

### Fiscal Estimate - 2021 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>21-5643/1</b>	<b>Introduction Number</b> <b>AB-1121</b>
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**Description**  
 classifying county jailers as protective occupation participants under the Wisconsin Retirement System and the treatment of county jailers under the Municipal Employment Relations Act

**Fiscal Effect**

**State:**

<input checked="" type="checkbox"/> No State Fiscal Effect	<input type="checkbox"/> Indeterminate	<input type="checkbox"/> Increase Existing Revenues	<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"/> Increase Existing Appropriations	<input type="checkbox"/> Decrease Existing Appropriations	<input type="checkbox"/> Decrease Existing Revenues	<input type="checkbox"/> Create New Appropriations	<input type="checkbox"/> Decrease Existing Revenues	<input type="checkbox"/> Decrease Costs
					<input type="checkbox"/> Yes <input type="checkbox"/> No

**Local:**

<input type="checkbox"/> No Local Government Costs	<input checked="" type="checkbox"/> Indeterminate	<b>5. Types of Local Government Units Affected</b>			
1. <input type="checkbox"/> Increase Costs	3. <input type="checkbox"/> Increase Revenue	<input type="checkbox"/> Towns	<input type="checkbox"/> Village	<input type="checkbox"/> Cities	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input checked="" type="checkbox"/> Counties	<input type="checkbox"/> Others		
2. <input type="checkbox"/> Decrease Costs	4. <input type="checkbox"/> Decrease Revenue	<input type="checkbox"/> School Districts	<input type="checkbox"/> WTCS Districts		
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory				

<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>	<b>Authorized Signature</b>	<b>Date</b>
DOR/ Craig Steinfeldt (608) 266-5705	Jamie Adams (608) 266-6785	3/22/2022

## Fiscal Estimate Narratives

DOR 3/22/2022

LRB Number	21-5643/1	Introduction Number	AB-1121	Estimate Type	Original
<b>Description</b> classifying county jailers as protective occupation participants under the Wisconsin Retirement System and the treatment of county jailers under the Municipal Employment Relations Act					

### Assumptions Used in Arriving at Fiscal Estimate

The bill classifies county jailers as protective occupation participants without a requirement that their principal duties involve active law enforcement or active fire suppression or prevention.

Under the bill, county jailers who become protective occupation participants on or after the bill's effective date and are employed by a county that did not classify county jailers as protective occupation participants on July 1, 2020, are required to pay all additional employer costs resulting from their classification as protective occupation participants, including the cost of the duty disability program. County jailers who were classified as protective occupation participants before the bill's effective date and county jailers hired on or after the bill's effective date in counties that did classify county jailers as protective occupation participants on July 1, 2020, are not required to pay the additional employer costs.

According to public information provided by Wisconsin Department of Employee Trust Funds, the 2022 Wisconsin Retirement System (WRS) contribution rate for protective occupations with social security is 18.5 percent with the employer contribution being 12.0 percent and the employee contribution being 6.5 percent. The 2022 WRS contribution rate for General and Teacher members is 13.0 percent with the employer contribution rate being 6.5 percent and the employee contribution rate being 6.5 percent. The duty disability rates vary by employer.

The local fiscal effect is indeterminate since the department does not have data on county jailers who were classified as protective occupation participants after July 1, 2020 and the current salary amounts of such jailers. If a county classified county jailers as protective occupation participants, after July 1, 2020, then the additional employer contribution and duty disability program costs would shift to the employee who elects to become a protective occupation participant thereby reducing county pension expenditures.

The department does not have any administrative costs.

### Long-Range Fiscal Implications