

2007 DRAFTING REQUEST

Bill

Received: 01/22/2008

Received By: **rchampag**

Wanted: **Soon**

Identical to LRB:

For: **Robert Wirch (608) 267-8979**

By/Representing: **Jennifer**

This file may be shown to any legislator: **NO**

Drafter: **rchampag**

May Contact:

Addl. Drafters:

Subject: **Employ Pub - employee benefits**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Wirch@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Purchase of health and long-term care insurance with WRS annuities

Instructions:

See Attached.

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?				_____			State Retire
/1	rchampag 02/01/2008	jdyer 02/01/2008	nmatzke 02/01/2008	_____	sbasford 02/01/2008	mbarman 02/06/2008	State Retire
/2	rchampag 02/07/2008	jdyer 02/07/2008	rschluet 02/07/2008	_____	mbarman 02/07/2008	mbarman 02/07/2008	

FE Sent For:

at
Intro

<END>

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/?		1/2 jld		_____ _____			State Retire
/1	rchampag 02/01/2008	jdye 02/01/2008	nmatzke 02/01/2008		sbasford 02/01/2008	mbarman 02/06/2008	

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Purchase of health and long-term care insurance with WRS annuities

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/1	rchampag 02/01/2008	jdye 02/01/2008	nmatzke 02/01/2008	_____	sbasford 02/01/2008		

Jacketed (circled)
 → For Senate per RAC

FE Sent For:

<END>

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For: Robert Wirch (608) 267-8979

By/Representing: Jennifer

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May Contact:

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/?	rchampag	<i>1/2 jld</i>	<i>2/1 nwn</i>	<i>mmy/jf</i>			

FE Sent For:

<END>

Champagne, Rick

From: Bishop, Jennifer
Sent: Tuesday, January 22, 2008 12:39 PM
To: Champagne, Rick
Subject: RE: RE: LRB3482/3

Yes please.

From: Champagne, Rick
Sent: Tuesday, January 22, 2008 12:37 PM
To: Bishop, Jennifer
Subject: RE: RE: LRB3482/3

We currently already allow this for health care premiums for health insurance programs administered by the group insurance board. Do you want to expand it to any health insurance program?

From: Bishop, Jennifer
Sent: Tuesday, January 22, 2008 12:34 PM
To: Champagne, Rick
Subject: RE: LRB3482/3

Hi Rick,

I think that you're the one who drafted LRB 3482/3 regarding allowing payment of health and or long-term care premiums from the deferred comp program for retired public safety officers.

I'm wondering if you could re-draft this to be the same thing about the Deferred Comp program but to also allow ETF to take pension money to do the same thing (so it would allow payment of health and or long term care premiums from the deferred comp program or from pension money).

Please let me know if you have any questions.

Thanks so much,

Jennifer
Office of Sen. Wirch

Champagne, Rick

From: McGuire, Paula
Sent: Tuesday, February 05, 2008 5:06 PM
To: Champagne, Rick
Subject: RE: LRB-3908--ETF Authority to Use Fire Fighter or Police Officer Retirement for Health Insurance

Thanks!

-----Original Message-----

From: Champagne, Rick
Sent: Tuesday, February 05, 2008 5:04 PM
To: McGuire, Paula
Subject: RE: LRB-3908--ETF Authority to Use Fire Fighter or Police Officer Retirement for Health Insurance

Will do, Paula!

-----Original Message-----

From: McGuire, Paula
Sent: Tue 2/5/2008 4:12 PM
To: Champagne, Rick
Subject: FW: LRB-3908--ETF Authority to Use Fire Fighter or Police Officer Retirement for Health Insurance

I just left you a voice mail, and I think you are the drafter of this bill--Is it possible to get this bill jacketed for a Senate version, as well as an assembly version--Van Roy will be the Assembly lead.

Thanks a lot!

Paula McGuire

-----Original Message-----

From: McGuire, Paula
Sent: Tuesday, February 05, 2008 2:46 PM
To: *Legislative Senate Democrats; *Legislative Senate Republicans; *Legislative Assembly Republicans; *Legislative Assembly Democrats
Subject: LRB-3908--ETF Authority to Use Fire Fighter or Police Officer Retirement for Health Insurance

To: Legislative Colleagues

From: Senator Bob Wirch and Representative Van Roy

Federal and state law was recently changed to enable police officers and fire fighters to take up to \$3,000 of their annuity or deferred compensation to pay for health insurance once they retire. The \$3,000 would be tax free.

