

1993 Senate Bill 669

Date of enactment: **April 19, 1994**Date of publication*: **May 3, 1994**

1993 WISCONSIN ACT 373

AN ACT *to repeal* 108.02 (15) (k) 12 and 13, 108.04 (8) (b), 108.04 (13) (g), 108.05 (1) (a) to (c), 108.05 (7) (c) 1 and 108.09 (7) (c); *to renumber* 108.065; *to renumber and amend* 108.02 (4m), 108.04 (17) (a), 108.04 (17) (b), 108.04 (17) (c), 108.04 (17) (e), 108.04 (17) (f), 108.05 (7) (a), 108.05 (7) (b), 108.05 (7) (d), 108.066 (3) (a), 108.09 (8) and 108.16 (3); *to consolidate, renumber and amend* 108.05 (7) (c) (intro.) and 2; *to amend* 108.02 (12) (b) 1, 108.02 (13) (k), 108.02 (15) (k) 14, 108.02 (15) (k) 19. b., 108.02 (21) (a) (intro.) and (b), 108.04 (1) (b) 3. (intro.) and b., 108.04 (1) (g) (intro.), 108.04 (1) (h), 108.04 (4) (a), 108.04 (4) (c), 108.04 (7) (h), 108.04 (8) (d), 108.04 (11) (c), 108.04 (12) (e), 108.04 (13) (d), 108.05 (1) (d) (intro.), 108.05 (3) (a), 108.05 (6), 108.06 (1), 108.07 (1) and (2), 108.07 (5) (intro.) and (c) and (5m), 108.14 (8n) (e), 108.141 (7) (a), 108.18 (9) (figure), 108.21 (1), 108.22 (2) and (4) and 108.22 (8) (a); *to repeal and recreate* 108.02 (26); and *to create* 47.01 (3m), 47.02 (4) (c), 47.035, 108.02 (4m) (b) to (f), 108.02 (10e) and (10m), 108.02 (12) (f), 108.02 (15m), 108.02 (21s), 108.02 (22m), 108.04 (1) (gm), 108.04 (7) (p) to (r), 108.04 (7m), 108.04 (17) (a) 2, 108.04 (17) (b), 108.04 (17) (c), 108.04 (17) (e), 108.04 (17) (f), (h) and (i), 108.04 (17) (k) 1, 108.05 (1) (e) and (f), 108.05 (7) (a) 2, 108.05 (7) (b), 108.05 (7) (d), (e) 1, (f) and (h), 108.06 (6), 108.065 (2), 108.066 (3) (a) 2, 108.09 (7) (d), 108.145, 108.16 (3) (b), 108.16 (6m) (e) and 108.22 (8) (c) of the statutes, **relating to:** various changes in the unemployment compensation law, provision of personal assistance services to handicapped persons and granting rule-making authority.

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

SECTION 1. 47.01 (3m) of the statutes is created to read:

47.01 (3m) "Personal assistance services" has the meaning given in 29 USC 706 (11).

SECTION 2. 47.02 (4) (c) of the statutes is created to read:

47.02 (4) (c) Provide personal assistance services to any handicapped person through county departments of human services or social services under s. 46.215, 46.22 or 46.23, aging units as defined in s. 46.82 (1) (a) or other persons.

SECTION 3. 47.035 of the statutes is created to read:

47.035 Fiscal agents for handicapped persons. (1) Except as authorized in sub. (2) if an individual receives direct funding for personal assistance services that are provided to the individual under s. 47.02 (4) (c), and the

services are provided through a county department of human services or social services or an aging unit, the county department or aging unit through which the services are provided shall serve directly as a fiscal agent or contract with a fiscal intermediary to serve as a fiscal agent for that individual for the purposes of performing the responsibilities and protecting the interests of the individual under the unemployment compensation law. The fiscal agent under this subsection is responsible for remitting any federal unemployment compensation taxes or state unemployment compensation contributions owed by the individual, including any interest and penalties which are owed by the individual; for serving as the representative of the individual in any investigation, meeting, hearing or appeal involving ch. 108 or the federal unemployment tax act (26 USC 3301 to 3311) in which the individual is a party; and for receiving, reviewing, completing and returning all forms, reports and other

documents required under ch. 108 or the federal unemployment tax act on behalf of the individual.

(2) An individual may make an informed, knowing and voluntary election to waive the right to a fiscal agent under sub. (1). The waiver may be as to all or any portion of the fiscal agent's responsibilities. The waiver may be rescinded in whole or in part at any time.

SECTION 4. 108.02 (4m) of the statutes is renumbered 108.02 (4m) (intro.) and amended to read:

108.02 (4m) **BASE PERIOD WAGES.** (intro.) "Base period wages" means ~~all wages which are paid;~~

(a) ~~All payments for wage-earning service made to an employe during his or her base period for wage-earning services as a result of employment for an employer;~~

SECTION 5. 108.02 (4m) (b) to (f) of the statutes are created to read:

108.02 (4m) (b) All sick pay which is paid directly by an employer to an employe at the employe's usual rate of pay during his or her base period as a result of employment for an employer;

(c) All holiday, vacation and termination pay which is paid to an employe during his or her base period as a result of employment for an employer;

(d) For an employe who, as a result of employment for an employer, receives temporary total disability or temporary partial disability payments under ch. 102 or under any federal law which provides for payments on account of a work-related injury or illness analogous to those provided under ch. 102, all payments that the employe would have been paid during his or her base period as a result of employment for an employer, but not exceeding the amount that, when combined with other wages, the employe would have earned but for the injury or illness;

(e) Back pay that an employe would have been paid during his or her base period as a result of employment for an employer, if the payment of such back pay is made no later than the end of the 104-week period beginning with the earliest week to which such pay applies; and

(f) All wages that an employer was legally obligated to pay in an employe's base period but failed to pay, or was prohibited from paying as a result of an insolvency proceeding under ch. 128 or as a result of a bankruptcy proceeding under 11 USC 101 et seq.

SECTION 6. 108.02 (10e) and (10m) of the statutes are created to read:

108.02 (10e) **DEPARTMENTAL ERROR.** "Departmental error" means an error made by the department in computing or paying benefits which results from:

(a) A mathematical mistake, miscalculation, misapplication or misinterpretation of the law or mistake of evidentiary fact, whether by commission or omission; or

(b) Misinformation provided to a claimant by the department, on which the claimant relied.

(10m) **EDUCATIONAL SERVICE AGENCY.** "Educational service agency" means a governmental entity which is

established and operated exclusively for the purpose of providing services to one or more educational institutions.

SECTION 7. 108.02 (12) (b) 1. of the statutes is amended to read:

108.02 (12) (b) 1. That such individual has been and will continue to be free from the employing unit's control or direction over the performance of his or her services both under his or her contract and in fact; and

SECTION 8. 108.02 (12) (f) of the statutes is created to read:

108.02 (12) (f) The department shall promulgate rules to ensure the consistent application of this subsection.

SECTION 9. 108.02 (13) (k) of the statutes is amended to read:

108.02 (13) (k) "Employer" does not include a county department ~~which~~ or aging unit that serves as a fiscal agent or contracts with a fiscal intermediary to serve as a fiscal agent under s. 46.27 (5) (i) or 47.035 as to any individual performing services for a person receiving long-term support services under s. 46.27 (5) (b), 46.275, 46.277, 46.278, 49.52, 51.42 or 51.437 or personal assistance services under s. 47.02 (4) (c).

SECTION 10. 108.02 (15) (k) 12. and 13. of the statutes are repealed.

SECTION 11. 108.02 (15) (k) 14. of the statutes is amended to read:

108.02 (15) (k) 14. By an individual ~~in employment~~ by for an employer which is engaged in the earning processing of fresh perishable fruits or vegetables within a given calendar year if the individual has been employed by the employer solely within the active earning processing season or seasons, as determined by the department, of the establishment in which the individual has been employed by the employer, and the individual's base period wages with the employer are less than the wages required to start a benefit year under s. 108.04 (4) (a), unless the individual was paid wages of \$200 or more for services performed in employment or other work covered by the unemployment compensation law of any state or the federal government, other than work performed for the earning processing employer, during the 4 most recently completed quarters preceding the individual's first week of employment by the earning processing employer within that year;

SECTION 12. 108.02 (15) (k) 19. b. of the statutes is amended to read:

108.02 (15) (k) 19. b. The individual is has been paid or is treated as having been paid wages or other remuneration of \$500 or more during his or her base period for services performed for at least one employer, other than the seasonal employer, ~~in employment or other work covered by~~ which is subject to the unemployment compensation law of any state or the federal government.

1993 Senate Bill 669

SECTION 13. 108.02 (15m) of the statutes is created to read:

108.02 (15m) FAMILY CORPORATION. "Family corporation" means:

(a) A corporation in which 50% or more of the ownership interest, however designated or evidenced, is or during a claimant's employment was owned or controlled, directly or indirectly, by the claimant or by the claimant's spouse or child, or by the claimant's parent if the claimant is under the age of 18, or by a combination of 2 or more of them; or

(b) Except where par. (a) applies, a corporation in which 25% or more of ownership interest, however designated or evidenced, is or during a claimant's employment was owned or controlled, directly or indirectly, by the claimant.

SECTION 14. 108.02 (21) (a) (intro.) and (b) of the statutes are amended to read:

108.02 (21) (a) (intro.) "Payroll" means all wages paid directly or indirectly by an employer within a certain period to individuals ~~for~~ with respect to their employment by that employer, and includes all such wages for work which is excluded under sub. (15) (k) if the wages paid for such work:

(b) Notwithstanding par. (a), an employer's payroll includes only the first \$10,500 of wages paid by ~~the~~ an employer ~~during a calendar year~~ to an individual during a calendar year, including any wages paid for any work covered by the unemployment compensation law of any other state, except as authorized in s. 108.17 (5).

SECTION 15. 108.02 (21s) of the statutes is created to read:

108.02 (21s) RELATED CORPORATIONS. "Related corporations" means 2 or more corporations to which at least one of the following conditions applies:

(a) The corporations are members of a controlled group of corporations, as defined in 26 USC 1563, or would be members if 26 USC 1563 (a) (4) and (b) did not apply and if the phrase "more than fifty percent" were substituted for the phrase "at least eighty percent" wherever it appears in 26 USC 1563 (a).

(b) If the corporations do not issue stock, either 50% or more of the members of one corporation's governing body are members of the other corporation's governing body, or the holders of 50% or more of the voting power to select such members are concurrently the holders of more than 50% of that power in respect to the other corporation.

