

State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-0757/8 7
RAC: [initials] cjs&nwn:ph
Stays RMR

DOA:.....Frederick, BAB0013 - Calculation of Employee Required Contributions under WRS

FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION

do NOT gen

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

RETIREMENT AND GROUP INSURANCE

Currently, employer and employee required contributions, and the earnings on these contributions, fund the cost of providing retirement annuities to all public employees who are covered under the Wisconsin Retirement System (WRS). Employer required and employee required contribution rates are set on an annual basis. This bill provides that the employee required contribution rate for general participating employees and for elected and executive participating employees must equal one-half of all actuarially required contributions, as determined by the Employee Trust Funds Board. For protective occupation employees, the bill provides that employee required contribution rate must equal the percentage of earnings paid by general participating employees.

Current law also requires the employer to pay all of the employer required contributions, but permits the employer, on behalf of its employees, to pay all or part of the employee required contributions. This bill provides that an employer may not pay, on behalf of its employees, any of the employee required contributions under the WRS or under an employee retirement system of a 1st class city or a county having a population of 500,000 or more. This provision would therefore cover not only the WRS, but also the City of Milwaukee Employees' Retirement System and the Milwaukee County Employees' Retirement System. The bill further provides that

if any local governmental unit establishes a defined benefit pension plan for its employees, the plan must require employees to pay half of all actuarially required contributions for funding benefits under the plan and prohibits the local governmental unit from paying on behalf of an employee any of the employee's share of the actuarially required contributions.

Currently, when a WRS participant terminates employment and becomes eligible for a retirement annuity, assuming the participant does not receive a money purchase annuity, the amount of the annuity is determined by multiplying the participant's final average earnings by the participant's years of creditable service and by a percentage multiplier. For a protective occupation participant, the multiplier is either 2 percent or 2.5 percent, depending on whether the person is covered by social security. For elected officials and executive participating employees, the multiplier is 2 percent. For all other participants in the WRS, the multiplier is 1.6 percent. This bill decreases the multiplier for elected officials and executive participating employees from 2 percent to 1.6 percent for creditable service that is performed on or after the bill's effective date.

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 and local* 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.** 13.111 (2) of the statutes is amended to read:

2 13.111 (2) DUTIES. The joint committee on employment relations shall perform
3 the functions assigned to it under subchs. V and VI of ch. 111, subch. II of ch. 230 and
4 ss. 16.53 (1) (d) 1., 20.916, 20.917, and 20.923 ~~and 40.05 (1) (b).~~

5 **SECTION 2.** 40.02 (27) of the statutes is amended to read:

6 40.02 (27) "Employee required contribution" means the contribution made by
7 an employee under s. 40.05 (1) (a) 1. to 4. ~~or for an employee under s. 40.05 (1) (b).~~

8 **SECTION 3.** 40.05 (1) (a) (intro.) of the statutes is amended to read:

9 40.05 (1) (a) (intro.) ~~Except as provided in~~ Subject to par. (b) ~~and sub. (2n):~~

10 **SECTION 4.** 40.05 (1) (a) 1. of the statutes is amended to read:

1 40.05 (1) (a) 1. For each participating employee not otherwise specified, ~~5% of~~
2 ~~each payment of earnings~~ an amount equal to one-half of all actuarially required
3 contributions, as approved by the board under s. 40.03 (1) (e).

4 **SECTION 5.** 40.05 (1) (a) 2. of the statutes is amended to read:

5 40.05 (1) (a) 2. For each participating employee whose formula rate is
6 determined under s. 40.23 (2m) (e) 2., ~~5.5% of each payment of earnings~~ an amount
7 equal to one-half of all actuarially required contributions, as approved by the board
8 under s. 40.03 (1) (e).

9 **SECTION 6.** 40.05 (1) (a) 3. of the statutes is amended to read:

10 40.05 (1) (a) 3. For each participating employee whose formula rate is
11 determined under s. 40.23 (2m) (e) 3., ~~6% of each payment of earnings~~ the percentage
12 of earnings paid by a participating employee under subd. 1.

13 **SECTION 7.** 40.05 (1) (a) 4. of the statutes is amended to read:

14 40.05 (1) (a) 4. For each participating employee whose formula rate is
15 determined under s. 40.23 (2m) (e) 4., ~~8% of each payment of earnings~~ the percentage
16 of earnings paid by a participating employee under subd. 1.

