



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor
Kathy Blumenfeld, Secretary
Jen Fogel, Division Administrator

Date: December 20, 2023
To: STAR Agencies
From: Joe Kelly
Payroll & Benefit Systems Coordinator - Senior
Subject: 2024 Wisconsin Retirement System Rate Chart

Attached are the 2024 Wisconsin Retirement System rate charts. The information is presented in two different ways – a summary chart and agency-specific charts. **These contribution rates begin on the check payable January 11, 2024 (2024 Pay Period 1).**

The contributions will continue to be divided between State Non-Vested and Employee Required. (State Vested for protective services hired prior to 7/1/11 at DOT only).

The employee required contribution is 6.90% for all general, executive, and protective employees (including employees hired on or after 7/1/11 into protective services at DOT). The protective service employees at DOT hired prior to 7/1/11 will have an employee-required contribution of 1.90%.

The State Non-Vested contribution (WRS Employer Required + Sick Leave Employer Contribution) is 7.80% for all general and executive employees and varies by agency for protective employees due to the differing duty disability rates. The State Non-Vested contribution includes the sick leave rate of 0.9% for all employees for 2024. The sick leave rate was 0.9% in 2023.

The State Vested amount will continue to be 5% for protective service employees at DOT hired prior to 7/1/11.

WRS contributions will be taken on the first \$345,000 of WRS-covered earnings for all employees who are subject to the IRS Section 401(a)(17) annual compensation limit. The limit was \$330,000 for 2023.

If you have any questions about the charts, please contact me at Joe.Kelly@wisconsin.gov.

**2024 RETIREMENT RATES Effective PP1 (12/17/23)
Breakdown and Summary – All Agencies**

Benefit Plan	Description	Elig 1 Field	Employee WRS Required Contribution	Employer WRS Required Contribution	Duty Disability (Paid by Employer)	Total <u>Employer</u> Required WRS Contribution (Required + Duty Disability)	Sick Leave (Paid by Employer)	Total (Employee + Employer + Duty Disability + Sick Leave)
GENERL	General/Teachers	30_GENERAL 31_WCSREPT 40_TEACHER 42_EDUCSUP	6.90%	6.90%	N/A	6.90%	0.9%	14.7%
EXEC	Executive	32_EXECRET 41_EXECTEA 45_WCSSUPR 46_EXECLEG 47_WCSAPPL 48_WCSCIRC	6.90%	6.90%	N/A	6.90%	0.9%	14.7%
PROT	Protective – Most	33_PROTECT	6.90%	14.30%	0.02%	14.32%	0.9%	22.12%
PROTXO	Protective –DOT, Military Affairs, DOA, and DOJ	33_PRTCTXO	6.90%	14.30%	0.04%	14.34%	0.9%	22.14%
PROTXX	Protective – DNR	33_PRTCTXX	6.90%	14.30%	0.09%	14.39%	0.9%	22.19%
DOTGR	Protective – DOT Grandfathered (hired prior to 7-1-11)	33_DOTGRDF	1.90%	14.30% + 5% of EE contribution	0.04%	19.34%	0.9%	22.14%

2024 RETIREMENT RATES Effective PP1 (12/17/23)
For all Employees
 (INCLUDING LTE'S)
All Employee Contributions are Pre-tax

Benefit Plan	Elig Fld 1 (Retirement Category)	State Vested	Employer Required (State Non Vested + Sick Leave)	Employee Required	TOTAL
GENERL	30_GENERAL 31_WCSREPT 40_TEACHER 42_EDUCSUP	N/A	7.80%	6.90%	14.7%
EXEC	32_EXECRET 41_EXECTEA 45_WCSSUPR 46_EXECLEG 47_WCSAPPL 48_WCSCIRC	N/A	7.80%	6.90%	14.7%
PROT*	33_PROTECT	N/A	15.22%	6.90%	22.12%

* These protective rates do NOT apply to Dept of Military Affairs, DOA, DNR, DOJ or DOT.

2024 RETIREMENT RATES Effective PP1 (12/17/23)
DOT (395), DOJ (455), DMA (465) and DOA (505)
 (INCLUDING LTE'S)

All Employee Contributions are Pre-tax

Benefit Plan	Elig Fld 1 (Retirement Category)	State Vested	Employer Required (State Non Vested + Sick Leave)	Employee Required	TOTAL
GENERL	30_GENERAL 31_WCSREPT 40_TEACHER 42_EDUCSUP	N/A	7.80%	6.90%	14.7%
EXEC	32_EXECRET 41_EXECTEA 45_WCSSUPR 46_EXECLEG 47_WCSAPPL 48_WCSCIRC	N/A	7.80%	6.90%	14.7%
PROTXO	33_PRTCTXO	N/A	15.24%	6.90%	22.14%
DOTGR (hired prior to 7-1- 11)	33_DOTGRDF	5.0%	20.24%	1.90%	22.14%

2024 RETIREMENT RATES Effective PP1 (12/17/23)
DNR (370)
 (INCLUDING LTE'S)
All Employee Contributions are Pre-tax

Benefit Plan	Elig Fld 1 (Retirement Category)	State Vested	Employer Required (State Non Vested + Sick Leave)	Employee Required	TOTAL
GENERL	30_GENERAL 31_WCSREPT 40_TEACHER 42_EDUCSUP	N/A	7.80%	6.90%	14.70%
EXEC	32_EXECRET 41_EXECTEA 45_WCSSUPR 46_EXECLEG 47_WCSAPPL 48_WCSCIRC	N/A	7.80%	6.90%	14.70%
PROTXX <i>(hired 7-1-11 or later)</i>	33_PRTCTXX	N/A	15.29%	6.90%	22.19%