(c) Fifty percent or more of one corporation's officers are concurrently officers of the other corporation.

(d) Thirty percent or more of one corporation's employes are concurrently employes of the other corporation.

SECTION 16. 108.02 (22m) of the statutes is created to read:

108.02 (22m) SCHOOL YEAR EMPLOYEE. "School year employe" means an employe of an educational institution or an educational service agency, or an employe of a government unit or nonprofit organization which provides services to or on behalf of an educational institution, who performs services under an employment contract which does not require the performance of services on a year-round basis.

SECTION 17. 108.02 (26) of the statutes is repealed and recreated to read:

108.02 (26) WAGES. Unless the department otherwise specifies by rule:

(a) "Wages" means every form of remuneration payable, directly or indirectly, for a given period, or payable within a given period if this basis is permitted or prescribed by the department, by an employing unit to an individual for personal services.

(b) "Wages" includes:

1. Any payment in kind or other similar advantage received from an individual's employing unit for personal services, except as provided in par. (c).

2. The value of an employe achievement award that is compensation for services.

3. The value of tips that are received while performing services which constitute employment, and that are included in a written statement furnished to an employer under 26 USC 6053 (a).

4. Any payment under a deferred compensation and salary reduction arrangement which is treated as wages under 26 USC 3306 (r).

5. Any payment made by a corporation electing to be taxed as a partnership under subchapter S of chapter 1 of the federal internal revenue code, 26 USC 1361 to 1379, to an officer, which is reasonable compensation for services performed for the corporation, or the reasonable value of services performed by an officer for such a corporation, if the officer receives no payment for the services or less than the reasonable value of the services, except:

a. A distribution of earnings and profits which is in excess of any such payment;

b. A loan to an officer evidenced by a promissory note signed by the officer prior to the payment of the loan proceeds and recorded in the records of such a corporation as a loan to the officer;

c. A repayment of a loan or payment of interest on a loan made by an officer to such a corporation and recorded in the records of the corporation as a liability of the corporation;

d. A reimbursement by such a corporation of reasonable corporate expenses incurred by an officer which is documented by a written expense voucher and recorded in the records of the corporation as corporate expenses; or

e. A reasonable lease or rental payment to an officer who owns property which is leased or rented to such a corporation.

(c) “Wages” does not include:

1. The amount of any payment, including any amount paid by an employer for insurance or annuities or into an account to provide for such payment, made to or on behalf of an employe or any of his or her dependents under a plan or system established by an employer which makes provision for its employes generally, or for its employes generally and their dependents, or for a class or classes of its employes, or for a class or classes of its employes and their dependents, on account of:

a. Sickness or accident disability, except that in the case of payments made to an employe or any of his or her dependents, “wages” excludes only payments which are received under ch. 102 or under any federal law which provides for payments on account of a work-related injury or illness analogous to those provided under ch. 102 as a result of employment for an employer;

b. Medical or hospitalization expenses in connection with sickness or accident disability; or

c. Death.

2. Any payment for sickness or accident disability, or medical or hospitalization expenses in connection with sickness or accident disability, made by an employer to or on behalf of an employe after the expiration of 6 months following the last month in which the employe worked for the employer.

3. Any payment made to or on behalf of an employe or his or her beneficiary under a cafeteria plan, within the meaning of 26 USC 125, if the payment would not be treated as wages without regard to that plan and if 26 USC 125 would not treat the payment as constructively received.

4. Except as provided in par. (b) 4., any payment made to, or on behalf of, an employe or his or her beneficiary:

a. From or to a trust described in 26 USC 401 (a) which is exempt from taxation under 26 USC 501 (a) at the time of the payment unless the payment is made to an employe of the trust as remuneration for services rendered as an employe and not as a beneficiary of the trust;

b. Under or to an annuity plan which, at the time of the payment, is a plan described in 26 USC 403 (a);

c. Under a simplified employe pension, as defined in 26 USC 408 (k) (1), other than any contributions described in 26 USC 408 (k) (6);

d. Under or to an annuity contract described in 26 USC 403 (b), other than a payment for the purchase of such a contract which is made by reason of a salary reduction agreement, whether evidenced by a written instrument or otherwise;

e. Under or to an exempt governmental deferred compensation plan, as defined in 26 USC 3121 (v) (3); or

f. To supplement pension benefits under a plan or trust described in subd. 4. a. to e. to take into account some portion or all of the increase in the cost of living, as determined by the U.S. secretary of labor, since retirement but only if the payment is under a plan which is treated as a welfare plan under 29 USC 1002 (2) (B) (ii).

5. The payment by an employer, without deduction from the remuneration of an employe, of the tax imposed on the employe under 26 USC 3101.

6. Remuneration paid in any medium other than cash to an employe for service not in the course of the employer’s trade or business.

7. Remuneration paid to or on behalf of an employe if and to the extent that at the time of the payment it is reasonable to believe that a corresponding deduction is allowable under 26 USC 217, determined without regard to 26 USC 274 (n).

8. Any payment or series of payments by an employer to an employe or any of his or her dependents which is paid:

a. Upon or after the termination of an employe’s employment relationship because of the employe’s death or retirement for disability; and

b. Under a plan established by the employer which makes provision for its employes generally or a class or classes of its employes, or for such employes or class or classes of employes and their dependents, other than a payment or series of payments which would have been paid if the employe’s employment relationship had not been so terminated.

9. Any contribution, payment or service provided by an employer which may be excluded from the gross income of an employe, or the employe’s spouse or dependents, under the provisions of 26 USC 120 relating to amounts received under qualified group legal services plans.

10. Any payment made or benefit furnished to or for the benefit of an employe if, at the time of the payment or furnishing, it is reasonable to believe that the employe will be able to exclude the payment or benefit from income under 26 USC 127 or 129.

11. The value of any meals or lodging furnished by or on behalf of an employer if, at the time of the furnishing, it is reasonable to believe that the employe will be able to exclude such items from income under 26 USC 119.

12. Any payment made by an employer to a survivor or the estate of a former employe after the year in which the employe died.

13. Any benefit provided to or on behalf of an employe if at the time the benefit is provided it is reasonable to believe that the employe will be able to exclude the benefit from income under 26 USC 117 or 132.

1993 Senate Bill 669

14. The amount of any refund required to be made by an employer under section 421 of the federal medicare catastrophic coverage act of 1988, P.L. 100-360.

15. Remuneration for services performed in a fishing rights-related activity of an Indian tribe by a member of that tribe for another member of that tribe or for a qualified Indian entity, as provided in 26 USC 7873.

16. Any contribution made by an employer into or payment made from a supplemental unemployment benefit plan for employes, if the contribution or payment is not considered "wages" under 26 USC 3306 (b), regardless of whether the plan is part of an employer profit-sharing plan.

SECTION 18. 108.04 (1) (b) 3. (intro.) and b. of the statutes are amended to read:

108.04 (1) (b) 3. (intro.) While the employe is on ~~medical or family or medical~~ leave under the federal family and medical leave act of 1993 (P.L. 103-3) or s. 103.10, until whichever of the following occurs first:

b. The employer is required to reinstate the employe under 5 USC 6384 or s. 103.10 (8).

SECTION 19. 108.04 (1) (g) (intro.) of the statutes is amended to read:

108.04 (1) (g) (intro.) ~~The~~ Except as provided in par. (gm), the base period wages utilized to compute total benefits payable to an individual under s. 108.06 (1) as a result of the following employment shall not exceed 10 times the individual's weekly benefit rate based solely on that employment under s. 108.05 (1):

SECTION 20. 108.04 (1) (gm) of the statutes is created to read:

108.04 (1) (gm) Paragraph (g) does not apply if the department determines that the individual whose base period wages are being computed was employed by an employer which is a family corporation and the individual's employment was terminated by the employer because of involuntary cessation of business of the family corporation under one or more of the following circumstances:

1. Assignment for the benefit of creditors of 75% or more of the assets of the corporation;

2. Surrender of 75% or more of the assets of the corporation to one or more secured creditors or lienholders;

3. Dissolution of the corporation, due to economic inviability, under ch. 180 or the analogous applicable laws of the jurisdiction in which the corporation is incorporated;

4. Filing for corporate bankruptcy;

5. Filing for personal bankruptcy by all owners who are personally liable for any of the debts of the corporation; or

6. Sale of 75% or more of the assets of the corporation, due to economic inviability, if the sale does not result in ownership or control by substantially the same interests that owned or controlled the family corporation. For purposes of this subdivision, it is presumed unless

shown to the contrary that a sale, in whole or in part, to a spouse, parent or child of an individual who owned or controlled the family corporation, or to any combination of 2 or more of them, is a sale to substantially the same interests that owned or controlled the family corporation.

SECTION 21. 108.04 (1) (h) of the statutes is amended to read:

108.04 (1) (h) Each employer shall inform the department in its report under s. 108.09 (1) whenever an individual claims benefits based on employment ~~described in~~ to which par. (g) applies. Each employe who claims benefits based on employment ~~described in~~ to which par. (g) applies shall so inform the department when claiming benefits.

SECTION 22. 108.04 (4) (a) of the statutes is amended to read:

108.04 (4) (a) A claimant is not eligible to start a benefit year unless the claimant has base period wages equal to at least 30 times the claimant's weekly benefit rate under s. 108.05 (1), including combined base period wages equal to at least ~~8~~ 7 times the claimant's weekly benefit rate under s. 108.05 (1) outside of the quarter within ~~that~~ the claimant's base period in which the claimant has the highest base period wages.

SECTION 23. 108.04 (4) (c) of the statutes is amended to read:

108.04 (4) (c) An employe is not eligible to start a new benefit year unless, subsequent to the start of the employe's most recent benefit year in which benefits were paid to the employe, the employe has earned wages equal to at least ~~5~~ 8 times the employe's latest weekly benefit rate under s. 108.05 (1) ~~for that was payable to the~~ employe in the employe's most recent benefit year in employment or other work covered by the unemployment compensation law of any state or the federal government.

SECTION 24. 108.04 (7) (h) of the statutes is amended to read:

108.04 (7) (h) The department shall charge to the fund's balancing account benefits paid to an employe that are otherwise chargeable to the account of an employer that is subject to the contribution requirements of ss. 108.17 and 108.18 if the employe voluntarily terminates employment with that employer and par. (a), (c), (d), (e), (k), (L) ~~or~~ (o), (p) or (q) applies.