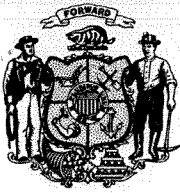
This tax provision was adopted to assist police officers and fire fighters with the cost of their health insurance once they retire. The requirement of these professions is that they retire early so that only younger police officers and fire fighters serve. Like all other professions, police and fire fighters are not eligible for Medicare until they reach 65. Thus in many cases they have to purchase their own health insurance.

To help defray some of the cost, the \$3,000 provision was passed by Congress and was a part of the new state budget. Unfortunately for this to occur the \$3,000 needs to go directly from WI Department of Employee Trust Funds (ETF) to the insurance company.

Currently, ETF does not have the statutory authority to do that. This bill draft would give ETF that power.

If you would like to co-sponsor this legislation, please call Senator Wirch 7-8979 or Representative Van Roy at 6-0616.

DEADLINE IS MONDAY, FEBRUARY 11, 2008



2007 BILL

1 **AN ACT** *to renumber* 40.08 (2); and *to create* 40.08 (2) (b) and 40.80 (2t) of the
2 statutes; **relating to:** use of funds in deferred compensation accounts to pay
3 insurance premiums for health or long-term care insurance coverage.

Analysis by the Legislative Reference Bureau

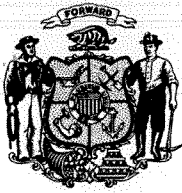
The Deferred Compensation Board (board), attached to the Department of Employee Trust Funds, currently selects and contracts with plan providers that are used by state agencies for providing deferred compensation plans to state employees. These plans are also made available to public employers other than the state for their employees. This bill provides that the board may require a deferred compensation plan, upon election by a participant, to allow for the deduction of insurance premiums for health or long-term care insurance coverage from an amount distributed from a participant's account and for the payment of the premiums directly to an insurer.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

4 **SECTION 1.** 40.08 (2) of the statutes is renumbered 40.08 (2) (a).

5 **SECTION 2.** 40.08 (2) (b) of the statutes is created to read:



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-3908/1

RAC:.....

Mon, if possible

JLD
+
DJK

2007 BILL

-gen. cat.

1 AN ACT ...; relating to: payment of premiums for health or long-term care
2 insurance coverage from annuities under the Wisconsin Retirement System
3 and distributions from deferred compensation accounts.

Analysis by the Legislative Reference Bureau

Currently, under the Wisconsin Retirement System (WRS), annuitants may have insurance premiums for health care coverage paid directly from their WRS annuities. This program, however, only applies to health insurance plans offered under a program established by the Group Insurance Board. Similarly, state annuitants may currently have insurance premiums for long-term care coverage paid directly from their retirement annuities. Again, this option only applies to long-term care insurance plans offered under a program established by the Group Insurance Board. This bill permits all annuitants to have premiums for any health care coverage or long-term care coverage plan deducted from their annuities, even if the plan is not offered under the program established by the Group Insurance Board.

The Deferred Compensation Board, attached to the Department of Employee Trust Funds, currently selects and contracts with plan providers that are used by state agencies for providing deferred compensation plans to state employees. These plans are also made available to public employers other than the state for their employees. This bill provides that the Deferred Compensation Board may require a deferred compensation plan, upon election by a participant, to allow for the deduction of insurance premiums for health or long-term care insurance coverage

(SIB)

GIB

(board)

BILL

from an amount distributed from a participant's account and for the payment of the premiums directly to an insurer.✓

Because this bill relates to public employee retirement or pensions, it may be referred to the Joint Survey Committee on Retirement Systems for a report to be printed as an appendix to the bill.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

1 **SECTION 1.** 40.05 (4r)✓ of the statutes is created to read:

2 40.05 (4r) PAYMENT OF CERTAIN INSURANCE PREMIUMS.✓ If an annuitant receives
3 health care coverage or long-term care coverage under a plan other than one offered
4 under subch. IV,✓ and if the annuitant so elects by providing written notice to the
5 department, the premium shall be paid as a deduction under s. 40.06 (1) (a)✓ from the
6 annuitant's annuity.✓ If an annuitant receives an annuity that is not sufficient to
7 cover premium payments, the annuitant shall make premium payments directly to
8 the insurer.✓ The annuitant shall provide the department with all necessary
9 information to permit the department to make the payment in a timely manner.✓

10 **SECTION 2.** 40.08 (2)✓ of the statutes is renumbered 40.08 (2) (a).✓

11 **SECTION 3.** 40.08 (2) (b)✓ of the statutes is created to read:

12 40.08 (2) (b) If permitted under a deferred compensation plan established
13 under subch. VII,✓ insurance premiums for health or long-term care insurance
14 coverage may be deducted from an amount distributed under a deferred
15 compensation plan and paid directly to an insurer.

