

### Fiscal Estimate - 2013 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>13-3835/1</b>	<b>Introduction Number</b> <b>AB-0887</b>	
<b>Description</b> Imposing a fee on an employer whose employee receives certain public assistance benefits		
<b>Fiscal Effect</b>		
<b>State:</b>		
<input type="checkbox"/> No State Fiscal Effect <input checked="" type="checkbox"/> Indeterminate		
<input type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Create New Appropriations	<input checked="" type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Decrease Existing Revenues <input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Decrease Costs	
<b>Local:</b>		
<input type="checkbox"/> No Local Government Costs <input type="checkbox"/> Indeterminate		
1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
5. Types of Local Government Units Affected <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts		
<b>Fund Sources Affected</b>		
<input checked="" type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS		
<b>Affected Ch. 20 Appropriations</b>		
<b>Agency/Prepared By</b>	<b>Authorized Signature</b>	<b>Date</b>
DOR/ Bradley Caruth (608) 261-8984	Michael Wagner (608) 266-6785	3/31/2014

## Fiscal Estimate Narratives

DOR 3/31/2014

LRB Number	13-3835/1	Introduction Number	AB-0887	Estimate Type	Original
<b>Description</b> Imposing a fee on an employer whose employee receives certain public assistance benefits					

### Assumptions Used in Arriving at Fiscal Estimate

Under this bill the Department of Revenue (DOR) and the Department of Health Services are required to develop and implement a process to charge employers with a fee based on the benefits their employees received under the food stamp program or the BadgerCare Plus Medical Assistance program while employed full time for the employers.

The bill defines full time as an average of 35 or more hours per week. The employers that are affected are those with 50 or more employees, excluding the state and local governments. The amount of the fee is one-half of the total benefits provided to the employee in the preceding year while the employee was employed full time for the employer.

No later than April 1, 2016, DOR shall submit a report to the Joint Committee on Finance that specifies the amount of fees collected in 2015 and indicates how the percentages for claiming the earned income credits would need to be modified in order to use the fees to increase the amount of the claims.

DOR does not capture data that would allow it to determine which employers are subject to the fee as a result of employing 50 or more individuals, nor does it have data that would allow it to determine which employees work 35 or more hours per week. It is also unclear which agency will ultimately administer the fee. As such, the fiscal impact of the bill is indeterminate.

### Long-Range Fiscal Implications

## Fiscal Estimate Worksheet - 2013 Session

Detailed Estimate of Annual Fiscal Effect

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<b>LRB Number</b> 13-3835/1		<b>Introduction Number</b> AB-0887	
<b>Description</b> Imposing a fee on an employer whose employee receives certain public assistance benefits			
<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>			
<b>II. Annualized Costs:</b>		<b>Annualized Fiscal Impact on funds from:</b>	
		Increased Costs	Decreased Costs
<b>A. State Costs by Category</b>			
State Operations - Salaries and Fringes	\$	\$	
(FTE Position Changes)			
State Operations - Other Costs			
Local Assistance			
Aids to Individuals or Organizations			
<b>TOTAL State Costs by Category</b>	<b>\$</b>	<b>\$</b>	
<b>B. State Costs by Source of Funds</b>			
GPR			
FED			
PRO/PRS			
SEG/SEG-S			
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</b>			
	Increased Rev	Decreased Rev	
GPR Taxes	\$	\$	
GPR Earned			
FED			
PRO/PRS			
SEG/SEG-S			
<b>TOTAL State Revenues</b>	<b>\$</b>	<b>\$</b>	
<b>NET ANNUALIZED FISCAL IMPACT</b>			
	<u>State</u>	<u>Local</u>	
NET CHANGE IN COSTS	\$	\$	
NET CHANGE IN REVENUE	\$See Text	\$	
<b>Agency/Prepared By</b>			
DOR/ Bradley Caruth (608) 261-8984		<b>Authorized Signature</b>	
		Michael Wagner (608) 266-6785	
			<b>Date</b>
			3/31/2014