SECTION 25. 108.04 (7) (p) to (r) of the statutes are created to read:

108.04 (7) (p) Paragraph (a) does not apply if the department determines that an employe, while claiming benefits for partial unemployment, terminated work to accept employment or other work covered by the unemployment compensation law of any state or the federal government, if that work offered an average weekly wage greater than the average weekly wage earned in the work terminated.

1993 Senate Bill 669

(q) Paragraph (a) does not apply if the department determines that an employe, while serving as a member of the U.S. armed forces, was engaged concurrently in other work and terminated that work as a result of the employe's honorable discharge or discharge under honorable conditions from active duty as a member of the U.S. armed forces for a reason that would qualify the employe to receive unemployment compensation under 5 USC 8521.

(r) Paragraph (a) does not apply if the department determines that the employe has an ownership interest specified in sub. (1) (g) 2. or 3. in a family corporation and the employe's employment was terminated by the employer because of an involuntary cessation of the business of the corporation under one or more of the conditions specified in sub. (1) (gm).

SECTION 26. 108.04 (7m) of the statutes is created to read:

108.04 (7m) VOLUNTARY REDUCTION IN HOURS OF EMPLOYMENT. An employe whose employer grants the employe's voluntary request to reduce indefinitely the number of hours of employment usually worked by the employe voluntarily terminates his or her employment within the meaning of sub. (7). The wages earned by the employe from that employer for any week in which the reduction requested by the employe is in effect may not be used to meet the requalification requirement provided in sub. (7) (a) applicable to that termination if the employer has notified the employe in writing, prior to the time that the request is granted, of the effect of this subsection. The department shall charge to the fund's balancing account benefits paid to such an employe that are otherwise chargeable to the account of an employer that grants an employe's request under this subsection, for each week in which this subsection applies, if the employer is subject to the contribution requirements of ss. 108.17 and 108.18.

SECTION 27. 108.04 (8) (b) of the statutes is repealed.

SECTION 28. 108.04 (8) (d) of the statutes is amended to read:

108.04 (8) (d) An employe shall have good cause under ~~pars. par.~~ (a) ~~to~~ or (c) if the department determines that the failure related to work at a lower grade of skill or significantly lower rate of pay than applied to the employe on one or more recent jobs, and that the employe had not yet had a reasonable opportunity, in view of labor market conditions and the employe's degree of skill, but not to exceed 6 weeks after the employe became unemployed, to seek a new job substantially in line with the employe's prior job skill and rate of pay.

SECTION 29. 108.04 (11) (c) of the statutes is amended to read:

108.04 (11) (c) Any employer employing unit that aids and abets a claimant in committing an act of concealment described in par. (a) may, by a determination issued under s. ~~108.09~~ 108.10, be required, as to each act of con-

cealment the employer employing unit aids and abets, to forfeit an amount equal to the amount of the benefits the claimant improperly received as a result of the concealment. The amount forfeited shall be credited to the administrative account.

SECTION 30. 108.04 (12) (e) of the statutes is amended to read:

108.04 (12) (e) Any individual who receives a temporary total disability payment for a whole week under ch. 102 or ~~the federal longshoreman's and harbor workers' compensation act (33 USC 901 to 950) or a similar federal program unless precluded by federal law for a whole week~~ under any federal law which provides for payments on account of a work-related injury or illness analogous to those provided under ch. 102 shall be ineligible for benefits paid or payable for that same week under this chapter unless otherwise provided by federal law. A temporary total disability payment or a temporary partial disability payment under those provisions received by an individual for part of a week shall be treated as wages for purposes of eligibility for benefits for partial unemployment under s. 108.05 (3).

SECTION 31. 108.04 (13) (d) of the statutes is amended to read:

108.04 (13) (d) If the department finds that any benefits charged to an employer's account have been erroneously paid to an employe without fault by the employer, the department shall notify the employe and the employer of the erroneous payment. If recovery of an overpayment is permitted under s. 108.22 (8) (c) and benefits are currently payable to the employe from the employer's account, the department may correct the error by adjusting the benefits accordingly. To correct any erroneous payment not so adjusted, ~~except where the employer is a government unit or a nonprofit organization which has elected reimbursement financing whenever recovery of an overpayment is permitted under s. 108.22 (8) (c),~~ the department shall restore the proper amount to the employer's account and charge that amount to the fund's balancing account, and shall thereafter reimburse the balancing account by crediting to it benefits which would otherwise be payable to, or cash recovered from, the employe, unless the employer is a government unit or nonprofit organization which has elected reimbursement financing. To correct any erroneous payment not so adjusted from the account of an employer which is a government unit or a nonprofit organization and which has elected reimbursement financing, whenever recovery of an overpayment is permitted under s. 108.22 (8) (c), the department shall credit to the account benefits which would otherwise be payable to, or cash received from, the employe.

SECTION 32. 108.04 (13) (g) of the statutes is repealed.

SECTION 33. 108.04 (17) (a) of the statutes is renumbered 108.04 (17) (a) (intro.) and amended to read:

1993 Senate Bill 669

108.04 (17) (a) (intro.) ~~An A school year~~ employe of an educational institution ~~or an employe of a government unit or nonprofit organization who provides services to or on behalf of an educational institution and~~ who performs services in an instructional, research or principal administrative capacity is ineligible for benefits based on such services for any week of unemployment which occurs:

1. ~~During the period~~ between 2 successive academic years, ~~between 2 regular terms, whether or not successive, or between 2 regularly scheduled periods of employment which are different from an academic year or regular term or terms,~~ if the school year employe performed such services for an educational institution in the first such academic year, ~~or term or period~~ and if there is a ~~contract or a reasonable assurance that the employe he or she~~ will perform such services for an educational institution in the 2nd such academic year, ~~or term or period;~~ or

SECTION 34. 108.04 (17) (a) 2. of the statutes is created to read:

108.04 (17) (a) 2. During the period between 2 regular but not successive academic terms, when an agreement between an employer and a school year employe provides for such a period, if the school year employe performed such services for an educational institution in the first such term and if there is reasonable assurance that he or she will perform such services for an educational institution in the 2nd such term.

SECTION 35. 108.04 (17) (b) of the statutes is renumbered 108.04 (17) (d) and amended to read:

108.04 (17) (d) ~~An A school year~~ employe of an educational institution ~~or an employe of a government unit or nonprofit organization who provides services to or on behalf of an educational institution and~~ who performs services other than in an instructional, research or principal administrative capacity, is ineligible for benefits based on such services for any week of unemployment which occurs during a period between 2 successive academic years or terms if ~~such the school year~~ employe performed such services for an educational institution in the first such academic year or term and there is a reasonable assurance that ~~such employe he or she~~ will perform such services for an educational institution in the 2nd such academic year or term.

SECTION 36. 108.04 (17) (b) of the statutes is created to read:

108.04 (17) (b) A school year employe of a government unit or nonprofit organization which provides services to or on behalf of an educational institution who performs services in an instructional, research or principal administrative capacity is ineligible for benefits based on such services for any week of unemployment which occurs:

1. During the period between 2 successive academic years or terms, if the school year employe performed

such services for such a government unit or nonprofit organization in the first such year or term and if there is reasonable assurance that he or she will perform such services for such a government unit or nonprofit organization in the 2nd such year or term; or

2. During the period between 2 regular but not successive academic terms, when an agreement between an employer and a school year employe provides for such a period, if the school year employe performed such services for such a government unit or nonprofit organization in the first such term and if there is reasonable assurance that he or she will perform such services for such a government unit or nonprofit organization in the 2nd such term.

SECTION 37. 108.04 (17) (c) of the statutes is renumbered 108.04 (17) (g) and amended to read:

108.04 (17) (g) ~~An A school year~~ employe of an educational institution ~~or an employe of a government unit or nonprofit organization who provides services to or on behalf of an educational institution and~~ who performs services as described in par. (a) or ~~(b)~~ (d) is ineligible for benefits based on such services for any week of unemployment which occurs during an established and customary vacation period or holiday recess if ~~such the~~ school year employe performed such services for an educational institution in the period immediately before ~~such the~~ the vacation period or holiday recess, and there is a reasonable assurance that ~~such employe he or she~~ will perform ~~such the~~ services described in par. (a) or (d) for an educational institution in the period immediately following ~~such the~~ the vacation period or holiday recess.

SECTION 38. 108.04 (17) (c) of the statutes is created to read:

108.04 (17) (c) A school year employe of an educational service agency who performs services in an instructional, research or principal administrative capacity is ineligible for benefits based on such services for any week of unemployment which occurs:

1. During the period between 2 successive academic years or terms, if the school year employe performed such services for an educational service agency in the first such year or term and if there is reasonable assurance that he or she will perform such services for an educational service agency in the 2nd such year or term; or

2. During the period between 2 regular but not successive academic terms, when an agreement between an employer and a school year employe provides for such a period, if the school year employe performed such services for an educational service agency in the first such term and if there is reasonable assurance that he or she will perform such services for an educational service agency in the 2nd such term.

SECTION 39. 108.04 (17) (e) of the statutes is renumbered 108.04 (17) (j) and amended to read:

108.04 (17) (j) ~~An A school year~~ employe who did not establish a benefit year prior to becoming ineligible

to receive benefits under pars. (a) to ~~(e)~~ (i) may establish a benefit year on or after that date if the school year employe qualifies to establish a benefit year under s. 108.06 (2) (a), but the wages paid the school year employe for any week during which pars. (a) to ~~(e)~~ (i) apply shall be excluded from the school year employe's base period wages under sub. (4) (a) and ss. 108.05 (1) and 108.06 (1) for any week during which pars. (a) to ~~(e)~~ (i) apply. ~~An~~ A school year employe who established a benefit year prior to becoming ineligible to receive benefits under pars. (a) to ~~(e)~~ (i) may receive benefits based on employment with other employers during the benefit year only if ~~the employe he or she~~ has base period wages from such employment sufficient to qualify for benefits under sub. (4) (a) and ss. 108.05 (1) and 108.06 (1) for any week during which pars. (a) to ~~(e)~~ (i) apply.

SECTION 40. 108.04 (17) (e) of the statutes is created to read:

108.04 (17) (e) A school year employe of a government unit or nonprofit organization which provides services to or on behalf of an educational institution who performs services other than in an instructional, research or principal administrative capacity is ineligible for benefits based on such services for any week of unemployment which occurs during a period between 2 successive academic years or terms if the school year employe performed such services for such a government unit or nonprofit organization in the first such year or term and there is reasonable assurance that he or she will perform such services for such a government unit or nonprofit organization in the 2nd such year or term.