16 **SECTION 4.** 40.80 (2t)✓ of the statutes is created to read:

17 40.80 (2t) The deferred compensation board may require a deferred
18 compensation plan under this subchapter,✓ upon election by a participant, to allow for

BILL

1 the deduction of insurance premiums for[✓] health or long-term care insurance
2 coverage[✓] from an amount distributed from a participant's account and for the
3 payment of the premiums directly to an insurer.[✓]

4 (END)

**SEC. 845. DISTRIBUTIONS FROM GOVERNMENTAL
RETIREMENT PLANS FOR HEALTH AND LONG-TERM CARE
INSURANCE FOR PUBLIC SAFETY OFFICERS.**

(a) IN GENERAL.—Section 402 of the Internal Revenue Code of 1986 (relating to taxability of beneficiary of employees' trust) is amended by adding at the end the following new subsection:

**“(I) DISTRIBUTIONS FROM GOVERNMENTAL PLANS FOR HEALTH
AND LONG-TERM CARE INSURANCE.—**

“(1) IN GENERAL.—In the case of an employee who is an eligible retired public safety officer who makes the election described in paragraph (6) with respect to any taxable year of such employee, gross income of such employee for such taxable year does not include any distribution from an eligible retirement plan to the extent that the aggregate amount of such distributions does not exceed the amount paid by such employee for qualified health insurance premiums of the employee, his spouse, or dependents (as defined in section 152) for such taxable year.

“(2) LIMITATION.—The amount which may be excluded from gross income for the taxable year by reason of paragraph (1) shall not exceed \$3,000.

“(3) DISTRIBUTIONS MUST OTHERWISE BE INCLUDIBLE.—

“(A) IN GENERAL.—An amount shall be treated as a distribution for purposes of paragraph (1) only to the extent that such amount would be includible in gross income without regard to paragraph (1).

“(B) APPLICATION OF SECTION 72.—Notwithstanding section 72, in determining the extent to which an amount is treated as a distribution for purposes of subparagraph (A), the aggregate amounts distributed from an eligible retirement plan in a taxable year (up to the amount excluded under paragraph (1)) shall be treated as includible in gross income (without regard to subparagraph (A)) to the extent that such amount does not exceed the aggregate amount which would have been so includible if all amounts distributed from all eligible retirement plans were treated as 1 contract for purposes of determining the inclusion of such distribution under section 72. Proper adjustments shall be made in applying section 72 to other distributions in such taxable year and subsequent taxable years.

“(4) DEFINITIONS.—For purposes of this subsection—

“(A) ELIGIBLE RETIREMENT PLAN.—For purposes of paragraph (1), the term ‘eligible retirement plan’ means a governmental plan (within the meaning of section 414(d)) which is described in clause (iii), (iv), (v), or (vi) of subsection (c)(8)(B).

“(B) ELIGIBLE RETIRED PUBLIC SAFETY OFFICER.—The term ‘eligible retired public safety officer’ means an individual who, by reason of disability or attainment of normal retirement age, is separated from service as a public safety officer with the employer who maintains the eligible retirement plan from which distributions subject to paragraph (1) are made.

“(C) PUBLIC SAFETY OFFICER.—The term ‘public safety officer’ shall have the same meaning given such term by section 1204(9)(A) of the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. 3796b(9)(A)).

“(D) QUALIFIED HEALTH INSURANCE PREMIUMS.—The term ‘qualified health insurance premiums’ means premiums for coverage for the eligible retired public safety officer, his spouse, and dependents, by an accident or health insurance plan or qualified long-term care insurance contract (as defined in section 7702B(b)).

