# Fiscal Estimate - 2021 Session

**LRB Number** 21-1972/1  
**Introduction Number** SB-146

### Description
rehired annuitants in critical positions

### Fiscal Effect

**State:**
- ☑ No State Fiscal Effect
- ☐ Indeterminate
  - ☑ Increase Existing Appropriations
  - ☑ Decrease Existing Appropriations
  - ☐ Create New Appropriations
  - ☐ Increase Costs - May be possible to absorb within agency’s budget
    - ☑ Yes
    - ☐ No
  - ☐ Decrease Costs

**Local:**
- ☑ No Local Government Costs
- ☐ Indeterminate
  - 1. ☑ Increase Costs
    - ☑ Permissive
    - ☑ Mandatory
  - 2. ☐ Decrease Costs
    - ☑ Permissive
    - ☑ Mandatory
  - 3. ☑ Increase Revenue
    - ☐ Permissive
    - ☑ Mandatory
  - 4. ☑ Decrease Revenue
    - ☐ Permissive
    - ☑ Mandatory
  - 5. Types of Local Government Units Affected
    - ☑ Towns
    - ☑ Village
    - ☑ Cities
    - ☑ Counties
    - ☑ Others
    - ☑ School Districts
    - ☑ WTCS Districts

### Fund Sources Affected

- ☑ GPR
- ☑ FED
- ☑ PRO
- ☑ PRS
- ☑ SEG
- ☐ SEGS
- 20.465

### Agency/Prepared By
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### Date
3/8/2021
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**Description**
rehired annuitants in critical positions

**Assumptions Used in Arriving at Fiscal Estimate**

This bill creates an exception to the suspension of the Wisconsin Retirement System (WRS) annuity by retirees who are hired by an employer that participates in the WRS or provide employee services as a contractor in a critical position before the earlier of the end of the national emergency declared by the U.S. president in response to the 2019 novel coronavirus or June 30, 2021.

The Department of Military Affairs currently utilizes two (2) rehired annuitants or critical contractors for coronavirus response efforts. The department is unable to estimate the effect of this bill; however, the costs could be absorbed within the agency’s budget.

**Long-Range Fiscal Implications**