State of Wisconsin
2013 – 2014 LEGISLATURE

LRB–2452/1
JTK&MED:cjs:jm

In. 5/24 NOW

RMR stays Jacket immediately

2013 BILL

Companion to 1975

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AN ACT ***to repeal*** 108.02 (4m) (g), 108.02 (13) (kL), 108.04 (1) (i), 108.05 (1) (n) to (p), 108.06 (7) and 108.07 (8); ***to renumber*** 50.498 (4) and 108.02 (10e) (a) and (b); ***to renumber and amend*** 108.02 (10e) (intro.) and 440.12; ***to amend*** 13.63 (1) (b), 13.63 (1) (c), 19.55 (2) (d), 29.024 (2r) (title), 29.024 (2r) (c), 29.024 (2r) (d) 1., 48.66 (2m) (c), 48.715 (7), 50.498 (title), 50.498 (2), 50.498 (5), 51.032 (title), 51.032 (2), 51.032 (4), 51.032 (5), 71.78 (4) (o), 73.0301 (2) (c) 2., 73.0302 (title), 73.09 (6m), 101.02 (20) (b), 101.02 (20) (c), 101.02 (20) (d), 102.17 (1) (c), 103.005 (10), 103.275 (2) (b) (intro.), 103.275 (7) (b), 103.275 (7) (c), 103.34 (3) (c), 103.34 (10) (title), 103.92 (3), 104.07 (1) and (2), 105.13 (1), 108.02 (4m) (a), 108.02 (13) (a), 108.04 (1) (f), 108.04 (1) (g) (intro.), 108.04 (1) (hm), 108.04 (2) (a) 3. c., 108.04 (8) (a) and (c), 108.05 (1) (q) (intro.), 108.05 (2) (c), 108.05 (3) (a), 108.06 (1), 108.06 (2) (c), 108.06 (2) (cm), 108.06 (3), 108.06 (6) (intro.), 108.10 (intro.), 108.14 (8n) (e), 108.14 (19), 108.141 (7) (a), 108.16 (2) (g) and (h), 108.16 (6m) (a), 108.205 (1), 108.21 (1), 108.22 (1) (a), 108.22 (8) (c) 1. a., 108.225 (1)

(b), 115.31 (6m), 118.19 (1m) (a), 118.19 (1m) (b), 138.09 (1m) (b) 2. a., 138.09 (3) (am) 2., 138.09 (4) (c), 138.12 (3) (d) 2. a., 138.12 (5) (am) 1. b., 138.12 (5) (am) 3., 138.14 (4) (a) 2. a., 138.14 (9) (d), 146.40 (4d) (b), 146.40 (4d) (d), 146.40 (4d) (e), 169.35 (title), 169.35 (2), 169.35 (3), 170.12 (3m) (b) 1., 217.05 (1m) (b) 1., 217.09 (4), 217.09 (6), 218.0114 (21e) (a), 218.0114 (21g) (b) 1., 218.0116 (1g) (b), 218.02 (2) (a) 2. a., 218.04 (3) (a) 2. a., 218.04 (5) (b), 218.05 (3) (am) 2. a., 218.05 (12) (b), 218.05 (12) (e), 218.11 (2) (am) 3., 218.12 (2) (am) 2., 218.21 (2m) (b), 218.31 (1m) (b), 218.41 (2) (am) 2., 218.51 (3) (am) 2., 224.72 (2) (c) 2. a., 224.725 (2) (b) 1. a., 224.927 (1), 227.53 (1) (a) 3., 252.241 (title), 252.241 (2), 254.115 (title), 254.115 (2), 254.176 (5), 254.20 (7), 256.18 (title), 256.18 (2), 256.18 (5), 299.07 (title), 299.07 (1) (b) 1., 299.08 (1) (b) 2., 341.51 (4g) (b), 342.06 (1) (eg), 343.14 (1), 343.14 (2j), 343.305 (6) (e) 3. b., 343.61 (2) (b), 343.62 (2) (b), 343.69 (1), 440.03 (11m) (c), 452.18, 551.412 (4g) (a) 1., 551.605 (2), 562.05 (8m) (a), 562.05 (8m) (b), 563.285 (title), 563.285 (2) (a), 563.285 (2) (b), 628.095 (4) (b), 628.097 (title), 628.097 (2m), 628.10 (2) (cm), 632.69 (2) (c), 632.69 (2) (d) 2., 632.69 (4) (d), 633.14 (2c) (b), 633.14 (2m) (b), 633.15 (2) (d), 751.155 (title), 751.155 (1), 751.155 (2) and 751.155 (3); ***to repeal and recreate*** 108.05 (1) (q) (intro.), 108.05 (1) (r) (intro.) and 108.05 (3) (a); and ***to create*** 20.445 (1) (gm), 50.498 (4) (b), 73.0302 (5), 73.0302 (6), 73.09 (8), 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d), 103.91 (4) (d), 103.92 (8), 104.07 (7), 105.13 (4), 108.02 (10e) (bm), 108.02 (15) (kt), 108.04 (2) (a) 4., 108.04 (2) (g), 108.04 (2) (h), 108.04 (12) (f), 108.04 (15), 108.05 (1) (r), 108.14 (20), 108.14 (21), 108.14 (23), 108.14 (24), 108.16 (3) (c), 108.16 (6) (o), 108.16 (6m) (h), 108.22 (1) (cm), 108.22 (8e), 108.223, 108.227, 108.245, 138.12 (4) (a) 1m., 138.12 (4) (b) 5m., 138.14 (5) (b) 2m., 138.14 (9) (cm), 170.12 (8) (b) 1. bm., 170.12 (8) (b) 4., 217.06 (5m), 217.09