17 **SECTION 8.** 40.05 (1) (b) of the statutes is repealed and recreated to read:

18 40.05 (1) (b) Except as otherwise provided in a collective bargaining agreement
19 entered into under subch. IV or V of ch. 111, an employer may not pay, on behalf of
20 a participating employee, any of the contributions required by par. (a).

21 **SECTION 9.** 40.05 (2m) of the statutes is repealed.

22 **SECTION 10.** 40.05 (2n) of the statutes is repealed.

23 **SECTION 11.** 40.23 (2m) (e) 2. of the statutes is amended to read:

24 40.23 (2m) (e) 2. For each participant for creditable service as an elected official
25 or as an executive participating employee that is performed before January 1, 2000,

1 2.165%; for such creditable service that is performed on or after January 1, 2000, but
2 before the effective date of this subdivision ... [LRB inserts date], 2%; and for such
3 creditable service that is performed on or after the effective date of this subdivision
4 ... [LRB inserts date], 1.6%.

5 **SECTION 12.** 40.32 (1) of the statutes is amended to read:

6 40.32 (1) The sum of all contributions allocated to a participant's account under
7 each defined contribution plan sponsored by the employer, including all employer
8 contributions and picked-up contributions credited with interest at the effective rate
9 under ss. 40.04 (4) (a) and (5) (b) and 40.05 (2) (g) and all employee contributions
10 made under ss. 40.02 (17) and 40.05 (1) ~~and (2m)~~, may not in any calendar year
11 exceed the maximum contribution limitation established under section 415 (c) of the
12 Internal Revenue Code.

13 **SECTION 13.** 59.875 of the statutes is created to read:

14 **59.875 Payment of contributions in an employee retirement system of**
15 **populous counties.** (1) In this section, "county" means any county having a
16 population of 500,000 or more.

17 (2) Beginning on the effective date of this subsection ... [LRB inserts date], in
18 any employee retirement system of a county, except as otherwise provided in a
19 collective bargaining agreement entered into under subch. IV of ch. 111, employees
20 shall pay half of all actuarially required contributions for funding benefits under the
21 retirement system. The employer may not pay on behalf of an employee any of the
22 employee's share of the actuarially required contributions.

23 **SECTION 14.** 62.623 of the statutes is created to read:

24 **62.623 Payment of contributions in an employee retirement system of**
25 **a 1st class city.** Beginning on the effective date of this section ... [LRB inserts date],

1 in any employee retirement system of a 1st class city, except as otherwise provided
2 in a collective bargaining agreement entered into under subch. IV of ch. 111,
3 employees shall pay half of all actuarially required contributions for funding benefits
4 under the retirement system. The employer may not pay on behalf of an employee
5 any of the employee's share of the actuarially required contributions.

6 **SECTION 15.** 66.0518 of the statutes is created to read:

7 **66.0518 Defined benefit pension plans.** A local governmental unit, as
8 defined in s. 66.0131 (1) (a), may not establish a defined benefit pension plan for its
9 employees unless the plan requires the employees to pay half of all actuarially
10 required contributions for funding benefits under the plan and prohibits the local
11 governmental unit from paying on behalf of an employee any of the employee's share
12 of the actuarially required contributions.

13 **SECTION 9115. Nonstatutory provisions; Employee Trust Funds.**

14 (1) EMPLOYER AND EMPLOYEE REQUIRED CONTRIBUTIONS FOR 2011. Notwithstanding
15 the employer and employee required contributions rates established for 2011 under
16 section 40.05 (1) and (2), 2009 stats., beginning on the first day of the first pay period
17 after the effective date of this subsection, the employee required contributions under
18 section 40.05 (1) (a) of the statutes, as affected by this act, shall be in effect for the
19 remainder of 2011, and the employer required contributions under section 40.05 (2)
20 of the statutes shall be adjusted to reflect the increases in employee required
21 contributions for the remainder of 2011. In addition, beginning on the first day of the
22 first pay period after the effective date of this subsection, for the purpose of
23 calculating employee required contributions, the benefit adjustment contribution
24 established under section 40.05 (2m), 2009 stats., shall be treated as an employer
25 required contribution for the remainder of 2011.

