

# State of Wisconsin



2025 Assembly Bill 929

Date of enactment:  
Date of publication\*:

## 2025 WISCONSIN ACT

**AN ACT** to repeal 40.04 (8); to amend 40.02 (2), 40.02 (25) (a) 4., 40.05 (1) (a) 5. and 40.05 (3) of the statutes; relating to: correcting terminology for making additional contributions to the Wisconsin Retirement System; eliminating a social security account maintained in the public employee trust fund and removing a provision regarding liability for state employer social security remittances; and clarifying who may participate in an income continuation insurance plan provided by the Group Insurance Board (suggested as remedial legislation by the Department of Employee Trust Funds).

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Department of Employee Trust Funds and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4. and 5., stats. After careful consideration of the various provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

**SECTION 1.** 40.02 (2) of the statutes is amended to read:

40.02 (2) "Additional contribution" means any contribution made by or on behalf of a ~~participant~~ participating employee to the retirement system other than employee and employer required contributions.

**SECTION 2.** 40.02 (25) (a) 4. of the statutes is amended to read:

40.02 (25) (a) 4. Only a person who has not attained age 70 at the time of becoming initially eligible for the group insurance coverage provided under this chapter; but this subdivision does not exclude any participant from participation in the group health insurance plan or income continuation insurance plan nor does it exclude from participation in the group life insurance plan any

employee who is initially eligible on the employer's effective date of participation.

NOTE: This SECTION clarifies that certain persons who are eligible to participate in a group health insurance plan provided by the Group Insurance Board are also eligible to participate in an income continuation insurance plan.

**SECTION 3.** 40.04 (8) of the statutes is repealed.

NOTE: This SECTION deletes a provision, now obsolete under federal law, that requires the state to maintain a social security account within the public employee trust fund for the purpose of crediting certain employee and employer contributions.

**SECTION 4.** 40.05 (1) (a) 5. of the statutes is amended to read:

40.05 (1) (a) 5. Additional contributions may be made by any ~~participant~~ participating employee by deduction from earnings or otherwise or may be provided on behalf of any ~~participant~~ participating employee in any calendar year in which the ~~participant~~ participating employee has earnings, subject to any limitations imposed on contributions by the Internal Revenue Code, applicable regulations adopted under the Internal Revenue Code and rules of the department.

NOTE: SECTIONS 1 and 4 replace the word "participant" with the phrase "participating employee" for purposes of de-

\* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

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termining who is eligible to make additional contributions to retirement accounts under the Wisconsin Retirement System.

**SECTION 5.** 40.05 (3) of the statutes is amended to read:

40.05 (3) SOCIAL SECURITY CONTRIBUTIONS. Each employer included under an agreement made under subch. III shall make the contributions required under federal regulations and shall also withhold from the wages of each of its employees who are covered by the state-federal agreement provided for by subch. III the

amount required to be withheld under federal regulations. ~~The state shall be liable for all remittances due from employers in conformity with agreements under subch. III and shall make payment of all sums which are due under this subsection and become delinquent.~~

NOTE: This SECTION deletes a provision, now obsolete under federal law, that imposes liability on the state when an individual employer participating in the Wisconsin Retirement System is delinquent in making a FICA (Federal Insurance Contributions Act) contribution.

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