SECTION 41. 108.04 (17) (f) of the statutes is renumbered 108.04 (17) (k) (intro.) and amended to read:

108.04 (17) (k) (intro.) If benefits are reduced or denied to ~~an~~ a school year employe who performed services other than in an instructional, research or principal administrative capacity under ~~par. (b) pars. (d) to (f)~~, and the department later determines that the school year employe was not offered an opportunity to perform the such services specified in ~~par. (b)~~ for the employer in the 2nd academic year or term ~~or immediately following the vacation period or holiday recess~~, the department shall recompute the school year employe's base period wages under sub. (4) (a) and ss. 108.05 (1) and 108.06 (1) and shall make retroactive payment of benefits for each week of such reduction or denial if the school year employe filed:

2. Files a claim for that week under s. 108.08 for each week of reduction or denial in the manner prescribed by rule of the department; and was

3. Was otherwise eligible to receive benefits for those weeks.

SECTION 42. 108.04 (17) (f), (h) and (i) of the statutes are created to read:

108.04 (17) (f) A school year employe of an educational service agency who performs services other than

in an instructional, research or principal administrative capacity is ineligible for benefits based on such services for any week of unemployment which occurs during a period between 2 successive academic years or terms if the school year employe performed such services for an educational service agency in the first such year or term and there is reasonable assurance that he or she will perform such services for an educational service agency in the 2nd such year or term.

(h) A school year employe of a government unit or nonprofit organization which provides services to or on behalf of an educational institution who performs the services described in par. (b) or (e) is ineligible for benefits based on such services for any week of unemployment which occurs during an established and customary vacation period or holiday recess if the school year employe performed such services for such a government unit or nonprofit organization in the period immediately before the vacation period or holiday recess, and there is reasonable assurance that the school year employe will perform the services described in par. (b) or (e) for such a government unit or nonprofit organization in the period immediately following the vacation period or holiday recess.

(i) A school year employe of an educational service agency who performs the services described in par. (c) or (f) is ineligible for benefits based on such services for any week of unemployment which occurs during an established and customary vacation period or holiday recess if the school year employe performed such services for an educational service agency in the period immediately before the vacation period or holiday recess, and there is reasonable assurance that the school year employe will perform the services described in par. (c) or (f) for an educational service agency in the period immediately following the vacation period or holiday recess.

SECTION 43. 108.04 (17) (k) 1. of the statutes is created to read:

108.04 (17) (k) 1. Establishes a benefit year for the period for which retroactive payment is to be made, in the manner prescribed by rule of the department, if the school year employe has not established such a benefit year;

SECTION 44. 108.05 (1) (a) to (c) of the statutes are repealed.

SECTION 45. 108.05 (1) (d) (intro.) of the statutes is amended to read:

108.05 (1) (d) (intro.) Each eligible employe shall be paid benefits for each week of total unemployment which commences on or after January 3, 1993, and before the effective date of this paragraph [revisor inserts date], at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4% of the employe's base period wages which were paid during that quarter of the employe's base period in which the employe was paid the highest total wages, rounded down to the nearest whole dollar, except that if that amount is less than the minimum amount shown in

1993 Senate Bill 669

the following schedule, no benefits are payable to the employee and if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that if the employee's benefits are exhausted during any week under s. 108.06

(1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (d) following]

SECTION 46. 108.05 (1) (e) and (f) of the statutes are created to read:

108.05 (1) (e) Each eligible employe shall be paid benefits for each week of total unemployment which commences on or after the effective date of this paragraph [revisor inserts date], and before January 1, 1995, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4% of the employe's base period wages which were paid during that quarter of the employe's base period in which the employe was paid the highest total wages, rounded down to the nearest whole dollar, except that if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employe and if that amount is more than the maximum amount shown in the following schedule, the employe's weekly benefit rate shall be the maximum amount shown in the following schedule and except that if the employe's benefits are exhausted during any week under s. 108.06 (1), the employe shall be paid the remaining amount of benefits payable to the employe in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (e) following]

Figure: 108.05 (1) (e)

Line	Highest Quarterly Wages Paid	Weekly	Benefit Rate
1.	Under	\$1,200.00	\$ 0
2.	1,200.00 to	1,224.99	48
3.	1,225.00 to	1,249.99	49
4.	1,250.00 to	1,274.99	50
5.	1,275.00 to	1,299.99	51
6.	1,300.00 to	1,324.99	52
7.	1,325.00 to	1,349.99	53
8.	1,350.00 to	1,374.99	54
9.	1,375.00 to	1,399.99	55
10.	1,400.00 to	1,424.99	56
11.	1,425.00 to	1,449.99	57
12.	1,450.00 to	1,474.99	58
13.	1,475.00 to	1,499.99	59
14.	1,500.00 to	1,524.99	60
15.	1,525.00 to	1,549.99	61
16.	1,550.00 to	1,574.99	62
17.	1,575.00 to	1,599.99	63
18.	1,600.00 to	1,624.99	64
19.	1,625.00 to	1,649.99	65
20.	1,650.00 to	1,674.99	66
21.	1,675.00 to	1,699.99	67
22.	1,700.00 to	1,724.99	68
23.	1,725.00 to	1,749.99	69
24.	1,750.00 to	1,774.99	70
25.	1,775.00 to	1,799.99	71
26.	1,800.00 to	1,824.99	72
27.	1,825.00 to	1,849.99	73
28.	1,850.00 to	1,874.99	74
29.	1,875.00 to	1,899.99	75
30.	1,900.00 to	1,924.99	76
31.	1,925.00 to	1,949.99	77
32.	1,950.00 to	1,974.99	78
33.	1,975.00 to	1,999.99	79

34.	2,000.00 to 2,024.99	80
35.	2,025.00 to 2,049.99	81
36.	2,050.00 to 2,074.99	82
37.	2,075.00 to 2,099.99	83
38.	2,100.00 to 2,124.99	84
39.	2,125.00 to 2,149.99	85
40.	2,150.00 to 2,174.99	86
41.	2,175.00 to 2,199.99	87
42.	2,200.00 to 2,224.99	88
43.	2,225.00 to 2,249.99	89
44.	2,250.00 to 2,274.99	90
45.	2,275.00 to 2,299.99	91
46.	2,300.00 to 2,324.99	92
47.	2,325.00 to 2,349.99	93
48.	2,350.00 to 2,374.99	94
49.	2,375.00 to 2,399.99	95
50.	2,400.00 to 2,424.99	96
51.	2,425.00 to 2,449.99	97
52.	2,450.00 to 2,474.99	98
53.	2,475.00 to 2,499.99	99
54.	2,500.00 to 2,524.99	100
55.	2,525.00 to 2,549.99	101
56.	2,550.00 to 2,574.99	102
57.	2,575.00 to 2,599.99	103
58.	2,600.00 to 2,624.99	104
59.	2,625.00 to 2,649.99	105
60.	2,650.00 to 2,674.99	106
61.	2,675.00 to 2,699.99	107
62.	2,700.00 to 2,724.99	108
63.	2,725.00 to 2,749.99	109
64.	2,750.00 to 2,774.99	110
65.	2,775.00 to 2,799.99	111
66.	2,800.00 to 2,824.99	112
67.	2,825.00 to 2,849.99	113
68.	2,850.00 to 2,874.99	114
69.	2,875.00 to 2,899.99	115
70.	2,900.00 to 2,924.99	116
71.	2,925.00 to 2,949.99	117
72.	2,950.00 to 2,974.99	118
73.	2,975.00 to 2,999.99	119
74.	3,000.00 to 3,024.99	120
75.	3,025.00 to 3,049.99	121
76.	3,050.00 to 3,074.99	122
77.	3,075.00 to 3,099.99	123
78.	3,100.00 to 3,124.99	124
79.	3,125.00 to 3,149.99	125
81.	3,175.00 to 3,199.99	127
82.	3,200.00 to 3,224.99	128
83.	3,225.00 to 3,249.99	129
84.	3,250.00 to 3,274.99	130
85.	3,275.00 to 3,299.99	131
86.	3,300.00 to 3,324.99	132
87.	3,325.00 to 3,349.99	133
88.	3,350.00 to 3,374.99	134
89.	3,375.00 to 3,399.99	135
90.	3,400.00 to 3,424.99	136

1993 Senate Bill 669

91.	3,425.00 to 3,449.99	137
92.	3,450.00 to 3,474.99	138
93.	3,475.00 to 3,499.99	139
94.	3,500.00 to 3,524.99	140
95.	3,525.00 to 3,549.99	141
96.	3,550.00 to 3,574.99	142
97.	3,575.00 to 3,599.99	143
98.	3,600.00 to 3,624.99	144
99.	3,625.00 to 3,649.99	145
100.	3,650.00 to 3,674.99	146
101.	3,675.00 to 3,699.99	147
102.	3,700.00 to 3,724.99	148
103.	3,725.00 to 3,749.99	149
104.	3,750.00 to 3,774.99	150
105.	3,775.00 to 3,799.99	151
106.	3,800.00 to 3,824.99	152
107.	3,825.00 to 3,849.99	153
108.	3,850.00 to 3,874.99	154
109.	3,875.00 to 3,899.99	155
110.	3,900.00 to 3,924.99	156
111.	3,925.00 to 3,949.99	157
112.	3,950.00 to 3,974.99	158
113.	3,975.00 to 3,999.99	159
114.	4,000.00 to 4,024.99	160
115.	4,025.00 to 4,049.99	161
116.	4,050.00 to 4,074.99	162
117.	4,075.00 to 4,099.99	163
118.	4,100.00 to 4,124.99	164
119.	4,125.00 to 4,149.99	165
120.	4,150.00 to 4,174.99	166
121.	4,175.00 to 4,199.99	167
122.	4,200.00 to 4,224.99	168
123.	4,225.00 to 4,249.99	169
124.	4,250.00 to 4,274.99	170
125.	4,275.00 to 4,299.99	171
126.	4,300.00 to 4,324.99	172
127.	4,325.00 to 4,349.99	173
128.	4,350.00 to 4,374.99	174
129.	4,375.00 to 4,399.99	175
130.	4,400.00 to 4,424.99	176
131.	4,425.00 to 4,449.99	177
132.	4,450.00 to 4,474.99	178
133.	4,475.00 to 4,499.99	179
134.	4,500.00 to 4,524.99	180
135.	4,525.00 to 4,549.99	181
136.	4,550.00 to 4,574.99	182
137.	4,575.00 to 4,599.99	183
138.	4,600.00 to 4,624.99	184
139.	4,625.00 to 4,649.99	185
140.	4,650.00 to 4,674.99	186
141.	4,675.00 to 4,699.99	187
142.	4,700.00 to 4,724.99	188
143.	4,725.00 to 4,749.99	189
144.	4,750.00 to 4,774.99	190
145.	4,775.00 to 4,799.99	191
146.	4,800.00 to 4,824.99	192