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1 SECTION 9315. Initial applicability; Employee Trust Funds. (a)

2 (1) PAYMENT OF EMPLOYEE REQUIRED CONTRIBUTIONS. ~~Use~~ treatment of sections
3 ~~40.02 (27), 40.05 (1) (a) (intro.), 1., 2., 3., and 4. and (b), (2m), and (2n),~~
4 40.32 (1), 59.875, 62.623, and 66.0518 of the statutes and SECTION 9115 (1) of this act
5 first apply to employees who are covered by a collective bargaining agreement that
6 contains provisions inconsistent with this act on the day on which the agreement
7 expires or is extended, modified, or renewed, whichever occurs first.

8 (2) CALCULATION OF ANNUITIES UNDER THE WISCONSIN RETIREMENT SYSTEM.

9 (a) Except as provided in paragraph (b), for elected officials, as defined in
10 section 40.02 (24) of the statutes, who are participating employees in the Wisconsin
11 retirement system, the treatment of section 40.23 (2m) (e) 2. of the statutes first
12 applies to creditable service that is performed on the first day of a term of office that
13 begins after the effective date of this paragraph.

14 (b) For supreme court justices, court of appeals judges, and circuit court judges,
15 who are participating employees in the Wisconsin retirement system, the treatment
16 of section 40.23 (2m) (e) 2. of the statutes first applies to creditable service that is
17 performed on the day on which the next supreme court justice, court of appeals judge,
18 or circuit court judge assumes office after the effective date of this paragraph.

19 (END)

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subchapter IV of ~~chapter~~ for employees covered under
Chapter III, 2009 Stats.

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still correct.

1 2. Eligible employees covered under section 40.02 (25) (b) 2. of the statutes, as
2 affected by this act, shall pay 50 percent of the amounts required for employees under
3 subdivision 1.

4 3. Employees covered under section 40.05 (4) (ag) 1. of the statutes, as affected
5 by this act, shall pay the same amounts that they are required to pay on the day
6 before the effective date of this subdivision.

7 (b) If an employer is unable to modify payroll procedures in sufficient time to
8 collect employees' increased share of the premium costs for health care coverage
9 under paragraph (a) before the first day of the first pay period after March 26, 2011,
10 the employer shall recover all amounts that employees owe for the increased share
11 of premium costs before July 1, 2011.

12 **SECTION 9315. Initial applicability; Employee Trust Funds.**

13 ~~(1) HEALTH CARE COVERAGE PREMIUMS. The treatment of sections 40.02 (25) (b)~~
14 ~~(2) and 40.05 (4) (ag), (ar), and (c) of the statutes and SECTION 9115 (1)~~ of this act first
15 apply to employees who are covered by a collective bargaining agreement that
16 expired on June 30, 2009, but which has been extended, on the day on which the
17 agreement is terminated or on the effective date of this subsection, whichever occurs
18 later.

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~~SECTION 9115 (1)~~ (END)

covered under subchapter
I, IV, or VI of chapter
111, Stats. 2009

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(b) For ~~same~~ employees, the treatment
of sections 13.111(2), 40.02(27), 40.05(1)(a)
(Intro.), 1.52, 3., and 4. and (b), (2M) and (2N),
and 40.32(1) of the statutes and SECTION 9115(1)

use ARZ from p.5 of draft

Champagne, Rick

From: Kraus, Jennifer - DOA [jennifer.kraus@wisconsin.gov]
Sent: Friday, February 04, 2011 8:43 AM
To: Champagne, Rick
Cc: Hanaman, Cathlene; Frederick, Caitlin - DOA
Subject: RE: Collective Bargaining Agreements
we are fine with this. Thanks - Jenny

From: Champagne, Rick [mailto:Rick.Champagne@legis.wisconsin.gov]
Sent: Friday, February 04, 2011 7:08 AM
To: Kraus, Jennifer - DOA; Frederick, Caitlin - DOA
Cc: Hanaman, Cathlene - LEGIS
Subject: Collective Bargaining Agreements

Jenny/Caitlin:

Getting back to our favorite subject -- Initial Applicability provisions for represented employees -- I would like to suggest the following language for the WRS contribution draft (11-0757) and the health insurance draft (11-0639). This language is based on the assumption that both SELRA and MERA will continue, albeit with the reduced areas of bargaining for almost all employees:

The treatment of[insert statutory sections] first apply to employees who are covered by a collective bargaining agreement that contains provisions inconsistent with this act on the day on which the agreement expires or is **terminated**, extended, modified, or renewed, whichever occurs first.

