

---

**From:** ETF SMB Employer WRS  
**Sent:** Tuesday, April 25, 2023 1:36 PM  
**Subject:** County Jailers - 2023 Assembly Bill 28  
**Importance:** High

Good Afternoon,

Please see the information below pertaining to new legislation and its potential impact on county jailers.

### **New Legislation Will Affect How Counties Report County Correctional Officers (Jailers) to ETF**

2023 Assembly Bill 28 was recently signed into law, becoming [2023 Wisconsin Act 4](#). The purpose of this email is to provide you with an overview of the law change and its impact on counties.

#### 2023 WI Act 4

Starting January 1, 2024, county correctional officers (jailers) who are employed in counties that currently classify their jailers as general category employees will have a chance to choose to be either general category or protective category for Wisconsin Retirement System (WRS) purposes.

- Under the law, if your county currently classifies jailers as general category employees for WRS purposes, your current jailers will have 60 days to make the choice to opt-out of becoming a protective occupation employee (and remain a general category employee) for WRS purposes. If an employee fails to make their choice by Friday, March 1, 2024, they must become a protective occupation employee.
- If the county jailer in your county decides to be a protective occupation employee under the WRS, the additional WRS contributions and Duty Disability premiums will be paid for by the employee and collected by the county. See example below.
  - County jailer (employee) chooses to be protective category. Employee will pay 13.2% of their earnings as their WRS employee required contribution and the county will pay 6.8% of earnings as the WRS employer required contribution (using 2023 rates). The employee would also pay the duty disability rate (between .02 and .57% for 2023), which varies by county, now that they are protective and eligible for duty disability.
  - County jailer chooses to be general category (like they are now): The employee would pay 6.8% of their earnings and the employer would pay 6.8% of earnings.
  - If the employee had \$60,000 in earnings, as a general category, the employee would pay \$4,080 in WRS employee contributions, while as a protective they would pay \$7,920.
  - In sum, the cost will be the same for the employer, but vary for the employee.
- This applies to county jailers who are currently working in your county. Each new county jailer that you hire after the law goes into effect (January 1, 2024) will also get this choice.

- Under the law, your county will be responsible to track and report WRS contributions differently for current employees who choose to be protective and the jailers you hire after January 1, 2024.
  - Current employees will have their WRS contributions taken out on a post-tax basis.
  - New hires after January 1, 2024 who have never before worked for your county will have their WRS contributions taken out on a pre-tax basis.
- This choice for the county jailer is irrevocable as long as they stay at the same employer. If they take a job as a county jailer with a different county, they get a new choice.
- This law only affects future WRS service. It does not affect service that has already been earned by the employee, and service that has already been earned as a general cannot be “purchased” as protective.
- This law will not affect the counties that currently classify jailers as protective, however, under the law, if those counties choose to reclassify jailers at a later date this law will apply.

#### Next Steps

ETF is working to implement the Information Technology changes required by the law change. We expect the changes to take some time. ETF will communicate with you once we determine what reporting changes will be required by the counties.



**Andy Kirchner** (KERSH-ner) | Pronouns: he/him/his([what's this?](#))  
Supervisor  
Employer Services WRS Unit  
Wisconsin Department of Employee Trust Funds | [etf.wi.gov](http://etf.wi.gov)



Know your [WRS Benefits](#) and how they work! [#WRSbenefits](#)

---