

Fiscal Estimate - 2025 Session

☒ Original ☐ Updated ☐ Corrected ☐ Supplemental

LRB Number 25-1617/1		Introduction Number SB-0301	
Description rehired annuitants			
Fiscal Effect			
State:			
<input type="checkbox"/> No State Fiscal Effect			
<input type="checkbox"/> Indeterminate			
<input type="checkbox"/> Increase Existing Appropriations		<input type="checkbox"/> Increase Existing Revenues	
<input type="checkbox"/> Decrease Existing Appropriations		<input type="checkbox"/> Decrease Existing Revenues	
<input type="checkbox"/> Create New Appropriations		<input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget	
		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
		<input type="checkbox"/> Decrease Costs	
Local:			
<input type="checkbox"/> No Local Government Costs			
<input 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	
5. Types of Local Government Units Affected			
<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	
Fund Sources Affected		Affected Ch. 20 Appropriations	
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input checked="" type="checkbox"/> SEG <input type="checkbox"/> SEGS			
Agency/Prepared By		Authorized Signature	
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		Date	
		6/6/2025	

Fiscal Estimate Narratives

ETF 6/6/2025

LRB Number	25-1617/1	Introduction Number	SB-0301	Estimate Type	Original
Description rehired annuitants					

Assumptions Used in Arriving at Fiscal Estimate

This bill makes the following changes to Wisconsin Retirement System (WRS) return-to-work laws:

- Allows an annuitant who returns to work for a WRS employer and works more than two-thirds of full time to not suspend their annuity.
- Reduces the break-in-service requirement for annuitants returning to work under this bill from 75 days to 30 days.
- Repeals three obsolete provisions related to WRS return-to-work laws created during the public health emergency declared on March 12, 2020, by executive order 72, which ended on May 11, 2020.

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. The Joint Survey Committee on Retirement Systems provides the estimate of WRS program related costs.

Long-Range Fiscal Implications