fire fighter, first
15 responder, and emergency medical technician who provides services for the
16 municipality.

17 **SECTION 10.** 16.25 (3) (c) of the statutes is amended to read:

18 16.25 (3) (c) The municipality may select from among the plans offered by
19 individuals or organizations under contract with the board under sub. (4) for the
20 volunteer fire fighters, first responders, and emergency medical technicians who
21 perform services for the municipality. The municipality shall pay the annual
22 contributions directly to the individual or organization offering the plan selected by
23 the municipality.

24 **SECTION 11.** 16.25 (3) (d) of the statutes is amended to read:

SENATE BILL 577**SECTION 11**

1 16.25 (3) (d) 1. Subject to subd. 2., the board shall match all annual municipal
2 contributions paid for volunteer fire fighters, first responders, and emergency
3 medical technicians up to \$250 per fiscal year, other than contributions paid for the
4 purchase of additional years of service under par. (e), to be paid from the
5 appropriation account under s. 20.505 (4) (er). This amount shall be adjusted
6 annually on July 1 to reflect any changes in the U.S. consumer price index for all
7 urban consumers, U.S. city average, as determined by the U.S. department of labor,
8 for the 12-month period ending on the preceding December 31. The board shall pay
9 all amounts that are matched under this paragraph to the individuals and
10 organizations offering the plans selected by the municipalities.

11 2. If the moneys appropriated under s. 20.505 (4) (er) are not sufficient to fully
12 fund the contributions required to be paid by the board under subd. 1., the board shall
13 prorate the contributions paid for the volunteer fire fighters, first responders, and
14 emergency medical technicians.

15 **SECTION 12.** 16.25 (3) (e) of the statutes is amended to read:

16 16.25 (3) (e) A municipality may purchase additional years of service for
17 volunteer fire fighters, first responders, and emergency medical technicians who
18 ~~have at least 5 years of service as a volunteer fire fighter or emergency medical~~
19 ~~technician for the municipality.~~ The number of additional years of service that may
20 be purchased under this paragraph may not exceed the number of years of volunteer
21 fire fighting, first responder service, or emergency medical technical service
22 performed by the volunteer fire fighter, first responder, or emergency medical
23 technician for the municipality.

24 **SECTION 13.** 16.25 (3) (f) of the statutes is amended to read:

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1 16.25 (3) (f) Except in the case of a volunteer fire fighter, first responder, or
2 emergency medical technician or the beneficiary of a volunteer fire fighter, first
3 responder, or emergency medical technician eligible for a lump sum under par. (i),
4 a vesting period of 10 years of volunteer fire fighting, first responder service, or
5 emergency medical technical service for a municipality shall be required before a
6 volunteer fire fighter, first responder, or emergency medical technician may receive
7 any benefits under the program.

8 **SECTION 14.** 16.25 (3) (g) of the statutes is amended to read:

9 16.25 (3) (g) A volunteer fire fighter, first responder, or emergency medical
10 technician shall be paid a length of service award either in a lump sum or in a manner
11 specified by rule, consisting of all municipal and state contributions made on behalf
12 of the volunteer fire fighter, first responder, or emergency medical technician and all
13 earnings on the contributions, less any expenses incurred in the investment of the
14 contributions and earnings, after the volunteer fire fighter, first responder, or
15 emergency medical technician attains 20 years of service for a municipality and
16 reaches the age of 60. If a volunteer fire fighter, first responder, or emergency
17 medical technician has satisfied all vesting requirements under the program but has
18 less than 20 years of service for a municipality or has not reached the age of 60, the
19 program shall provide for the payment of a length of service award either in a lump
20 sum or in a manner specified by rule in an amount to be determined by the board,
21 but less than the amount paid to a volunteer fire fighter, first responder, or
22 emergency medical technician who has attained 20 years of service for a municipality
23 and has reached the age of 60.

24 **SECTION 15.** 16.25 (3) (h) of the statutes is amended to read:

SENATE BILL 577**SECTION 15**

1 16.25 (3) (h) ~~A~~ The account of a volunteer fire fighter, first responder, or
2 emergency medical technician who has not met all of the vesting requirements under
3 the program shall ~~forfeit his or her accrued years of volunteer fire fighting or~~
4 ~~emergency medical technical service~~ be closed if he or she should cease providing
5 volunteer fire fighting, first responder, or emergency medical technical services for
6 a municipality for a period of 6 months or more, unless he or she has been granted
7 a leave of absence by his or her supervisor.

