

### Fiscal Estimate - 2021 Session

Original       Updated       Corrected       Supplemental

<b>LRB Number</b> <b>21-5413/2</b>	<b>Introduction Number</b> <b>SB-793</b>	
<b>Description</b> rehired annuitant teachers		
<b>Fiscal Effect</b>		
<b>State:</b>		
<input type="checkbox"/> No State Fiscal Effect		
<input type="checkbox"/> Indeterminate		
<input type="checkbox"/> Increase Existing Appropriations	<input type="checkbox"/> Increase Existing Revenues	<input checked="" 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 checked="" 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		
<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 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>
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**Fiscal Estimate Narratives**

**ETF 12/29/2021**

LRB Number	<b>21-5413/2</b>	Introduction Number	<b>SB-793</b>	Estimate Type	<b>Original</b>
<b>Description</b> rehired annuitant teachers					

**Assumptions Used in Arriving at Fiscal Estimate**

This bill eliminates the annuity suspension requirement for teachers of school districts who return-to-work as a substitute teacher for a school district and work more than two-thirds of full time. The bill also reduces the break-in-service requirement for teachers of school districts from 75 days to 30 days. The changes apply to retired teachers who are hired between the effective date of the bill and August 1, 2024.

Administrative costs for the Department of Employee Trust Funds will be incurred related to information technology system changes, staff training, employer training, transaction processing and the revision of multiple 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.

The estimate does not include WRS program related costs. Joint Survey Committee on Retirement Systems provides the estimate of WRS program related costs.

**Long-Range Fiscal Implications**