147.	4,825.00 to 4,849.99	193
148.	4,850.00 to 4,874.99	194
149.	4,875.00 to 4,899.99	195
150.	4,900.00 to 4,924.99	196
151.	4,925.00 to 4,949.99	197
152.	4,950.00 to 4,974.99	198
153.	4,975.00 to 4,999.99	199
154.	5,000.00 to 5,024.99	200
155.	5,025.00 to 5,049.99	201
156.	5,050.00 to 5,074.99	202
157.	5,075.00 to 5,099.99	203
158.	5,100.00 to 5,124.99	204
159.	5,125.00 to 5,149.99	205
160.	5,150.00 to 5,174.99	206
161.	5,175.00 to 5,199.99	207
162.	5,200.00 to 5,224.99	208
163.	5,225.00 to 5,249.99	209
164.	5,250.00 to 5,274.99	210
165.	5,275.00 to 5,299.99	211
166.	5,300.00 to 5,324.99	212
167.	5,325.00 to 5,349.99	213
168.	5,350.00 to 5,374.99	214
169.	5,375.00 to 5,399.99	215
170.	5,400.00 to 5,424.99	216
171.	5,425.00 to 5,449.99	217
172.	5,450.00 to 5,474.99	218
173.	5,475.00 to 5,499.99	219
174.	5,500.00 to 5,524.99	220
175.	5,525.00 to 5,549.99	221
176.	5,550.00 to 5,574.99	222
177.	5,575.00 to 5,599.99	223
178.	5,600.00 to 5,624.99	224
179.	5,625.00 to 5,649.99	225
180.	5,650.00 to 5,674.99	226
181.	5,675.00 to 5,699.99	227
182.	5,700.00 to 5,724.99	228
183.	5,725.00 to 5,749.99	229
184.	5,750.00 to 5,774.99	230
185.	5,775.00 to 5,799.99	231
186.	5,800.00 to 5,824.99	232
187.	5,825.00 to 5,849.99	233
188.	5,850.00 to 5,874.99	234
189.	5,875.00 to 5,899.99	235
190.	5,900.00 to 5,924.99	236
191.	5,925.00 to 5,949.99	237
192.	5,950.00 to 5,974.99	238
193.	5,975.00 to 5,999.99	239
194.	6,000.00 to 6,024.99	240
195.	6,025.00 to 6,049.99	241
196.	6,050.00 to 6,074.99	242
197.	6,075.00 to 6,099.99	243
198.	6,100.00 to 6,124.99	244
199.	6,125.00 to 6,149.99	245
200.	6,150.00 to 6,174.99	246
201.	6,175.00 to 6,199.99	247
202.	6,200.00 to 6,224.99	248

1993 Senate Bill 669

203. 6,225.00 to 6,249.99 249
 204. 6,250.00 to 6,274.99 250
 205. 6,275.00 to 6,299.99 251
 206. 6,300.00 to 6,324.99 252
 207. 6,325.00 to 6,349.99 253
 208. 6,350.00 to 6,374.99 254
 209. 6,375.00 to 6,399.99 255
 210. 6,400.00 and over 256

(f) Each eligible employe shall be paid benefits for each week of total unemployment which commences on or after January 1, 1995, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4% of the employe’s base period wages which were paid during that quarter of the employe’s base period in which the employe was paid the highest total wages, rounded down to the nearest whole dollar, except that if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employe and if that amount is more than the maximum amount shown in the following schedule, the employe’s weekly benefit rate shall be the maximum amount shown in the following schedule and except that if the employe’s benefits are exhausted during any week under s. 108.06 (1), the employe shall be paid the remaining amount of benefits payable to the employe in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (f) following]

Figure: 108.05 (1) (f)

Line	Highest Quarterly Wages Paid	Weekly	Benefit Rate
1.	Under	\$1,250.00	\$ 0
2.	1,250.00 to	1,274.99	50
3.	1,275.00 to	1,299.99	51
4.	1,300.00 to	1,324.99	52
5.	1,325.00 to	1,349.99	53
6.	1,350.00 to	1,374.99	54
7.	1,375.00 to	1,399.99	55
8.	1,400.00 to	1,424.99	56
9.	1,425.00 to	1,449.99	57
10.	1,450.00 to	1,474.99	58
11.	1,475.00 to	1,499.99	59
12.	1,500.00 to	1,524.99	60
13.	1,525.00 to	1,549.99	61
14.	1,550.00 to	1,574.99	62
15.	1,575.00 to	1,599.99	63
16.	1,600.00 to	1,624.99	64
17.	1,625.00 to	1,649.99	65
18.	1,650.00 to	1,674.99	66
19.	1,675.00 to	1,699.99	67
20.	1,700.00 to	1,724.99	68
21.	1,725.00 to	1,749.99	69
22.	1,750.00 to	1,774.99	70
23.	1,775.00 to	1,799.99	71
24.	1,800.00 to	1,824.99	72
25.	1,825.00 to	1,849.99	73
26.	1,850.00 to	1,874.99	74
27.	1,875.00 to	1,899.99	75
28.	1,900.00 to	1,924.99	76
29.	1,925.00 to	1,949.99	77
30.	1,950.00 to	1,974.99	78

31.	1,975.00 to 1,999.99	79
32.	2,000.00 to 2,024.99	80
33.	2,025.00 to 2,049.99	81
34.	2,050.00 to 2,074.99	82
35.	2,075.00 to 2,099.99	83
36.	2,100.00 to 2,124.99	84
37.	2,125.00 to 2,149.99	85
38.	2,150.00 to 2,174.99	86
39.	2,175.00 to 2,199.99	87
40.	2,200.00 to 2,224.99	88
41.	2,225.00 to 2,249.99	89
42.	2,250.00 to 2,274.99	90
43.	2,275.00 to 2,299.99	91
44.	2,300.00 to 2,324.99	92
45.	2,325.00 to 2,349.99	93
46.	2,350.00 to 2,374.99	94
47.	2,375.00 to 2,399.99	95
48.	2,400.00 to 2,424.99	96
49.	2,425.00 to 2,449.99	97
50.	2,450.00 to 2,474.99	98
51.	2,475.00 to 2,499.99	99
52.	2,500.00 to 2,524.99	100
53.	2,525.00 to 2,549.99	101
54.	2,550.00 to 2,574.99	102
55.	2,575.00 to 2,599.99	103
56.	2,600.00 to 2,624.99	104
57.	2,625.00 to 2,649.99	105
58.	2,650.00 to 2,674.99	106
59.	2,675.00 to 2,699.99	107
60.	2,700.00 to 2,724.99	108
61.	2,725.00 to 2,749.99	109
62.	2,750.00 to 2,774.99	110
63.	2,775.00 to 2,799.99	111
64.	2,800.00 to 2,824.99	112
65.	2,825.00 to 2,849.99	113
66.	2,850.00 to 2,874.99	114
67.	2,875.00 to 2,899.99	115
68.	2,900.00 to 2,924.99	116
69.	2,925.00 to 2,949.99	117
70.	2,950.00 to 2,974.99	118
71.	2,975.00 to 2,999.99	119
72.	3,000.00 to 3,024.99	120
73.	3,025.00 to 3,049.99	121
74.	3,050.00 to 3,074.99	122
75.	3,075.00 to 3,099.99	123
76.	3,100.00 to 3,124.99	124
77.	3,125.00 to 3,149.99	125
78.	3,150.00 to 3,174.99	126
79.	3,175.00 to 3,199.99	127
80.	3,200.00 to 3,224.99	128
81.	3,225.00 to 3,249.99	129
82.	3,250.00 to 3,274.99	130
83.	3,275.00 to 3,299.99	131
84.	3,300.00 to 3,324.99	132
85.	3,325.00 to 3,349.99	133
86.	3,350.00 to 3,374.99	134

1993 Senate Bill 669

87.	3,375.00 to 3,399.99	135
88.	3,400.00 to 3,424.99	136
89.	3,425.00 to 3,449.99	137
90.	3,450.00 to 3,474.99	138
91.	3,475.00 to 3,499.99	139
92.	3,500.00 to 3,524.99	140
93.	3,525.00 to 3,549.99	141
94.	3,550.00 to 3,574.99	142
95.	3,575.00 to 3,599.99	143
96.	3,600.00 to 3,624.99	144
97.	3,625.00 to 3,649.99	145
98.	3,650.00 to 3,674.99	146
99.	3,675.00 to 3,699.99	147
100.	3,700.00 to 3,724.99	148
101.	3,725.00 to 3,749.99	149
102.	3,750.00 to 3,774.99	150
103.	3,775.00 to 3,799.99	151
104.	3,800.00 to 3,824.99	152
105.	3,825.00 to 3,849.99	153
106.	3,850.00 to 3,874.99	154
107.	3,875.00 to 3,899.99	155
108.	3,900.00 to 3,924.99	156
109.	3,925.00 to 3,949.99	157
110.	3,950.00 to 3,974.99	158
111.	3,975.00 to 3,999.99	159
112.	4,000.00 to 4,024.99	160
113.	4,025.00 to 4,049.99	161
114.	4,050.00 to 4,074.99	162
115.	4,075.00 to 4,099.99	163
116.	4,100.00 to 4,124.99	164
117.	4,125.00 to 4,149.99	165
118.	4,150.00 to 4,174.99	166
119.	4,175.00 to 4,199.99	167
120.	4,200.00 to 4,224.99	168
121.	4,225.00 to 4,249.99	169
122.	4,250.00 to 4,274.99	170
123.	4,275.00 to 4,299.99	171
124.	4,300.00 to 4,324.99	172
125.	4,325.00 to 4,349.99	173
126.	4,350.00 to 4,374.99	174
127.	4,375.00 to 4,399.99	175
128.	4,400.00 to 4,424.99	176
129.	4,425.00 to 4,449.99	177
130.	4,450.00 to 4,474.99	178
131.	4,475.00 to 4,499.99	179
132.	4,500.00 to 4,524.99	180
133.	4,525.00 to 4,549.99	181
134.	4,550.00 to 4,574.99	182
135.	4,575.00 to 4,599.99	183
136.	4,600.00 to 4,624.99	184
137.	4,625.00 to 4,649.99	185
138.	4,650.00 to 4,674.99	186
139.	4,675.00 to 4,699.99	187
140.	4,700.00 to 4,724.99	188
141.	4,725.00 to 4,749.99	189
142.	4,750.00 to 4,774.99	190