8 **SECTION 16.** 16.25 (3) (i) of the statutes is amended to read:

9 16.25 (3) (i) 1. The beneficiary of a volunteer fire fighter, first responder, or
10 emergency medical technician who is killed in the line of duty or while actively
11 engaged in the rendering of volunteer fire fighting, first responder, or emergency
12 medical technical service shall be paid a length of service award either in a lump sum
13 or in a manner specified by rule, consisting of all municipal and state contributions
14 made on behalf of the volunteer fire fighter, first responder, or emergency medical
15 technician and all earnings on the contributions, less any expenses incurred in the
16 investment of the contributions and earnings.

17 2. A volunteer fire fighter, first responder, or emergency medical technician
18 who becomes disabled during his or her service as a volunteer fire fighter, first
19 responder, or emergency medical technician for the municipality shall be paid a
20 length of service award either in a lump sum or in a manner specified by rule, in an
21 amount to be determined by the board.

22 **SECTION 17.** 16.25 (3) (j) of the statutes is amended to read:

23 16.25 (3) (j) The account of any volunteer fire fighter, first responder, or
24 emergency medical technician who has not met all of the vesting requirements under
25 the program, who has not provided volunteer fire fighting, first responder, or

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1 emergency medical technical services for a municipality for a period of 6 months or
2 more, who does not meet any other program requirement established by the
3 municipality, and who has not been granted a leave of absence by his or her
4 supervisor shall be closed.

5 **SECTION 18.** 16.25 (3) (k) of the statutes is amended to read:

6 16.25 (3) (k) The board shall equitably allocate all moneys in accounts of
7 volunteer fire fighters, first responders, and emergency medical technicians that
8 have been ~~forfeited or~~ closed to the accounts of volunteer fire fighters, first
9 responders, and emergency medical technicians that have not been forfeited or
10 closed.

11 **SECTION 19.** 16.25 (5) of the statutes is amended to read:

12 16.25 (5) The board shall establish by rule a process by which a volunteer fire
13 fighter, first provider, or emergency medical technician may appeal to the board any
14 decision made by the department or by an individual or organization under contract
15 with the board under sub. (4) that affects a substantial interest of the volunteer fire
16 fighter, first responder, or emergency medical technician under the program.

17 **SECTION 20.** 16.705 (1m) of the statutes is amended to read:

18 16.705 (1m) Subsection (1) does not apply to contracts entered into by the
19 ~~volunteer fire fighter and emergency medical technician~~ service award board under
20 s. 16.25 (4) (b).

21 **SECTION 21.** 16.71 (5) of the statutes is amended to read:

22 16.71 (5) The department shall delegate authority to the ~~volunteer fire fighter~~
23 ~~and emergency medical technician~~ service award board to enter into contracts under
24 s. 16.25 (4) (b).

25 **SECTION 22.** 20.505 (4) (ec) of the statutes is amended to read:

SENATE BILL 577**SECTION 22**

1 20.505 (4) (ec) ~~Volunteer fire fighter and emergency medical technician service~~
2 *Service award program; general program operations.* The amounts in the schedule
3 for general program operations of the ~~volunteer fire fighter and emergency medical~~
4 ~~technician service award board~~ and to reimburse the department of administration
5 for all services provided by the department to the board.

6 **SECTION 23.** 20.505 (4) (er) (title) of the statutes is amended to read:

7 20.505 (4) (er) (title) ~~Volunteer fire fighter and emergency medical technician~~
8 ~~service~~ *Service award program; state matching awards.*

9 **SECTION 24.** 108.05 (3) (a) of the statutes, as affected by 2005 Wisconsin Act 86,
10 is amended to read:

11 108.05 (3) (a) Except as provided in pars. (b) and (c), if an eligible employee
12 earns wages in a given week, the first \$30 of the wages shall be disregarded and the
13 employee's applicable weekly benefit payment shall be reduced by 67% of the
14 remaining amount, except that no such employee is eligible for benefits if the
15 employee's benefit payment would be less than \$5 for any week. For purposes of this
16 paragraph, "wages" includes any salary reduction amounts earned that are not
17 wages and that are deducted from the salary of a claimant by an employer pursuant
18 to a salary reduction agreement under a cafeteria plan, within the meaning of 26
19 USC 125, and any amount that a claimant would have earned in available work
20 which is treated as wages under s. 108.04 (1) (a), but excludes any amount that a
21 claimant earns for services performed as a volunteer fire fighter, volunteer
22 emergency medical technician, or volunteer first responder. In applying this
23 paragraph, the department shall disregard discrepancies of less than \$2 between
24 wages reported by employees and employers.

25 **SECTION 25. Initial applicability.**