1 (1t), 218.0116 (1m) (a) 2m., 218.0116 (1m) (d), 218.02 (3) (dm), 218.02 (6) (d),
2 218.02 (9) (a) 1m., 218.04 (4) (am) 2m., 218.04 (5) (at), 218.05 (4) (c) 2m., 218.05
3 (11) (bm), 218.05 (12) (at), 218.11 (6m) (c), 218.12 (3m) (c), 218.22 (3m) (c),
4 218.32 (3m) (c), 218.41 (3m) (b) 3., 218.51 (4m) (b) 3., 224.44, 224.72 (7m) (bm),
5 224.725 (6) (bm), 224.77 (2m) (e), 224.95 (1) (bm), 252.241 (5), 254.115 (5),
6 256.18 (4m), 299.07 (3), 341.51 (4m) (c), 343.305 (6) (e) 6., 343.66 (3m), 440.12
7 (2), 551.406 (6) (a) 1m., 551.412 (4g) (a) 2m., 551.412 (4g) (d), 562.05 (5) (a) 11.,
8 562.05 (8) (f) and 563.285 (1m) of the statutes; **relating to:** various changes in
9 the unemployment insurance law; license revocations based on delinquency in
10 payment of unemployment insurance contributions; granting rule–making
11 authority; providing a penalty; and making an appropriation.

Analysis by the Legislative Reference Bureau

This bill makes various changes in the unemployment insurance (UI) law. Significant changes include:

BENEFIT AMOUNTS

Currently, weekly UI benefit rates for total unemployment range from $54 for an employee who earns wages (or certain other amounts treated as wages) of at least $1,350 during at least one quarter of the employee's base period (period preceding a claim during which benefit rights accrue) to $363 for an employee who earns wages (or certain other amounts treated as wages) of at least $9,075 during any such quarter. This bill adjusts weekly benefit rates for weeks of unemployment beginning on or after January 5, 2014, to rates ranging from $54 for an employee who earns wages (or certain other amounts treated as wages) of at least $1,350 during at least one quarter of the employee's base period to $370 for an employee who earns wages (or certain other amounts treated as wages) of at least $9,250 during any such quarter. The bill does not affect the benefit rate of any employee who earns wages (or certain other amounts treated as wages) of at least $1,350 during at least one quarter of the employee's base period or any employee who earns wages (or certain other amounts treated as wages) of at least $9,075 during at least one quarter of the employee's base period.

OTHER BENEFIT CHANGES

Registration and search for work

Currently, with limited exceptions, in order to become and remain eligible to receive UI benefits for any week, a claimant is required, among other things, to

register for work and to conduct a reasonable search for suitable work within that week, which must include at least two actions that constitute a reasonable search as prescribed by rule by the Department of Workforce Development (DWD).

This bill requires a claimant, subject to the same exceptions, to provide information or job application materials and to participate in a public employment office workshop or training program or in similar reemployment services that do not require a participation fee, if either is required by DWD for a given week other than the claimant's first week of benefits. The bill allows DWD to use the information or job application materials provided by a claimant to assess the claimant's efforts, skills, and ability to find or obtain work and to develop a list of potential opportunities for a claimant to obtain suitable work. However, the bill provides that a claimant who is subject to the work search requirement need not apply for a specific position on that list in order to satisfy that requirement.

Prohibiting concurrent receipt of UI and SSDI benefits

The bill disqualifies a claimant from receiving UI benefits during any week in which the claimant is actually receiving social security disability insurance (SSDI) benefits and requires a claimant, when the claimant first files for UI benefits and during each subsequent week the claimant files for UI benefits, to inform DWD whether he or she is receiving SSDI benefits.

Failure to accept suitable work or recall to former employer

Currently, with certain exceptions, if an employee fails, without good cause, to accept suitable work when offered or to return to work with a former employer that recalls the employee within 52 weeks after the employee last worked for the employer, the employee is ineligible to receive benefits until four weeks have elapsed since the end of the week in which the failure occurs and the employee earns wages, or certain other amounts treated as wages, equal to at least four times the employee's weekly benefit rate in employment covered by the unemployment insurance law of any state or the federal government.

Subject to all of the same exceptions and qualifications, the bill changes the amount of wages an employee must earn to requalify under these provisions to at least *six* times the employee's weekly benefit rate. The bill eliminates the requirement that, in order to requalify under these provisions, four weeks must have elapsed since the end of the week in which the failure occurs.

Extended training benefits

Currently, benefits may not be denied to an otherwise eligible claimant because the claimant is enrolled in a vocational training course or a basic education course that is a prerequisite to such training ("approved training") under certain conditions. Currently, a claimant may also qualify to receive benefits while participating in an extended training program under certain conditions, under such a program, if a claimant 1) has exhausted all other rights to benefits, 2) is currently enrolled in an approved training program and was so enrolled prior to the end of the claimant's benefit year (period during which benefits are payable) that qualified the claimant for benefits, 3) if not in a current benefit year, has a benefit year that ended no earlier than 52 weeks prior to the week for which the claimant first claims extended training benefits, and 4) is not receiving any similar stipends or other training allowances for

nontraining costs, is entitled to extended training benefits of up to 26 times the same benefit rate that applied to the claimant during his or her most recent benefit year if the claimant is being trained for entry into a high–demand occupation. In addition, if the benefit year of such a claimant expires in a week in which extended or other additional federal or state benefits are payable generally, the claimant is also eligible for extended training benefits while enrolled in a training program if the claimant first enrolled in the program within 52 weeks after the end of the claimant's benefit year that qualified the claimant for benefits. This bill deletes extended training benefits.