This is our usual boilerplate, modified to include the word "terminated" which appears in bold. I believe that this captures every scenario at both the state and local level: expired but extended contracts, expired contracts, and current contracts. I fear that in our efforts to try to nail down unusual events (like the current contracts under SELRA), we may be inadvertently creating confusion. The Initial Applicability provision I've presented above, as modified, is not that much different from the boilerplate language that appears in scores of bills every session (and has for 30 years) and will address the contingency of expired but extended contracts.

Can I go with this?

Rick



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-0757/7

RAC&CMH:cjs&nwn:rs

Stays RMR

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25 or as an executive participating employee that is performed before January 1, 2000,

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8 contributions and picked-up contributions credited with interest at the effective rate
9 under ss. 40.04 (4) (a) and (5) (b) and 40.05 (2) (g) and all employee contributions
10 made under ss. 40.02 (17) and 40.05 (1) ~~and (2m)~~, may not in any calendar year
11 exceed the maximum contribution limitation established under section 415 (c) of the
12 Internal Revenue Code.

13 **SECTION 13.** 59.875 of the statutes is created to read:

14 **59.875 Payment of contributions in an employee retirement system of**
15 **populous counties.** (1) In this section, "county" means any county having a
16 population of 500,000 or more.

17 (2) Beginning on the effective date of this subsection [LRB inserts date], in
18 any employee retirement system of a county, except as otherwise provided in a
19 collective bargaining agreement entered into under subch. IV of ch. 111, employees
20 shall pay half of all actuarially required contributions for funding benefits under the
21 retirement system. The employer may not pay on behalf of an employee any of the
22 employee's share of the actuarially required contributions.

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2 in a collective bargaining agreement entered into under subch. IV of ch. 111,
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12 of the actuarially required contributions.

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14 (1) EMPLOYER AND EMPLOYEE REQUIRED CONTRIBUTIONS FOR 2011. Notwithstanding
15 the employer and employee required contributions rates established for 2011 under
16 section 40.05 (1) and (2), 2009 stats., beginning on the first day of the first pay period
17 after the effective date of this subsection, the employee required contributions under
18 section 40.05 (1) (a) of the statutes, as affected by this act, shall be in effect for the
19 remainder of 2011, and the employer required contributions under section 40.05 (2)
20 of the statutes shall be adjusted to reflect the increases in employee required
21 contributions for the remainder of 2011. In addition, beginning on the first day of the
22 first pay period after the effective date of this subsection, for the purpose of
23 calculating employee required contributions, the benefit adjustment contribution
24 established under section 40.05 (2m), 2009 stats., shall be treated as an employer
25 required contribution for the remainder of 2011.

create a.r.

SECTION 9315. Initial applicability; Employee Trust Funds.

(1) PAYMENT OF EMPLOYEE REQUIRED CONTRIBUTIONS. (a) For employees covered under subchapter IV of chapter 111, 2009 stats., the treatment of sections 13.111 (2), 40.02 (27), 40.05 (1) (a) (intro.), 1., 2., 3., and 4. and (b), (2m), and (2n), 40.32 (1), 59.875, 62.623, and 66.0518 of the statutes and SECTION 9115 (1) of this act first apply to employees who are covered by a collective bargaining agreement that contains provisions inconsistent with this act on the day on which the agreement expires or is extended, modified, or renewed, whichever occurs first.

(b) For employees covered under subchapter I, V, or VI, of chapter 111, 2009 stats., the treatment of sections 13.111 (2), 40.02 (27), 40.05 (1) (a) (intro.), 1., 2., 3., and 4. and (b), (2m), and (2n), and 40.32 (1) of the statutes and SECTION 9115 (1) of this act first apply to employees who are covered by a collective bargaining agreement that expired on June 30, 2009, but which has been extended, on the day on which the agreement is terminated or on the effective date of this subsection, whichever occurs later.

(2) CALCULATION OF ANNUITIES UNDER THE WISCONSIN RETIREMENT SYSTEM.