143.	4,775.00 to 4,799.99	191
144.	4,800.00 to 4,824.99	192
145.	4,825.00 to 4,849.99	193
146.	4,850.00 to 4,874.99	194
147.	4,875.00 to 4,899.99	195
148.	4,900.00 to 4,924.99	196
149.	4,925.00 to 4,949.99	197
150.	4,950.00 to 4,974.99	198
151.	4,975.00 to 4,999.99	199
152.	5,000.00 to 5,024.99	200
153.	5,025.00 to 5,049.99	201
154.	5,050.00 to 5,074.99	202
155.	5,075.00 to 5,099.99	203
156.	5,100.00 to 5,124.99	204
157.	5,125.00 to 5,149.99	205
158.	5,150.00 to 5,174.99	206
159.	5,175.00 to 5,199.99	207
160.	5,200.00 to 5,224.99	208
161.	5,225.00 to 5,249.99	209
162.	5,250.00 to 5,274.99	210
163.	5,275.00 to 5,299.99	211
164.	5,300.00 to 5,324.99	212
165.	5,325.00 to 5,349.99	213
166.	5,350.00 to 5,374.99	214
167.	5,375.00 to 5,399.99	215
168.	5,400.00 to 5,424.99	216
169.	5,425.00 to 5,449.99	217
170.	5,450.00 to 5,474.99	218
171.	5,475.00 to 5,499.99	219
172.	5,500.00 to 5,524.99	220
173.	5,525.00 to 5,549.99	221
174.	5,550.00 to 5,574.99	222
175.	5,575.00 to 5,599.99	223
176.	5,600.00 to 5,624.99	224
177.	5,625.00 to 5,649.99	225
178.	5,650.00 to 5,674.99	226
179.	5,675.00 to 5,699.99	227
180.	5,700.00 to 5,724.99	228
181.	5,725.00 to 5,749.99	229
182.	5,750.00 to 5,774.99	230
183.	5,775.00 to 5,799.99	231
184.	5,800.00 to 5,824.99	232
185.	5,825.00 to 5,849.99	233
186.	5,850.00 to 5,874.99	234
187.	5,875.00 to 5,899.99	235
188.	5,900.00 to 5,924.99	236
189.	5,925.00 to 5,949.99	237
190.	5,950.00 to 5,974.99	238
191.	5,975.00 to 5,999.99	239
192.	6,000.00 to 6,024.99	240
193.	6,025.00 to 6,049.99	241
194.	6,050.00 to 6,074.99	242
195.	6,075.00 to 6,099.99	243
196.	6,100.00 to 6,124.99	244
197.	6,125.00 to 6,149.99	245
198.	6,150.00 to 6,174.99	246

1993 Senate Bill 669

199. 6,175.00 to 6,199.99 247
 200. 6,200.00 to 6,224.99 248
 201. 6,225.00 to 6,249.99 249
 202. 6,250.00 to 6,274.99 250
 203. 6,275.00 to 6,299.99 251
 204. 6,300.00 to 6,324.99 252
 205. 6,325.00 to 6,349.99 253
 206. 6,350.00 to 6,374.99 254
 207. 6,375.00 to 6,399.99 255
 208. 6,400.00 to 6,424.99 256
 209. 6,425.00 to 6,449.99 257
 210. 6,450.00 to 6,474.99 258
 211. 6,475.00 to 6,499.99 259
 212. 6,500.00 to 6,524.99 260
 213. 6,525.00 to 6,549.99 261
 214. 6,550.00 to 6,574.99 262
 215. 6,575.00 to 6,599.99 263
 216. 6,600.00 to 6,624.99 264
 217. 6,625.00 to 6,649.99 265
 218. 6,650.00 and over 266

SECTION 47. 108.05 (3) (a) of the statutes is amended to read:

108.05 (3) (a) Except as provided in par. (b), if an eligible employe earns wages in a given week, the first \$20 \$30 of the wages shall be disregarded and the employe’s applicable weekly benefit payment shall be reduced by 67% of the remaining amount, except that no such employe is eligible for benefits if the employe’s benefit payment would be less than \$5 for any week. For purposes of this paragraph, “wages” includes any amount that the claimant would have earned in available work which is treated as wages under s. 108.04 (1) (a), but excludes any amount that the claimant earned for services performed as a volunteer fire fighter or volunteer emergency medical technician. In applying this paragraph, the department shall disregard discrepancies of less than \$2 between wages reported by employes and employers.

SECTION 48. 108.05 (6) of the statutes is amended to read:

108.05 (6) **BACK PAY.** ~~A-~~ The department shall treat as wages for benefit purposes any payment made to an individual by an or on behalf of his or her employing unit, to which that individual is entitled under federal law, the law of any state or a collective bargaining or other agreement and which is in the nature of back pay (or in lieu of pay for personal services) for certain past weeks, whether made under a back pay award or similar decision or otherwise, shall be wages for benefit purposes but only when paid within 104 weeks after the start of or which is in the nature of back pay, whether made under an award or decision or otherwise, and which is made no later than the end of the 104-week period beginning with the earliest such week to which such pay applies.

SECTION 49. 108.05 (7) (a) of the statutes is renumbered 108.05 (7) (c) and amended to read:

108.05 (7) (c) (title) *Required benefit reduction.* Benefits If a claimant actually or constructively receives a pension payment, the department shall reduce benefits otherwise payable to a the claimant for a week of partial or total unemployment, in a period of time with respect to which the claimant actually or constructively receives a pension payment, shall be reduced, but not below zero, by an amount equal to the proportion of the pension payment reasonably attributable to that week. If a pension payment is received on other than a periodic basis, the department shall allocate and attribute the payment to specific weeks if, by the close of each such week, it has become definitely payable to the claimant and the claimant has had due notice thereof, at not less than the claimant’s most recent approximate full weekly wage rate, or at less than that rate if there is a reasonable basis for the allocation if pars. (d) and (e) or if pars. (d) and (f) apply.

SECTION 50. 108.05 (7) (a) 2. of the statutes is created to read:

108.05 (7) (a) 2. “Rollover” means the transfer of all or part of a pension payment from one retirement plan or account to another retirement plan or account, whether the transfer occurs directly between plan or account trustees, or from the trustee of a plan or account to an individual payee and from that payee to the trustee of another plan or account, regardless of whether the plans or accounts are considered qualified trusts under 26 USC 401.

SECTION 51. 108.05 (7) (b) of the statutes is renumbered 108.05 (7) (a) (intro.) and amended to read:

108.05 (7) (a) (title) *Definitions.* (intro.) In this subsection, “pension;

1. “Pension payment” means a ~~governmental or other~~ pension, retirement ~~or retired pay~~, annuity, or other similar payment made to a claimant, based on the previous work of a ~~claimant that claimant~~, whether or not payable on a periodic basis, from a governmental or other retirement system maintained or contributed to by ~~one or more~~ employing units, whether or not payable on a periodic basis an employer from which that claimant has base period wages.

SECTION 52. 108.05 (7) (b) of the statutes is created to read:

108.05 (7) (b) *Pension payment information.* Any claimant who receives, is entitled to receive or has applied for a pension payment, and any employer by which the claimant was employed in his or her base period, shall furnish the department with such information relating to the payment as the department may request. Upon request of the department, the governmental or other retirement system responsible for making the payment shall report the information concerning the claimant’s eligibility for and receipt of payments under that system to the department.

SECTION 53. 108.05 (7) (c) (intro.) and 2 of the statutes are consolidated, renumbered 108.05 (7) (e) (intro.) and amended to read:

108.05 (7) (e) (title) *Total employer funding.* (intro.) ~~This subsection applies only to the If no portion of a pension payment financed by other than the claimant’s own contributions to the retirement system calculated as follows: 2. One half, or a separately calculated fraction if acceptable evidence thereof is furnished to the department, of any pension payment under any other retirement system, but only if the retirement system was contributed to by an employing unit for which the claimant has worked actually or constructively received by a claimant under this subsection is funded by the claimant’s contributions, the department shall reduce the weekly benefits payable for a week of partial or total unemployment by an amount equal to the weekly pension amount if:~~

2. The claimant has performed work for that employer since the start of the claimant’s applicable base period and that such work or the remuneration for that work affirmatively affected the claimant’s eligibility for or increased the amount of the pension payment.

SECTION 54. 108.05 (7) (c) 1. of the statutes is repealed.

SECTION 55. 108.05 (7) (d) of the statutes is renumbered 108.05 (7) (g) (intro.) and amended to read:

108.05 (7) (g) (title) *Constructive receipt.* (intro.) A claimant constructively receives a pension payment under par. (a) ~~only as to weeks occurring after the effective date of the commencement of eligibility for such payments~~ this subsection only for weeks occurring after:

1. An application for a pension payment has been filed by or on behalf of the claimant; and after the

2. The claimant has had been afforded due notice from the his or her retirement system of his or her eligibility entitlement to a pension payment and the amount of the pension payment to which he or she is entitled.

SECTION 56. 108.05 (7) (d), (e) 1., (f) and (h) of the statutes are created to read:

108.05 (7) (d) *Allocation.* 1. If a pension payment is not paid on a weekly basis, the department shall allocate and attribute the payment to specific weeks if:

a. The payment is actually or constructively received on a periodic basis; or

b. The payment is actually or constructively received on other than a periodic basis and it has become definitely allocated and payable to the claimant by the close of each such week, and the department has provided due notice to the claimant that the payment will be allocated in accordance with subd. 2. b.

2. The department shall allocate a pension payment as follows:

a. If the payment is actually or constructively received on a periodic basis, the amount allocated to each week is the fraction of the payment attributable to that week.

b. If the payment is actually or constructively received on other than a periodic basis, the department shall make the allocation at not less than the claimant’s most recent full weekly wage rate, unless the department determines that another basis for the allocation is more reasonable under the circumstances.

(e) 1. The claimant has base period wages from the employer from which the pension payment is received; and

(f) *Partial or total employe funding.* If any portion of a pension payment actually or constructively received by a claimant under this subsection is funded by the claimant’s contributions, the department shall compute the benefits payable for a week of partial or total unemployment as follows:

1. If the pension payment is received under the social security act (42 USC 301 et seq.) or railroad retirement act (45 USC 231 et seq.), the department shall reduce the weekly benefits payable for a week of partial or total unemployment by 50% of the weekly pension amount.