Treatment of cafeteria plan amounts in benefit calculations

Currently, employers must report wages to DWD and these reports are used to determine the UI benefit eligibility and amounts of benefits payable to UI claimants. The wages reported do not include salary reduction amounts withheld from employees for cafeteria plan benefits (fringe benefits the value of which is excluded from gross income under the federal Internal Revenue Code). However, these amounts are included in the formula that is used to determine the benefit eligibility and amounts payable to claimants. DWD may require employers to report the amounts in their wage reports and employers must maintain records of these amounts.

This bill excludes salary reduction amounts for cafeteria plan benefits in calculating the wages that were paid to a claimant for purposes of determining the claimant's benefit eligibility and amounts. The bill also deletes reporting and record–keeping requirements for these amounts. The effect is to raise the threshold for benefit eligibility and to potentially decrease the amount of benefits that may become payable to certain claimants whose wages include deductions for these amounts.

Failure of claimants to provide requested information

Currently, DWD may require a claimant to answer questions relating to his or her UI benefit eligibility and to provide certain demographic information for auditing purposes. In addition, DWD must require each claimant to provide his or her social security number. A claimant is not eligible to receive benefits for any week in which the claimant fails to comply with a request by DWD for information and for any subsequent week until the claimant provides the requested information or satisfies that DWD that he or she had good cause for failure to provide the information. Generally, if a claimant later complies with a request or satisfies DWD that he or she had good cause for failure to comply, the claimant is eligible to receive benefits beginning with the week in which the failure occurred, if otherwise qualified. With respect to certain specific information, however, if a claimant later provides the requested information but does not have good cause for the initial failure to provide the information, the claimant is eligible only to receive benefits that become payable in the week in which the information is provided. Under this bill, if a claimant later complies with a request, the claimant is eligible to receive benefits beginning with the week in which the failure occurred, regardless of whether the claimant satisfies DWD that he or she had good cause for failure to

comply with the request. The change does not apply to a claimant's failure to provide DWD his or her social security number.

Treatment of services performed by prison inmates

Under current law, covered employment under the UI law generally does not include services by inmates of a custodial or penal institution for government units, Indian tribes, or nonprofit organizations. The bill provides that services performed for employers that are *not* government units, Indian tribes, or nonprofit organizations by inmates of state or federal prisons are also not covered employment under the UI law. As a consequence, wages paid by employers for those services are not subject to UI contribution requirements and those wages are not counted as base period wages for purposes of determining eligibility for UI benefits.

Claimant security credentials

This bill requires each claimant for UI benefits to create security credentials in order to engage in any transactions with DWD, including the filing of an initial or continued claim for benefits. The credentials may consist of a personal identification number, username, and password, or any other means prescribed by DWD. The bill provides that if a claimant's security credentials are used in any transaction with DWD, the individual using the credentials is presumed to be the claimant or the claimant's authorized agent. The presumption may be rebutted by a preponderance of evidence showing that the claimant who created the credentials or the claimant's authorized agent was not the person who used the credentials in a given transaction. The bill provides that if a claimant uses an agent to engage in any transaction with DWD using the claimant's security credentials, the claimant is responsible for the actions of the agent. The bill also provides that if a claimant who creates security credentials or the claimant's authorized agent divulges the credentials to another person, or fails to take adequate measures to protect the credentials from being divulged to an unauthorized person, and DWD pays benefits to an unauthorized person because of the claimant's action or inaction, DWD may recover from the claimant the benefits that were paid to the unauthorized person. In addition, the bill provides that if a claimant who creates security credentials or the claimant's authorized agent divulges the credentials to another person, or fails to take adequate measures to protect the credentials from being divulged to an unauthorized person, DWD is not obligated to pursue recovery of, and is not liable to the claimant for, benefits payable to the claimant that were erroneously paid to another person. Current law contains no similar provisions.

Benefits paid to employees who lose licenses required to perform work

Currently, if an employee is required by law to have a license issued by a governmental agency to perform his or her customary work for an employer, and the employee's employment is suspended or terminated because the license is suspended, revoked, or not renewed due to the employee's fault, the employee is not eligible to receive benefits until five weeks have elapsed since the end of the week in which the suspension or termination occurs or until the license is reinstated or renewed, whichever occurs first. The wages paid by the employer who suspended or terminated the employee are excluded in determining the eligibility of and amount of benefits payable to the employee while the license suspension, revocation, or

nonrenewal is in effect. If benefits are paid to an employee using wages that were paid or treated as having been paid during a period when the employee's license was suspended, revoked, or not renewed, the base period wages paid or treated as having been paid by the employer that suspended or terminated the employee are not charged to the employer's account for the period when the license suspension, revocation, or nonrenewal is in effect, but are instead charged to the balancing account of the unemployment reserve fund (pooled account financed by all employers who pay contributions that is used to pay benefits that are not chargeable to any employer's account). This bill provides that if an employee qualifies to receive benefits for any benefit year using base period wages paid or treated as having been paid during a period when wages are excluded from the employee's base period due to a license suspension, revocation, or nonrenewal, DWD must charge the cost of the benefits otherwise chargeable to the employer who suspended or terminated the employee to the balancing account for all weeks in that benefit year.

TAX CHANGES

Interest on delinquent payments

Currently, if an employer does not make a payment required under the UI law to DWD by the due date, the employer must pay interest on the amount owed equal to a variable rate determined by law from the date that the payment became due. Revenues from interest payments are used to administer the UI program. This bill permits DWD to waive or decrease the interest charged to an employer in limited circumstances as prescribed by rule of DWD.