“(5) SPECIAL RULES.—For purposes of this subsection—

“(A) DIRECT PAYMENT TO INSURER REQUIRED.—Paragraph (1) shall only apply to a distribution if payment of the premiums is made directly to the provider of the accident or health insurance plan or qualified long-term care insurance contract by deduction from a distribution from the eligible retirement plan.

“(B) RELATED PLANS TREATED AS 1.—All eligible retirement plans of an employer shall be treated as a single plan.

“(6) ELECTION DESCRIBED.—

“(A) IN GENERAL.—For purposes of paragraph (1), an election is described in this paragraph if the election is made by an employee after separation from service with respect to amounts not distributed from an eligible retirement plan to have amounts from such plan distributed in order to pay for qualified health insurance premiums.

“(B) SPECIAL RULE.—A plan shall not be treated as violating the requirements of section 401, or as engaging in a prohibited transaction for purposes of section 503(b), merely because it provides for an election with respect to amounts that are otherwise distributable under the plan or merely because of a distribution made pursuant to an election described in subparagraph (A).

“(7) COORDINATION WITH MEDICAL EXPENSE DEDUCTION.—The amounts excluded from gross income under paragraph (1) shall not be taken into account under section 213.

“(8) COORDINATION WITH DEDUCTION FOR HEALTH INSURANCE COSTS OF SELF-EMPLOYED INDIVIDUALS.—The amounts excluded from gross income under paragraph (1) shall not be taken into account under section 162(l).”.

(b) CONFORMING AMENDMENTS.—

(1) Section 403(a) of such Code (relating to taxability of beneficiary under a qualified annuity plan) is amended by inserting after paragraph (1) the following new paragraph:

“(2) SPECIAL RULE FOR HEALTH AND LONG-TERM CARE INSURANCE.—To the extent provided in section 402(l), paragraph (1) shall not apply to the amount distributed under the contract which is otherwise includible in gross income under this subsection.”.

(2) Section 403(b) of such Code (relating to taxability of beneficiary under annuity purchased by section 501(c)(3) organization or public school) is amended by inserting after paragraph (1) the following new paragraph:

“(2) SPECIAL RULE FOR HEALTH AND LONG-TERM CARE INSURANCE.—To the extent provided in section 402(l), paragraph (1) shall not apply to the amount distributed under the contract which is otherwise includible in gross income under this subsection.”.

(3) Section 457(a) of such Code (relating to year of inclusion in gross income) is amended by adding at the end the following new paragraph:

“(3) SPECIAL RULE FOR HEALTH AND LONG-TERM CARE INSURANCE.—In the case of a plan of an eligible employer described in subsection (e)(1)(A), to the extent provided in section 402(l), paragraph (1) shall not apply to amounts otherwise includible in gross income under this subsection.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to distributions in taxable years beginning after December 31, 2006.

agency, or instrumentality of any of the foregoing; and

(8) “public safety officer” means¹ –

(A) an individual serving a public agency in an official capacity, with or without compensation, as a law enforcement officer, as a firefighter, as a chaplain, or as a member of a rescue squad or ambulance crew;

(B) an employee of the Federal Emergency Management Agency who is performing official duties of the Agency in an area, if those official duties–

(i) are related to a major disaster or emergency that has been, or is later, declared to exist with respect to the area under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.); and

(ii) are determined by the Director of the Federal Emergency Management Agency to be hazardous duties; or

(C) an employee of a State, local, or tribal emergency management or civil defense agency who is performing official duties in cooperation with the Federal Emergency Management Agency in an area, if those official duties

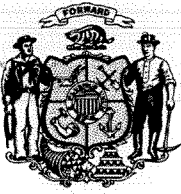
(i) are related to a major disaster or emergency that has been, or is later, declared to exist with respect to the area under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.); and

(ii) are determined by the head of the agency to be hazardous duties.

42 USC § 3796c **[Sec. 1205] Administrative provisions**

(a) Rules, regulations, and procedures. The Bureau is authorized to establish such rules, regulations, and procedures as may be necessary to carry out the purposes of this subchapter . Such rules, regulations, and procedures will be determinative of conflict of laws issues arising under this subchapter . Rules, regulations, and procedures issued

¹ The Disaster Mitigation Act of 2000 provided: “Effective date.--The amendment made by subsection (a) applies only to employees described in subparagraphs (B) and (C) of section 1204(7) of the Omnibus Crime Control and Safe Streets Act of 1968 (as amended by subsection (a)) who are injured or who die in the line of duty on or after the date of the enactment of this Act.” Pub. L. No. 106-390, 114 Stat. 1552, 1573 (2000); 42 U.S.C. §3796b note.