(a) Except as provided in paragraph (b), for elected officials, as defined in section 40.02 (24) of the statutes, who are participating employees in the Wisconsin retirement system, the treatment of section 40.23 (2m) (e) 2. of the statutes first applies to creditable service that is performed on the first day of a term of office that begins after the effective date of this paragraph.

(b) For supreme court justices, court of appeals judges, and circuit court judges, who are participating employees in the Wisconsin retirement system, the treatment of section 40.23 (2m) (e) 2. of the statutes first applies to creditable service that is

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1 performed on the day on which the next supreme court justice, court of appeals judge,
2 or circuit court judge assumes office after the effective date of this paragraph.

3 (END)

2011-2012 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-0757/8ins
RAC&CMH:cjs&nwn:rs

Insert 6-16:

*use act number
not hard number*

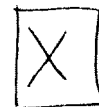
SECTION 9315. Initial applicability; Employee Trust Funds.

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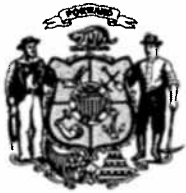
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those sections

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from p. 5



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LRB-0757/S

RAC:MM:cjs&nwn:rs

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10 **SECTION 4.** 40.05 (1) (a) 1. of the statutes is amended to read:

1 40.05 (1) (a) 1. For each participating employee not otherwise specified, ~~5% of~~
2 ~~each payment of earnings~~ an amount equal to one-half of all actuarially required
3 contributions, as approved by the board under s. 40.03 (1) (e).

4 **SECTION 5.** 40.05 (1) (a) 2. of the statutes is amended to read:

5 40.05 (1) (a) 2. For each participating employee whose formula rate is
6 determined under s. 40.23 (2m) (e) 2., ~~5.5% of each payment of earnings~~ an amount
7 equal to one-half of all actuarially required contributions, as approved by the board
8 under s. 40.03 (1) (e).

9 **SECTION 6.** 40.05 (1) (a) 3. of the statutes is amended to read:

10 40.05 (1) (a) 3. For each participating employee whose formula rate is
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12 of earnings paid by a participating employee under subd. 1.

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21 **SECTION 9.** 40.05 (2m) of the statutes is repealed.

22 **SECTION 10.** 40.05 (2n) of the statutes is repealed.

23 **SECTION 11.** 40.23 (2m) (e) 2. of the statutes is amended to read:

24 40.23 (2m) (e) 2. For each participant for creditable service as an elected official
25 or as an executive participating employee that is performed before January 1, 2000,

1 2.165%; for such creditable service that is performed on or after January 1, 2000, but
2 before the effective date of this subdivision [LRB inserts date], 2%; and for such
3 creditable service that is performed on or after the effective date of this subdivision
4 [LRB inserts date], 1.6%.

5 **SECTION 12.** 40.32 (1) of the statutes is amended to read:

6 40.32 (1) The sum of all contributions allocated to a participant's account under
7 each defined contribution plan sponsored by the employer, including all employer
8 contributions and picked-up contributions credited with interest at the effective rate
9 under ss. 40.04 (4) (a) and (5) (b) and 40.05 (2) (g) and all employee contributions
10 made under ss. 40.02 (17) and 40.05 (1) ~~and (2m)~~, may not in any calendar year
11 exceed the maximum contribution limitation established under section 415 (c) of the
12 Internal Revenue Code.

13 **SECTION 13.** 59.875 of the statutes is created to read:

14 **59.875 Payment of contributions in an employee retirement system of**
15 **populous counties.** (1) In this section, "county" means any county having a
16 population of 500,000 or more.

17 (2) Beginning on the effective date of this subsection [LRB inserts date], in
18 any employee retirement system of a county, except as otherwise provided in a
19 collective bargaining agreement entered into under subch. IV of ch. 111, employees
20 shall pay half of all actuarially required contributions for funding benefits under the
21 retirement system. The employer may not pay on behalf of an employee any of the
22 employee's share of the actuarially required contributions.

23 **SECTION 14.** 62.623 of the statutes is created to read:

24 **62.623 Payment of contributions in an employee retirement system of**
25 **a 1st class city.** Beginning on the effective date of this section [LRB inserts date],

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5 any of the employee's share of the actuarially required contributions.