Treatment of limited liability companies consisting of the same members

Currently, for purposes of the UI law, multiple limited liability companies (LLCs) that consist of the same members are treated as a single employer unless, subject to certain provisions, each of those LLCs files a written request with DWD to be treated as a separate employer and DWD approves the request. Under the bill, consistent with the Federal Unemployment Tax Act (FUTA), multiple LLCs that consist of the same members are always treated as separate employers, for purposes of the UI law.

OTHER CHANGES

License revocations based on UI contribution delinquencies

Current law requires various state agencies and boards (licensing departments) that issue various licenses and other credentials (licenses) to revoke a license or deny an application for a license if the Department of Revenue (DOR) certifies that the license holder or applicant owes DOR delinquent taxes. Current law also allows the Wisconsin Supreme Court to decide whether to revoke or deny an application for a license to practice law if the license holder or applicant is certified by DOR to owe delinquent taxes. This bill creates similar provisions for license holders and applicants that DWD certifies are liable for delinquent UI contributions. UI contributions are taxes employers must pay to DWD for deposit with the federal government, and which are then used to pay the claims of claimants for UI benefits. The bill also includes within the definition of UI contributions other assessments, interest, fees, and penalties that have been imposed upon employers in connection

with their UI contribution obligations. The provisions created in the bill apply only to delinquent UI contributions for which the employer has exhausted all legal rights to challenge the employer's liability.

Under the bill, each licensing department must enter into a memorandum of understanding with DWD. Under the memorandum, the licensing department must ask DWD to certify whether a license holder or applicant is liable for delinquent UI contributions. If DWD certifies to a licensing department that a license holder or applicant is liable for delinquent UI contributions, the licensing department must revoke the license or deny the application for a license. A licensing department must mail a notice of revocation or denial to the license holder or applicant, and the notice must inform the applicant or license holder of the right to a review of DWD's certification at a hearing conducted by DWD. The hearing is limited to questions of mistaken identity and prior payment of the delinquent UI contributions. Following the hearing, if DWD does not uphold its certification, DWD must issue the holder or applicant a nondelinquency certificate and the licensing department must reinstate the license or approve the application for a license without requiring any additional application, fee, or test, unless there are other grounds for denial or revocation. If DWD does uphold its certification, DWD must so inform the license holder or applicant and the licensing department. The license holder or applicant may seek judicial review of an adverse determination by DWD at the hearing by filing a petition for review in the Dane County circuit court and may appeal the court's decision. A license holder or applicant whose license has been revoked or denied because of delinquent UI contributions may also, after satisfying that debt, request DWD to issue a nondelinquency certificate, which the license holder or applicant may then present to have the license reinstated, unless there are other grounds for not reinstating the license or for denying the application.

The bill includes the following within the definition of licensing department: the Department of Administration; the Board of Commissioners of Public Lands; the Department of Children and Families; the Government Accountability Board; the Department of Financial Institutions; the Department of Health Services; the Department of Natural Resources; the Department of Public Instruction; the Department of Revenue; the Department of Safety and Professional Services; the Office of the Commissioner of Insurance; and the Department of Transportation. The bill applies to various licenses administered by the aforementioned licensing departments.

The bill allows DWD to deny an application for or revoke various licenses administered by DWD if the license holder or applicant is liable for delinquent UI contributions. Such a license holder or applicant has the same rights to review by DWD and to judicial review as do holders of or applicants for licenses administered by other licensing departments.

The bill also requests the Wisconsin Supreme Court to enter into a similar memorandum of understanding with DWD. If DWD determines that a licensed attorney or an applicant for a license to practice law is liable for delinquent UI contributions, DWD may send the attorney or applicant a notice of that determination. The attorney or applicant has the same rights to a hearing and

judicial review as do other license holders or applicants. However, DWD may not send the supreme court a certification of UI contribution delinquency until the attorney or applicant has exercised or exhausted his or her full rights to judicial review. If the determination is upheld following the holder or applicant's exercise or exhaustion of rights to judicial review, DWD may then certify to the supreme court that the attorney or applicant is liable for delinquent UI contributions. The supreme court may then decide whether to suspend, revoke, or deny the attorney's or applicant's license to practice law.

Financial record matching program

Currently, the Departments of Children and Families, Revenue, and Health Services (departments) operate financial records matching programs whereby the departments, for various asset verification or determination purposes, match data possessed by the departments with the records of financial institutions. This bill establishes a similar financial records matching program with DWD to allow DWD to identify the assets of persons who are delinquent in paying debts related to the UI program (UI debtors).

Under the program, financial institutions doing business in this state must enter into agreements with DWD to participate in a financial institution matching option or a state matching option. DWD may pay such a financial institution up to $125 per calendar quarter for participating.

Under the financial institution matching option, at least once every calendar quarter DWD sends information to the financial institution, including names, addresses, and social security numbers, about UI debtors. The financial institution determines whether any UI debtor has an ownership interest in an account at the financial institution and, if so, sends DWD information about the account, such as the type, number, and balance.

Under the state matching option, at least once every calendar quarter the financial institution sends DWD information about accounts maintained at the financial institution, including the name and social security number of each person having an ownership interest in each account. On the basis of that information, DWD determines whether any UI debtor has an ownership interest in an account at the financial institution and, if so, may request further information from the financial institution, including the person's address of record and the account balance.

The bill prohibits DWD from disclosing or retaining information concerning account holders who are not UI debtors; prohibits employees, agents, officers, and directors of financial institutions from disclosing or retaining information concerning UI debtors; and prohibits both DWD and financial institutions from using any information received under the program for any purpose not related to the program. The bill provides penalties for any employee, agent, officer, or director of a financial institution who violates any of the prohibitions. The bill also provides that a financial institution is not liable for disclosing financial information, or for taking any other action, in compliance with the program.

