

### Fiscal Estimate - 2015 Session

Original       Updated       Corrected       Supplemental

<b>LRB Number</b> <b>15-1497/1</b>	<b>Introduction Number</b> <b>AB-0973</b>	
<b>Description</b> Classifying county jailers, detention officers, and correctional officers as protective occupation participants under the Wisconsin Retirement System		
<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"/> Increase Existing Revenues <input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Decrease Existing Revenues <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Create New Appropriations <input type="checkbox"/> Decrease Costs		
<b>Local:</b> <input type="checkbox"/> No Local Government Costs <input checked="" type="checkbox"/> Indeterminate 1. <input type="checkbox"/> Increase Costs      3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs      4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		
<b>5. Types of Local Government Units Affected</b> <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> <b>Affected Ch. 20 Appropriations</b> <input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS		
<b>Agency/Prepared By</b> ETF/ Tarna Hunter (608) 267-0908	<b>Authorized Signature</b> Pam Henning (608) 267-2929	<b>Date</b> 3/14/2016

## Fiscal Estimate Narratives

ETF 3/14/2016

LRB Number	<b>15-1497/1</b>	Introduction Number	<b>AB-0973</b>	Estimate Type	<b>Original</b>
<b>Description</b> Classifying county jailers, detention officers, and correctional officers as protective occupation participants under the Wisconsin Retirement System					

### Assumptions Used in Arriving at Fiscal Estimate

The bill permits counties to classify county jailers, detention officers, and correctional officers eligible as protective occupation participants under the WRS without a requirement that their principal duties involve active law enforcement.

Many of the administrative aspects of the bill would be handled by the counties, such as determining what county jailer is or isn't a protective occupation employee for Wisconsin Retirement System (WRS) purposes. Under the bill, the employer would report the employee as a protective occupation employee or general employee to the Department of Employee Trust Funds (ETF) based on the county's determination. Generally, this process is similar to the current process used by ETF. In addition, ETF may need to modify forms, publications, procedures and training material to reflect the law change.

An actuarial analysis would need to be conducted to determine the extent of adverse selection and the potential fiscal effect of this change on the program.

### Long-Range Fiscal Implications