2. If the pension payment is received under another retirement system, the claimant has base period wages from the employer from which the pension payment is received, the claimant has performed work for that employer since the start of the claimant’s base period, and that work or remuneration for that work affirmatively affected the claimant’s eligibility for or increased the amount of the pension payment, the department shall reduce the weekly benefits payable for a week of partial or total unemployment by 50%, or by the percentage of the employer’s contribution if acceptable evidence of a

1993 Senate Bill 669

contribution by the employer other than 50% is furnished to the department.

(h) *Rollovers.* If a pension payment is received by a claimant on other than a periodic basis and a rollover of the pension payment, or any portion thereof, occurs by the end of the 60th day following receipt of the payment by the claimant, the payment or any portion thereof affected by the rollover is not actually or constructively received by the claimant. If a portion of a pension payment received on other than a periodic basis is affected by a rollover, the remaining portion is subject to allocation under par. (d).

SECTION 57. 108.06 (1) of the statutes is amended to read:

108.06 (1) Except as provided in sub. (6) and ss. 108.141 and 108.142, no claimant may receive total benefits based on employment in a base period greater than 26 times the claimant's weekly benefit rate under s. 108.05 (1) or 40% of the claimant's base period wages, whichever is lower. Except as provided in sub. (6) and ss. 108.141 and 108.142, if a claimant's base period wages are reduced or canceled under s. 108.04 (5), (7), (8) (a) or (18), or suspended under s. 108.04 (1) (f), (10) (a) or (17), the claimant may not receive total benefits based on employment in a base period greater than 26 times the claimant's weekly benefit rate under s. 108.05 (1) or 40% of the base period wages not reduced, canceled or suspended which were paid or payable to the claimant, whichever is lower.

SECTION 58. 108.06 (6) of the statutes is created to read:

108.06 (6) If a claimant has established a benefit year prior to the effective date of any increase in the maximum weekly benefit rate provided under s. 108.05 (1), the claimant has not exhausted his or her total benefit entitlement under sub. (1) for that benefit year on that effective date, and the claimant was entitled to receive the maximum weekly benefit rate under s. 108.05 (1) that was in effect prior to that effective date, the limitation on the total benefits authorized to be paid to a claimant under sub. (1) does not apply to that claimant in that benefit year. Unless s. 108.141 or 108.142 applies, the claimant's remaining benefit entitlement in that benefit year for the period beginning on that effective date shall be computed by:

(a) Subtracting the total benefits received by the claimant prior to that effective date from the claimant's maximum benefit entitlement established prior to that effective date under sub. (1);

(b) Dividing the result obtained under par. (a) by the maximum weekly benefit rate that was in effect prior to that effective date; and

(c) Multiplying the result obtained under par. (b) by the weekly benefit rate which is payable to the claimant under s. 108.05 (1) after that effective date.

SECTION 59. 108.065 of the statutes is renumbered 108.065 (1).

SECTION 60. 108.065 (2) of the statutes is created to read:

108.065 (2) A corporation which pays wages to an employe who is concurrently employed by that corporation and one or more related corporations for work performed for the corporation which pays the wages and the related corporation or corporations is the employer of that employe. For purposes of this subsection, if 2 or more corporations are related corporations at any time during a quarter, they are related corporations during that entire quarter.

SECTION 61. 108.066 (3) (a) of the statutes is renumbered 108.066 (3) (a) (intro.) and amended to read:

108.066 (3) (a) (intro.) The employer is:
1. Is in a tourism, recreational, or tourist service industry, including operation of a hotel, inn, camp, tourism attraction, restaurant, ice cream or soft drink stand, drive-in theater, racetrack, park, carnival, country club, golf course, swimming pool, chair lift or ski resort; or

SECTION 62. 108.066 (3) (a) 2. of the statutes is created to read:

108.066 (3) (a) 2. Has been classified by the department as primarily engaged in agricultural production, agricultural services, forestry or commercial fishing, hunting or trapping;

SECTION 63. 108.07 (1) and (2) of the statutes are amended to read:

108.07 (1) Except as otherwise provided in subs. (4), (5) and (5m) and s. 108.04 (13), the department shall charge benefits payable to a claimant who was has been paid or is treated as having been paid base period wages by with respect to work performed for one employer only to the account of that employer.

(2) Except as provided in subs. (3) to (5), if a claimant has been paid or is treated as having been paid base period wages with respect to work performed for more than one employer, the department shall charge the account of each employer for all benefits paid to the claimant for weeks ending within the employe's benefit year in the same proportion that the base period wages paid or treated as having been paid to the claimant by with respect to work performed for that employer bear to the total base period wages paid or treated as having been paid to the claimant.

SECTION 64. 108.07 (5) (intro.) and (c) and (5m) of the statutes are amended to read:

108.07 (5) (intro.) Except as provided in sub. (7), whenever benefits which would otherwise be chargeable to the fund's balancing account under sub. (3) or s. 108.04 (1) (f) or (5) or 108.14 (8n) (e) are paid based on wages paid by an employer that is not subject to the contribution requirements of ss. 108.17 and 108.18, and the benefits are so chargeable under sub. (3) or s. 108.04 (1) (f) or (5)

or 108.14 (8n) (e), or under s. 108.16 (6m) (e) for benefits specified in s. 108.16 (3) (b), the department shall charge the benefits as follows:

(c) If 2 or more employers from which the claimant has base period wages are not subject to the contribution requirements of ss. 108.17 and 108.18, and one or more employers from which the claimant has base period wages are subject to the contribution requirements of ss. 108.17 and 108.18, that percentage of the employee's base period wages which would otherwise be chargeable to the fund's balancing account under sub. (3) or s. 108.04 (1) (f) or (5), or under s. 108.16 (6m) (e) for benefits specified in s. 108.16 (3) (b), shall be charged to the administrative account and paid from the appropriation under s. 20.445 (1) (gd).

(5m) Whenever benefits are paid to a claimant based in part on employment by a seasonal employer ~~are paid to an individual who earns by which the claimant was employed for a period of less than 90 days during the season of the seasonal employer, as determined under s. 108.066 (4), and that season includes any portion of the claimant's base period, and the claimant has been paid or is treated as having been paid base period~~ wages or other remuneration of \$500 or more during his or her base period for services performed for at least one employer other than the seasonal employer, ~~in employment or other work covered by which is subject to~~ the unemployment compensation law of any state or the federal government, the department shall charge to the fund's balancing account the benefits which would otherwise be chargeable to the account of the seasonal employer.

SECTION 65. 108.09 (7) (c) of the statutes is repealed.

SECTION 66. 108.09 (7) (d) of the statutes is created to read:

108.09 (7) (d) Notwithstanding ss. 102.26 (1) and 814.245, upon review of a decision of the commission under this chapter, costs as between the parties shall be in the discretion of the court, but no costs may be taxed against the department.

SECTION 67. 108.09 (8) of the statutes is renumbered 108.09 (8) (a) and amended to read:

108.09 (8) (a) No employe may be charged fees of any kind by the department or its representatives in any proceeding under this chapter.

(b) Any party in a dispute concerning benefit eligibility or liability for overpayment of benefits, or in any administrative proceeding under this ~~section~~ chapter concerning such a dispute, may be represented by counsel or ~~other~~ another agent; but no such counsel or agent may together charge or receive from an employe for all such services ~~more than representation in connection with such a dispute a fee which, in the aggregate, exceeds~~ 10% of the maximum benefits at issue in the proceeding unless the department has first approved a specified higher fee. This paragraph does not apply to any fee charged for representation before a court of law.

SECTION 68. 108.14 (8n) (e) of the statutes is amended to read:

108.14 (8n) (e) The department shall charge this state's share of any benefits paid under this subsection to the account of each employer by which the employe claiming benefits was employed in the applicable base period, in proportion to the total amount of wages he or she earned from each employer in the base period, except that if s. 108.04 (1) (f), (5), (7) (a), (c), (d), (e), (k) ~~or~~ (L), ~~(o), (p) or (q), (7m)~~ or (8) (a) or 108.07 (3) or (5) (b) would have applied to employment by such an employer who is subject to the contribution requirements of ss. 108.17 and 108.18, the department shall charge the share of benefits based on employment with that employer to the fund's balancing account, or, if s. 108.04 (1) (f) or (5) or 108.07 (3) would have applied to an employer that is not subject to the contribution requirements of ss. 108.17 and 108.18, the department shall charge the share of benefits based on that employment in accordance with s. 108.07 (5) (a) and (b). The department shall also charge the fund's balancing account with any other state's share of such benefits pending reimbursement by that state.

SECTION 69. 108.141 (7) (a) of the statutes is amended to read:

108.141 (7) (a) The department shall charge the state's share of each week of extended benefits to each employer's account in proportion to the employer's share of the total wages of the employe receiving the benefits in the employe's base period, except that if the employer is subject to the contribution requirements of ss. 108.17 and 108.18 the department shall charge the share of extended benefits to which s. 108.04 (1) (f), (5), (7) (a), (c), (d), (e), (k) ~~or~~ (L), ~~(o), (p) or (q), (7m)~~ or (8) (a) or 108.07 (3) or (5) (b) applies to the fund's balancing account.

SECTION 70. 108.145 of the statutes is created to read:

108.145 Disaster unemployment assistance. The department shall administer under s. 108.14 (9m) the distribution of disaster unemployment assistance to workers in this state who are not eligible for benefits whenever such assistance is made available by the president of the United States under 26 USC 5177 (a). In determining eligibility for assistance and the amount of assistance payable to any worker who was totally self-employed during the first 4 of the last 5 most recently completed quarters preceding the date on which the worker claims assistance, the department shall not reduce the assistance otherwise payable to the worker because the worker receives one or more payments under the social security act (42 USC 301 et seq.) for the same week that the worker qualifies for such assistance.

SECTION 71. 108.16 (3) of the statutes is renumbered 108.16 (3) (intro.) and amended to read:

108.16 (3) (intro.) The fund's treasurer shall write off any:

1993 Senate Bill 669

(a) Any overpayment for which the claimant's liability to reimburse the fund was is established under s. 108.22 (8) upon receipt of certification by the department that reasonable efforts have been made to recover ~~it~~ the overpayment and that it is uncollectible.

SECTION 72. 108.16 (3) (b) of the statutes is created to read:

108.16 (3) (b) Any overpayment of benefits that was made under the circumstances described in s. 108.22 (8)

(c), upon certification by the department to that effect.