Departmental errors; payments to unintended payees; actions against third–party transferees

Currently, DWD is directed to waive recovery of benefits that were erroneously paid if the overpayment results from a departmental error and was not the fault of any employer, and the overpayment was not the fault of an employee or did not result from a claimant's false statement or misrepresentation. This bill directs DWD to waive recovery of an overpayment regardless of whether it results from the fault of an employer. The bill also provides specifically that "departmental error" does not include, and recovery is not waived, if DWD makes an error in computing, paying, or crediting benefits to any individual, whether or not a claimant, or in crediting contributions or reimbursements to one or more employers that results from: 1) a computer malfunction or programming error; 2) an error in transmitting data to or from a financial institution; 3) a typographical or keying error; 4) a bookkeeping or other payment processing error; 5) an action by DWD resulting from a false statement or representation by an individual; or 6) an action by DWD resulting from an unauthorized manipulation of an electronic system from within or outside DWD.

The bill provides that if DWD determines that a payment has been made to an unintended recipient erroneously without fault on the part of the intended payee, DWD may issue the correct payment to the intended payee if necessary and may recover the amount of the erroneous payment from the recipient using existing recovery procedures, if any, or a new recovery procedure created by the bill (see below). Currently, there is no similar provision.

Under current law, any person who knowingly makes a false statement or representation to obtain a benefit payment personally or for another person is guilty of a misdemeanor and may be fined not less than $100 nor more than $500, or imprisoned for not more than 90 days, or both, and in addition may be subject to forfeiture of certain benefit payments that may be otherwise payable. Currently, DWD is not authorized to recover improper payments directly from third–party payees or transferees. This bill permits DWD to bring a legal action against any person, including a transferee, to preserve and recover the proceeds of any payment from the unemployment reserve fund not resulting from a departmental error if the person receives, possesses, or retains such a payment or if the proceeds are in an account at a financial institution. The bill permits DWD to bring a legal action to recover from any claimant the amount of any benefits that were erroneously paid to another person who was not entitled to receive the benefits because the claimant or the claimant's authorized agent divulged the claimant's security credentials to another person or failed to take adequate measures to protect the credentials from being divulged to an unauthorized person. The bill also permits DWD to sue for injunctive relief to require a payee, transferee, or other person, including a financial institution, in possession of the proceeds from any payment from the fund to preserve the proceeds and to prevent the transfer or use of the proceeds upon showing that the payee, transferee, or other person is not entitled to receive, possess, or retain the proceeds pending final disposition of the matter by the court.

Tardy filing fees

Currently, each employer must file a quarterly report with DWD identifying the name of and wages paid to each employee who is employed by the employer in employment covered by the UI law during the most recent calendar quarter. With limited exceptions, if an employer is delinquent in filing the report, the employer must pay a tardy filing fee of $50. Revenue from tardy filing fees is used for various purposes to support the UI program. This bill increases the tardy filing fee to $100 or $20 per employee, whichever is greater, but provides that if the employer files the report within 30 days of its due date, the fee remains at $50.

Work search audits of claimants

The bill requires DWD to conduct random audits on claimants for regular UI benefits to assess compliance with the UI law's work search requirement. The bill requires DWD to include in its annual fraud report that is presented to the Council on Unemployment Insurance information about these audits, including the number of audits conducted in the previous year and the results of those audits.

Online portal for filing complaints

Insert Analysis -1

The bill requires DWD to maintain a portal on the Internet that allows employers to log in and file complaints with DWD related to the administration of the UI law.

Fraud investigation positions

The bill requires DWD to request funding from the U.S. Department of Labor to hire additional employees to perform UI fraud investigation.

Social security numbers maintained by DOT

Under current law, an individual who applies to the Department of Transportation (DOT) for vehicle title, for a motor vehicle operator's license or an identification card, or for registration as a motor vehicle dealer must, with limited exceptions, state his or her social security number on the application. DOT is generally required to maintain the confidentiality of these social security numbers but may disclose these social security numbers in limited circumstances, including to the Department of Children and Families and DOR for specified purposes.

This bill allows these social security numbers to also be disclosed to DWD for the sole purpose of enforcing or administering DWD's collection responsibilities related to UI.

Information relating to financing of UI system

This bill directs DWD to provide information to employers concerning the financing of the UI system, including the computation of reserve percentages and their effect upon the the contribution and solvency rates of employers, and to post this information on the Internet. The bill, also directs DWD to include this information on any statements of account that DWD provides to employers and to provide this information in writing to each employer who becomes newly subject to a requirement to pay contributions or to reimburse for benefits paid under the UI law.

UI handbook for employers

The bill requires DWD to create and keep up–to–date a handbook for employers for the purpose of informing employers who are subject to the UI law about the provisions and requirements of the UI law. The handbook must include all of the following: 1) information about the function and purpose of UI; 2) a description of the rights and responsibilities of employers under the UI law, including the rights and responsibilities associated with hearings to determine whether claimants are eligible for benefits under the law; 3) a description of the circumstances under which workers are generally eligible and ineligible for UI benefits under the UI law; 4) disclaimers explaining that the contents of the handbook may not be relied upon as legally enforceable and that adherence to the contents does not guarantee a particular result for a decision on a UI matter; and 5) a line to allow an individual employed by the employer to sign to acknowledge that the individual is aware of the contents of the handbook. DWD must make the handbook available on the Internet and must, for a fee, distribute printed copies of the handbook to employers who so request.

Insert Analysis 2

Because this bill creates a new crime or revises a penalty for an existing crime, the Joint Review Committee on Criminal Penalties may be requested to prepare a report concerning the proposed penalty and the costs or savings that are likely to result if the bill is enacted.