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7 **66.0518 Defined benefit pension plans.** A local governmental unit, as
8 defined in s. 66.0131 (1) (a), may not establish a defined benefit pension plan for its
9 employees unless the plan requires the employees to pay half of all actuarially
10 required contributions for funding benefits under the plan and prohibits the local
11 governmental unit from paying on behalf of an employee any of the employee's share
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13 **SECTION 9115. Nonstatutory provisions; Employee Trust Funds.**

14 (1) EMPLOYER AND EMPLOYEE REQUIRED CONTRIBUTIONS FOR 2011. Notwithstanding
15 the employer and employee required contributions rates established for 2011 under
16 section 40.05 (1) and (2), 2009 stats., beginning on the first day of the first pay period
17 after ~~the effective date of this subsection~~ *March 13, 2011*, the employee required contributions under
18 section 40.05 (1) (a) of the statutes, as affected by this act, shall be in effect for the
19 remainder of 2011, and the employer required contributions under section 40.05 (2)
20 of the statutes shall be adjusted to reflect the increases in employee required
21 contributions for the remainder of 2011. In addition, beginning on the first day of the
22 first pay period after ~~the effective date of this subsection~~, for the purpose of
23 calculating employee required contributions, the benefit adjustment contribution
24 established under section 40.05 (2m), 2009 stats., shall be treated as an employer
25 required contribution for the remainder of 2011.



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-0757/10

RAC:cjs&nwn:jf

Slays RMR

DOA:.....Frederick, BAB0013 - Calculation of Employee Required Contributions under WRS

FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION

do NOT go

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

RETIREMENT AND GROUP INSURANCE

Currently, employer and employee required contributions, and the earnings on these contributions, fund the cost of providing retirement annuities to all public employees who are covered under the Wisconsin Retirement System (WRS). Employer required and employee required contribution rates are set on an annual basis. This bill provides that the employee required contribution rate for general participating employees and for elected and executive participating employees must equal one-half of all actuarially required contributions, as determined by the Employee Trust Funds Board. For protective occupation employees, the bill provides that employee required contribution rate must equal the percentage of earnings paid by general participating employees.

Current law also requires the employer to pay all of the employer required contributions, but permits the employer, on behalf of its employees, to pay all or part of the employee required contributions. This bill provides that an employer may not pay, on behalf of its employees, any of the employee required contributions under the WRS or under an employee retirement system of a 1st class city or a county having a population of 500,000 or more. This provision would therefore cover not only the WRS, but also the City of Milwaukee Employees' Retirement System and the Milwaukee County Employees' Retirement System. The bill further provides that

if any local governmental unit establishes a defined benefit pension plan for its employees, the plan must require employees to pay half of all actuarially required contributions for funding benefits under the plan and prohibits the local governmental unit from paying on behalf of an employee any of the employee's share of the actuarially required contributions.

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16 population of 500,000 or more.

17 (2) Beginning on the effective date of this subsection ... [LRB inserts date], in
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25 **SECTION 9315. Initial applicability; Employee Trust Funds.**

Insert 5-24

1 (1) PAYMENT OF EMPLOYEE REQUIRED CONTRIBUTIONS. The treatment of sections
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4 first apply to employees who are covered by a collective bargaining agreement that
5 contains provisions inconsistent with those sections on the day on which the
6 agreement expires or is terminated, extended, modified, or renewed, whichever
7 occurs first.

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17 performed on the day on which the next supreme court justice, court of appeals judge,
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19 (END)



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-0757/10
RAC:cjs&nwn:md

DOA:.....Frederick, BAB0013 - Calculation of Employee Required
Contributions under WRS

FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION

1 AN ACT ...; relating to: the budget.

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20 adjusted to reflect the increases in employee required contributions for the
21 remainder of 2011. In addition, beginning on the first day of the first pay period after
22 March 13, 2011, for the purpose of calculating employee required contributions, the
23 benefit adjustment contribution established under section 40.05 (2m), 2009 stats.,
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25 an employer is unable to modify payroll procedures in sufficient time to collect the

1 increased employee required contributions before the first day of the first pay period
2 after March 13, 2011, the employer shall recover all amounts that employees owe
3 before July 1, 2011.

4 **SECTION 9315. Initial applicability; Employee Trust Funds.**

5 (1) PAYMENT OF EMPLOYEE REQUIRED CONTRIBUTIONS. The treatment of sections
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23 (END)