SECTION 73. 108.16 (6m) (e) of the statutes is created to read:

108.16 (6m) (e) Any overpayment of benefits that is written off under sub. (3), unless it is chargeable to an employer's account under s. 108.04 (13) (c) or (d).

SECTION 74. 108.18 (9) (figure) of the statutes is amended to read:

Figure: 108.18 (9)

Schedule A

Line	Contribution Rate	Employers	
		Employers with pay-roll under \$400,000	Employers with pay-roll of \$500,000 or more
		Solvency Rate	Solvency Rate
1.	0.27	0.00	0.43
2.	0.27	0.00	0.43
3.	0.45	0.00	0.60
4.	0.53	0.00	0.70
5.	0.72	0.20	0.70
6.	0.79	0.30	0.80
7.	0.86	0.40	0.90
8.	0.97	0.50	1.00
9.	1.23	0.60	1.00
10.	1.48	0.70	1.10
11.	1.82	0.80	1.20
12.	2.16	0.90	1.30
13.	2.50	0.90	1.40
14.	2.70	0.90	1.40
15.	2.84	1.00	1.50
16.	3.18	1.10	1.60
17.	3.57	1.20	1.70
18.	5.70	0.90	0.90
19.	6.20	0.90	0.90
20.	6.70	0.90	0.90
21.	7.20	0.90	0.90
22.	7.70	0.90	0.90
23.	8.20	0.90	0.90
24.	8.90	0.90	0.90

Schedule B

Employers	
Employers with pay-roll under	Employers with pay-roll of \$400,000

1993 Senate Bill 669

	<u>\$400,000</u>	<u>\$500,000</u>
	<u>\$500,000</u>	or more
Contribution Line	Rate	Solvency Rate
1.	0.00	0.05
2.	0.20	0.05
3.	0.35	0.05
4.	0.45	0.05
5.	0.65	0.20
6.	0.80	0.20
7.	0.90	0.20
8.	1.05	0.25
9.	1.30	0.30
10.	1.60	0.35
11.	1.95	0.45
12.	2.30	0.50
13.	2.65	0.55
14.	2.70	0.55
15.	3.00	0.60
16.	3.45	0.65
17.	4.00	0.65
18.	5.70	0.90
19.	6.20	0.90
20.	6.70	0.90
21.	7.20	0.90
22.	7.70	0.90
23.	8.20	0.90
24.	8.90	0.90

Schedule C

	Employers	
	Employers with pay- roll under <u>\$400,000</u>	with pay- roll of <u>\$500,000</u> or more
Contribution Line	Rate	Solvency Rate
1.	0.00	0.02
2.	0.20	0.02
3.	0.35	0.02
4.	0.45	0.02
5.	0.65	0.10
6.	0.80	0.10
7.	0.90	0.10
8.	1.05	0.15
9.	1.30	0.15
10.	1.60	0.20
11.	1.95	0.25
12.	2.30	0.30
13.	2.65	0.35
14.	2.70	0.35

1993 Senate Bill 669

15.	3.00	.....	0.40	.....	0.55
16.	3.45	.....	0.40	.....	0.55
17.	4.00	.....	0.40	.....	0.55
18.	5.70	.....	0.70	.....	0.70
19.	6.20	.....	0.70	.....	0.70
20.	6.70	.....	0.70	.....	0.70
21.	7.20	.....	0.70	.....	0.70
22.	7.70	.....	0.80	.....	0.80
23.	8.20	.....	0.85	.....	0.85
24.	8.90	.....	0.85	.....	0.85

SECTION 75. 108.21 (1) of the statutes is amended to read:

108.21 (1) Every employing unit which employs one or more individuals to perform work in this state shall keep a true and an accurate work record for each individual employed by it, including full name, address and social security number, ~~that which~~ will permit determination of the weekly wages earned by each such individual from it and the wages paid within each quarter to each such that individual, and. Each such employing unit shall permit any authorized representative of the department to examine, at any reasonable time, the work record and any other records which may show any wages paid by the employing unit, regardless of the format in which such a record is maintained. If such a record is maintained by an employing unit in machine-readable format, the employing unit shall provide the department with information necessary to retrieve the record. If the department determines that the employing unit is unable to provide access to such a record or that the retrieval capability at the site where the record is maintained is not adequate for efficient examination, the employing unit shall provide a copy of the record to the department and shall allow the department to remove the copy from that site for such period as will permit examination at another location. Each such employing unit shall furnish to the department upon demand a sworn statement of the information contained in the any such record. Such record and any other records which may show any wages paid by the employing unit shall be open to inspection by any authorized department representative at any reasonable time.

SECTION 76. 108.22 (2) and (4) of the statutes are amended to read:

108.22 (2) (a) If any employer employing unit fails to pay to the department any amount found to be due it in proceedings pursuant to s. 108.10, provided that no appeal or review permitted by said section is pending and that the time for taking an appeal or review has expired, the department or any authorized representative may issue a warrant directed to the clerk of circuit court for any county of the state. The clerk shall enter in the judgment docket the name of the employer employing unit mentioned in the warrant and the amount of the contributions, interest, costs and other fees for which the warrant

is issued and the date when such copy is filed. A warrant so docketed shall be considered in all respects as a final judgment constituting a perfected lien upon the employing unit's right, title and interest in all real and personal property located in the county where the warrant is docketed. The department or any authorized representative may thereafter file an execution with the clerk of circuit court for filing by the clerk with the sheriff of any county where real or personal property of the employer employing unit is found, commanding the sheriff to levy upon and sell sufficient real and personal property of the employer employing unit to pay the amount stated in the warrant in the same manner as upon an execution against property issued upon the judgment of a court of record, and to return the warrant to the department and pay to it the money collected by virtue thereof within 60 days after receipt of the warrant.

(b) The clerk of circuit court shall accept, file and docket the warrant without prepayment of any fee, but the clerk shall submit a statement of the proper fee semiannually to the department covering the periods from January 1 to June 30 and July 1 to December 31 unless a different billing period is agreed to between the clerk and the department. The fees shall then be paid by the department, but the fees provided by s. 814.61 (5) for filing and docketing the warrants shall be added to the amount of the warrant and collected from the employer employing unit when satisfaction or release is presented for entry.

(4) If a warrant be returned not satisfied in full, the department shall have the same remedies to enforce the amount due for contributions, interest, and costs and other fees as if the department had recovered judgment against the employer employing unit for the same and an execution returned wholly or partially not satisfied.

SECTION 77. 108.22 (8) (a) of the statutes is amended to read:

108.22 (8) (a) In case If benefits have been are erroneously paid to an individual, the individual's liability to reimburse the fund for ~~such the~~ overpayment may be set forth in a determination or decision issued under s. 108.09. Any determination which establishes or increases an overpayment shall include a finding concerning whether waiver of benefit recovery is required under par. (c). If any decision of an appeal tribunal, the

commission or any court establishes or increases an overpayment and the decision does not include a finding concerning whether waiver of benefit recovery is required under par. (c), the tribunal, commission or court shall remand the issue to the department for a determination.

SECTION 78. 108.22 (8) (c) of the statutes is created to read:

108.22 (8) (c) 1. The department shall waive recovery of benefits that were erroneously paid if:

a. The overpayment was the result of a departmental error, whether or not an employer is also at fault under s. 108.04 (13) (f); and

b. The overpayment did not result from the fault of an employe as provided in s. 108.04 (13) (f), or because of a claimant's false statement or misrepresentation.

2. If a determination or decision issued under s. 108.09 is amended, modified or reversed by an appeal tribunal, the commission or any court, that action shall not be treated as establishing a departmental error for purposes of subd. 1. a.

SECTION 79. Initial applicability. (1) The treatment of sections 108.02 (10e), 108.04 (13) (d), 108.07 (5) (intro.) and (c), 108.16 (3) and 108.22 (8) (a) and (c) of the statutes and the creation of section 108.16 (3) (b) of the statutes first apply with respect to weeks of unemployment beginning on May 1, 1994.

(2) The treatment of sections 108.02 (10m) and (22m) and 108.04 (17) (a), (h), (i) and (k) 1. of the statutes, the renumbering and amendment of section 108.04 (17) (b), (c), (e) and (f) of the statutes and the creation of section 108.04 (17) (a) 2., (b), (c), (e) and (f) of the statutes first apply with respect to weeks of unemployment beginning on May 1, 1994.

(3) The treatment of section 108.02 (15) (k) 12. and 13. of the statutes first applies with respect to benefit years which begin on the effective date of this subsection.

(4) The treatment of sections 108.02 (15m) and 108.04 (1) (g) (intro.), (gm) and (h) of the statutes first applies with respect to benefit years which begin on the effective date of this subsection.

(5) The treatment of section 108.04 (1) (b) 3. of the statutes first applies with respect to benefit years which

begin on the effective date of this subsection for which a leave of absence does not affect a claimant's eligibility for benefits under any claim filed before that date.

(6) The treatment of section 108.04 (4) (a) of the statutes first applies with respect to benefit years which begin on the effective date of this subsection.

(7) The treatment of section 108.04 (4) (c) of the statutes first applies with respect to benefit years which begin on the effective date of this subsection.

(8) The treatment of sections 108.04 (7) (h) and (p) to (r) and (7m), 108.14 (8n) (e) and 108.141 (7) (a) of the statutes first applies with respect to benefit years which begin on the effective date of this subsection for which a termination of employment does not affect a claimant's eligibility under any claim filed before that date.

(9) The treatment of section 108.04 (11) (c) of the statutes (with respect to issuance of determinations under section 108.10 of the statutes) first applies with respect to determinations issued on the effective date of this subsection.

(10) The treatment of sections 108.04 (11) (c) (with respect to liability of employing units) and 108.22 (2) (a) (with respect to liability of employing units) and (b) and (4) of the statutes first applies with respect to weeks of unemployment beginning on the effective date of this subsection.

(11) The treatment of section 108.05 (3) (a) of the statutes first applies with respect to weeks of unemployment beginning on the effective date of this subsection.

SECTION 80. Effective dates. This act takes effect on the first Sunday after publication, except as follows:

(1) The treatment of sections 108.02 (21s) and 108.065 of the statutes and the creation of section 108.065 (2) of the statutes take effect retroactively to January 1, 1994.

(2) The treatment of section 108.18 (9) (figure) of the statutes takes effect on January 1, 1995.

(3) The treatment of section 108.21 (1) of the statutes takes effect retroactively to January 1, 1994.

(4) The treatment of section 108.22 (2) (a) of the statutes takes effect retroactively to January 5, 1992.