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

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

1 **SECTION 1.** 13.63 (1) (b) of the statutes is amended to read:

2 13.63 **(1)** (b) Except as provided under par. (am), the board shall not issue a
3 license to an applicant who does not provide his or her social security number. The
4 board shall not issue a license to an applicant or shall revoke any license issued to
5 a lobbyist if the department of revenue certifies to the board that the applicant or
6 lobbyist is liable for delinquent taxes under s. 73.0301 <u>or if the department of</u>
7 <u>workforce development certifies to the board that the applicant or lobbyist is liable</u>
8 <u>for delinquent unemployment insurance contributions under s. 108.227</u>. The board
9 shall refuse to issue a license or shall suspend any existing license for failure of an

applicant or licensee to pay court–ordered payments of child or family support, maintenance, birth expenses, medical expenses or other expenses related to the support of a child or former spouse or failure of an applicant or licensee to comply, after appropriate notice, with a subpoena or warrant issued by the department of children and families or a county child support agency under s. 59.53 (5) and related to paternity or child support proceedings, as provided in a memorandum of understanding entered into under s. 49.857. No application may be disapproved by the board except an application for a license by a person who is ineligible for licensure under this subsection or s. 13.69 (4) or an application by a lobbyist whose license has been revoked under this subsection or s. 13.69 (7) and only for the period of such ineligibility or revocation.

SECTION 2. 13.63 (1) (c) of the statutes is amended to read:

13.63 **(1)** (c) Denial of a license on the basis of a certification by the department of revenue <u>or the department of workforce development</u> may be reviewed under s. 73.0301 <u>or 108.227, whichever is applicable</u>. Except with respect to a license that is denied or suspended pursuant to a memorandum of understanding entered into under s. 49.857, denial or suspension of any other license may be reviewed under ch. 227.

Insert 13-19

SECTION 3. 19.55 (2) (d) of the statutes is amended to read:

19.55 **(2)** (d) Records of the social security number of any individual who files an application for licensure as a lobbyist under s. 13.63 or who registers as a principal under s. 13.64, except to the department of children and families for purposes of administration of s. 49.22 ~~or~~, to the department of revenue for purposes of administration of s. 73.0301<u>, and to the department of workforce development for purposes of administration of s. 108.227</u>.

1 **SECTION 4.** 20.445 (1) (gm) of the statutes is created to read:

2 20.445 **(1)** (gm) *Unemployment insurance handbook.* All moneys received
3 under s. 108.14 (23) (d) for the costs of printing and distribution of the unemployment
4 insurance handbook, to pay for those costs.

5 **SECTION 5.** 29.024 (2r) (title) of the statutes is amended to read:

6 29.024 **(2r)** (title) DENIAL AND REVOCATION OF APPROVALS BASED ON ~~TAX~~
7 ~~DELINQUENCY~~ DELINQUENT TAXES OR UNEMPLOYMENT INSURANCE CONTRIBUTIONS.

8 **SECTION 6.** 29.024 (2r) (c) of the statutes is amended to read:

9 29.024 **(2r)** (c) *Disclosure of numbers.* The department of natural resources
10 may not disclose any information received under par. (a) to any person except to the
11 department of revenue for the sole purpose of making certifications required under
12 s. 73.0301 and to the department of workforce development for the sole purpose of
13 making certifications required under s. 108.227.

14 **SECTION 7.** 29.024 (2r) (d) 1. of the statutes is amended to read:

15 29.024 **(2r)** (d) 1. Except as provided in subd. 2., the department shall deny an
16 application to issue or renew, or revoke if already issued, an approval specified in par.
17 (a) if the applicant for or the holder of the approval fails to provide the information
18 required under par. (a) ~~or~~, if the department of revenue certifies that the applicant
19 or approval holder is liable for delinquent taxes under s. 73.0301, or if the
20 department of workforce development certifies that the applicant or approval holder
21 is liable for delinquent unemployment insurance contributions under s. 108.227.

22 **SECTION 8.** 48.66 (2m) (c) of the statutes is amended to read:

23 48.66 **(2m)** (c) The subunit of the department that obtains a social security
24 number or a federal employer identification number under par. (a) 1. may not
25 disclose that information to any person except to the department of revenue for the

sole purpose of requesting certifications under s. 73.0301 and to the department of workforce development for the sole purpose of requesting certifications under s. 108.227 or on the request of the subunit of the department that administers the child and spousal support program under s. 49.22 (2m).

SECTION 9. 48.715 (7) of the statutes is amended to read:

48.715 **(7)** The department shall deny an application for the issuance or continuation of a license under s. 48.66 (1) (a) or a probationary license under s. 48.69 to operate a child welfare agency, group home, shelter care facility, or child care center, or revoke such a license already issued, if the department of revenue certifies under s. 73.0301 that the applicant or licensee is liable for delinquent taxes or if the department of workforce development certifies under s. 108.227 that the applicant or licensee is liable for delinquent unemployment insurance contributions. An action taken under this subsection is subject to review only as provided under s. 73.0301 (5) or 108.227 (5) and not as provided in s. 48.72.

SECTION 10. 50.498 (title) of the statutes is amended to read:

50.498 (title) **Denial, nonrenewal and revocation of license, certification or registration based on ~~tax delinquency~~ delinquent taxes or unemployment insurance contributions.**

SECTION 11. 50.498 (2) of the statutes is amended to read:

50.498 **(2)** The department may not disclose any information received under sub. (1) to any person except to the department of revenue for the sole purpose of requesting certifications under s. 73.0301 and to the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

SECTION 12. 50.498 (4) of the statutes is renumbered 50.498 (4) (a).

