### 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
- [x] Indeterminate
  - [ ] Increase Existing Appropriations
  - [ ] Decrease Existing Appropriations
  - [ ] Create New Appropriations
  - [ ] Increase Existing Revenues
  - [ ] Decrease Existing Revenues
  - [ ] Increase Costs - May be possible to absorb within agency's budget
    - [ ] Yes
    - [ ] No
  - [ ] Decrease Costs

**Local:**
- [ ] No Local Government Costs
- [x] 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

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Assumptions Used in Arriving at Fiscal Estimate

Generally, the bill allows a WRS annuitant who is hired for a critical position before the end of the national emergency declared by the U.S. president in response to the 2019 novel coronavirus or June 30, 2021, whichever is earlier to return to work more than 2/3rds of full-time and elect to not suspend their annuity. The bill reduces the break-in-service requirement from 75 days to 15 days during the emergency for these positions.

Administrative costs for the Department of Employee Trust Funds may be incurred related to information technology system changes, staff training, employer training, transaction processing and the revision of publications. The Department should be able to absorb these costs.

The Department is not able to determine the fiscal impact of the bill on local governments.

Long-Range Fiscal Implications