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-3908/12
RAC:jld&bjk:nwn

FRI

RMK

2007 BILL

who are public safety officers ✓

✓

- gen. cat

1 AN ACT to renumber 40.08 (2); and to create 40.05 (4r), 40.08 (2) (b) and 40.80
2 (2t) of the statutes; relating to: payment of premiums for health or long-term
3 care insurance coverage from annuities under the Wisconsin Retirement
4 System and distributions from deferred compensation accounts.

Analysis by the Legislative Reference Bureau

Currently, under the Wisconsin Retirement System (WRS), annuitants may have insurance premiums for health care coverage paid directly from their WRS annuities. This program, however, only applies to health insurance plans offered under a program established by the Group Insurance Board (GIB). Similarly, state annuitants may currently have insurance premiums for long-term care coverage paid directly from their retirement annuities. Again, this option only applies to long-term care insurance plans offered under a program established by GIB. This bill permits ~~all~~ annuitants to have premiums for any health care coverage or long-term care coverage plan deducted from their annuities, even if the plan is not offered under the program established by GIB.

The Deferred Compensation Board (board), attached to the Department of Employee Trust Funds, currently selects and contracts with plan providers that are used by state agencies for providing deferred compensation plans to state employees. These plans are also made available to public employers other than the state for their employees. This bill provides that the board may require a deferred compensation plan, upon election by a participant, to allow for the deduction of insurance premiums for health or long-term care insurance coverage from an amount

Insert Analysis ✓

who is a public safety officer

for public safety officers ✓

BILL

distributed from a participant's account and for the payment of the premiums directly to an insurer.

Because this bill relates to public employee retirement or pensions, it may be referred to the Joint Survey Committee on Retirement Systems for a report to be printed as an appendix to the bill.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

In sent 2-1
In sent 2-8

is a public safety officer and

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SECTION 1. 40.05 (4r) of the statutes is created to read:

40.05 (4r) PAYMENT OF CERTAIN INSURANCE PREMIUMS. If an annuitant receives health care coverage or long-term care coverage under a plan other than one offered under subch. IV, and if the annuitant so elects by providing written notice to the department, the premium shall be paid as a deduction under s. 40.06 (1) (a) from the annuitant's annuity. If ^{in the} annuitant receives an annuity that is not sufficient to cover premium payments, the annuitant shall make premium payments directly to the insurer. The annuitant shall provide the department with all necessary information to permit the department to make the payment in a timely manner.

SECTION 2. 40.08 (2) of the statutes is renumbered 40.08 (2) (a).

SECTION 3. 40.08 (2) (b) of the statutes is created to read:

40.08 (2) (b) If permitted under a deferred compensation plan established under subch. VII, insurance premiums for health or long-term care insurance coverage ^{for a public safety officer} may be deducted from an amount distributed under a deferred compensation plan and paid directly to an insurer.

SECTION 4. 40.80 (2t) of the statutes is created to read:

40.80 (2t) The deferred compensation board may require a deferred compensation plan under this subchapter, upon election by a participant, to allow for

who is a public safety officer

BILL


1 the deduction of insurance premiums for health or long-term care insurance
2 coverage from an amount distributed from a ✓ participant's account and for the
3 payment of the premiums directly to an insurer.

4 (END)

2007-2008 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3908/2ins
RAC:jld&bjk:nwn

Insert Analysis:

~~NO~~ Under the bill, "public safety officer" has the meaning given under a specific federal law and includes any individual serving in a public agency in an official capacity, with or without compensation, as a law enforcement officer, as a firefighter, as a chaplain, or as a member of a rescue squad or ambulance crew. ~~NO~~ 

Insert 2-1:

SECTION 1. 40.02 (48g) of the statutes is created to read:

40.02 (48g) "Public safety officer" has the meaning given in 26 USC 402 (I) (4)

(C).

Insert 2-8:

~~NO~~ The department shall establish procedures to permit an annuitant who is a public safety officer to elect to have his or her premium paid as a deduction under s. 40.06 (1) (a) from his or her annuity. ~~NO~~