SECTION 13. 50.498 (4) (b) of the statutes is created to read:

1 50.498 **(4)** (b) The department shall deny an application for the issuance of a
2 certificate of approval, license or provisional license specified in sub. (1) or shall
3 revoke a certificate of approval, license or provisional license specified in sub. (1), if
4 the department of workforce development certifies under s. 108.227 that the
5 applicant for or holder of the certificate of approval, license or provisional license is
6 liable for delinquent unemployment insurance contributions.

7 **SECTION 14.** 50.498 (5) of the statutes is amended to read:

8 50.498 **(5)** An action taken under sub. (3) or (4) is subject to review only as
9 provided under s. 73.0301 (2) (b) and (5) <u>or s. 108.227 (5) and (6), whichever is</u>
10 <u>applicable</u>.

11 **SECTION 15.** 51.032 (title) of the statutes is amended to read:

12 **51.032** (title) **Denial and revocations of certification or approval based**
13 **on ~~tax delinquency~~ <u>delinquent taxes or unemployment insurance</u>**
14 **<u>contributions</u>.**

15 **SECTION 16.** 51.032 (2) of the statutes is amended to read:

16 51.032 **(2)** The department may not disclose any information received under
17 sub. (1) to any person except to the department of revenue for the sole purpose of
18 requesting certifications under s. 73.0301 <u>and to the department of workforce</u>
19 <u>development for the sole purpose of requesting certifications under s. 108.227</u>.

20 **SECTION 17.** 51.032 (4) of the statutes is amended to read:

21 51.032 **(4)** The department shall deny an application for the issuance of a
22 certification or approval specified in sub. (1) or shall revoke a certification or
23 approval specified in sub. (1) if the department of revenue certifies under s. 73.0301
24 that the applicant for or holder of a certification or approval is liable for delinquent
25 taxes <u>or if the department of workforce development certifies under s. 108.227 that</u>

the applicant for or holder of a certification or approval is liable for delinquent unemployment insurance contributions.

SECTION 18. 51.032 (5) of the statutes is amended to read:

51.032 **(5)** An action taken under sub. (3) or (4) is subject to review only as provided under s. 73.0301 (2) (b) and (5) or s. 108.227 (5) and (6), whichever is applicable.

SECTION 19. 71.78 (4) (o) of the statutes is amended to read:

71.78 **(4)** (o) A licensing department or the supreme court, if the supreme court agrees, for the purpose of denial, nonrenewal, discontinuation and revocation of a license based on tax delinquency under s. 73.0301 or unemployment insurance contribution delinquency under s. 108.227.

SECTION 20. 73.0301 (2) (c) 2. of the statutes is amended to read:

73.0301 **(2)** (c) 2. A licensing department may not disclose any information received under subd. 1. a. or b. to any person except to the department of revenue for the purpose of requesting certifications under par. ~~(b)~~ (a) 1. or 2. in accordance with the memorandum of understanding under sub. (4) and administering state taxes ~~or~~, to the department of workforce development for the purpose of requesting certifications under s. 108.227 (2) (a) 1. or 2. in accordance with the memorandum of understanding under s. 108.227 (4) and administering the unemployment insurance program, and to the department of children and families for the purpose of administering s. 49.22.

SECTION 21. 73.0302 (title) of the statutes is amended to read:

73.0302 (title) **Liability for delinquent taxes or unemployment insurance contributions.**

SECTION 22. 73.0302 (5) of the statutes is created to read:

1 73.0302 **(5)** If the department of workforce development certifies under s.
2 108.227 that an applicant for certification or recertification under s. 73.03 (50) or a
3 person who holds a certificate issued under s. 73.03 (50) is liable for delinquent
4 unemployment insurance contributions, the department of revenue shall deny the
5 application or revoke the certificate. A person subject to a denial or revocation under
6 this subsection for delinquent unemployment insurance contributions is entitled to
7 a notice under s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not
8 entitled to any other notice or hearing under this chapter.

9 **SECTION 23.** 73.0302 (6) of the statutes is created to read:

10 73.0302 **(6)** The department of revenue may disclose a social security number
11 obtained under s. 73.03 (50) (c) to the department of workforce development for the
12 purpose of requesting certifications under s. 108.227.

13 **SECTION 24.** 73.09 (6m) of the statutes is amended to read:

14 73.09 **(6m)** SOCIAL SECURITY NUMBERS. Each applicant for certification or
15 recertification under this section shall provide the applicant's social security number
16 on the application. The department of revenue may not disclose a social security
17 number that it obtains under this subsection, <u>except to the department of workforce</u>
18 <u>development for the purpose of requesting certifications under s. 108.227</u>. The
19 department of revenue may not certify or recertify any person who fails to provide
20 his or her social security number on his or her application.

21 **SECTION 25.** 73.09 (8) of the statutes is created to read:

22 73.09 **(8)** LIABILITY FOR DELINQUENT UNEMPLOYMENT INSURANCE CONTRIBUTIONS.
23 If the department of workforce development certifies under s. 108.227 that an
24 applicant for certification or recertification under this section is liable for delinquent
25 unemployment insurance contributions, the department of revenue shall deny the

application for certification or recertification or revoke the certificate. A person subject to a denial or revocation under this subsection for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this chapter.

SECTION 26. 101.02 (20) (b) of the statutes is amended to read:

101.02 **(20)** (b) Except as provided in par. (e), the department of safety and professional services may not issue or renew a license unless each applicant who is an individual provides the department of safety and professional services with his or her social security number and each applicant that is not an individual provides the department of safety and professional services with its federal employer identification number. The department of safety and professional services may not disclose the social security number or the federal employer identification number of an applicant for a license or license renewal except to the department of revenue for the sole purpose of requesting certifications under s. 73.0301 <u>and to the department of workforce development for the sole purpose of requesting certifications under s. 108.227</u>.

SECTION 27. 101.02 (20) (c) of the statutes is amended to read:

101.02 **(20)** (c) The department of safety and professional services may not issue or renew a license if the department of revenue certifies under s. 73.0301 that the applicant or licensee is liable for delinquent taxes <u>or if the department of workforce development certifies under s. 108.227 that the applicant or licensee is liable for delinquent unemployment insurance contributions</u>.

SECTION 28. 101.02 (20) (d) of the statutes is amended to read:

101.02 **(20)** (d) The department of safety and professional services shall revoke a license if the department of revenue certifies under s. 73.0301 that the licensee is liable for delinquent taxes <u>or if the department of workforce development certifies under s. 108.227 that the licensee is liable for delinquent unemployment insurance contributions</u>.

SECTION 29. 102.17 (1) (c) of the statutes is amended to read:

102.17 **(1)** (c) Any party shall have the right to be present at any hearing, in person or by attorney or any other agent, and to present such testimony as may be pertinent to the controversy before the department. No person, firm, or corporation, other than an attorney at law who is licensed to practice law in the state, may appear on behalf of any party in interest before the department or any member or employee of the department assigned to conduct any hearing, investigation, or inquiry relative to a claim for compensation or benefits under this chapter, unless the person is 18 years of age or older, does not have an arrest or conviction record, subject to ss. 111.321, 111.322 and 111.335, is otherwise qualified, and has obtained from the department a license with authorization to appear in matters or proceedings before the department. Except as provided under pars. (cm) ~~and~~, (cr), <u>and (ct),</u> the license shall be issued by the department under rules promulgated by the department. The department shall maintain in its office a current list of persons to whom licenses have been issued. Any license may be suspended or revoked by the department for fraud or serious misconduct on the part of an agent, any license may be denied, suspended, nonrenewed, or otherwise withheld by the department for failure to pay court–ordered payments as provided in par. (cm) on the part of an agent, and any license may be denied or revoked if the department of revenue certifies under s. 73.0301 that the applicant or licensee is liable for delinquent taxes <u>or if the</u>

1 department determines under par. (ct) that the applicant or licensee is liable for
2 delinquent contributions. Before suspending or revoking the license of the agent on
3 the grounds of fraud or misconduct, the department shall give notice in writing to the
4 agent of the charges of fraud or misconduct and shall give the agent full opportunity
5 to be heard in relation to those charges. In denying, suspending, restricting, refusing
6 to renew, or otherwise withholding a license for failure to pay court–ordered
7 payments as provided in par. (cm), the department shall follow the procedure
8 provided in a memorandum of understanding entered into under s. 49.857. The
9 license and certificate of authority shall, unless otherwise suspended or revoked, be
10 in force from the date of issuance until the June 30 following the date of issuance and
11 may be renewed by the department from time to time, but each renewed license shall
12 expire on the June 30 following the issuance of the renewed license.

13 **SECTION 30.** 102.17 (1) (ct) of the statutes is created to read:

14 102.17 **(1)** (ct) 1. The department may deny an application for the issuance or
15 renewal of a license under par. (c), or revoke such a license already issued, if the
16 department determines that the applicant or licensee is liable for delinquent
17 contributions, as defined in s. 108.227 (1) (d). Notwithstanding par. (c), an action
18 taken under this subdivision is subject to review only as provided under s. 108.227
19 (5) and not as provided in ch. 227.

20 2. If the department denies an application or revokes a license under subd. 1.,
21 the department shall mail a notice of denial or revocation to the applicant or license
22 holder. The notice shall include a statement of the facts that warrant the denial or
23 revocation and a statement that the applicant or license holder may, within 30 days
24 after the date on which the notice of denial or revocation is mailed, file a written
25 request with the department to have the determination that the applicant or license

1 holder is liable for delinquent contributions reviewed at a hearing under s. 108.227
2 (5) (a).

3 3. If, after a hearing under s. 108.227 (5) (a), the department affirms a
4 determination under subd. 1. that an applicant or license holder is liable for
5 delinquent contributions, the department shall affirm its denial or revocation. An
6 applicant or license holder may seek judicial review under s. 108.227 (6) of an
7 affirmation by the department of a denial or revocation under this subdivision.

8 4. If, after a hearing under s. 108.227 (5) (a), the department determines that
9 a person whose license is revoked or whose application is denied under subd. 1. is not
10 liable for delinquent contributions, as defined in s. 108.227 (1) (d), the department
11 shall reinstate the license or approve the application, unless there are other grounds
12 for revocation or denial. The department may not charge a fee for reinstatement of
13 a license under this subdivision.

14 **SECTION 31.** 103.005 (10) of the statutes is amended to read:

15 103.005 **(10)** Except as provided in ss. 103.06 (5) (d), 103.275 (2) (bm) ~~and~~, (br),
16 and (bt), 103.34 (10) (b) ~~and~~, (c), and (d), 103.91 (4) (b) ~~and~~, (c), and (d), 103.92 (6) ~~and~~,
17 (7), and (8), 104.07 (5) ~~and~~, (6), and (7), and 105.13 (2) ~~and~~, (3), and (4), orders of the
18 department under chs. 103 to 106 shall be subject to review in the manner provided
19 in ch. 227.

20 **SECTION 32.** 103.275 (2) (b) (intro.) of the statutes is amended to read:

21 103.275 **(2)** (b) (intro.) Except as provided under pars. (bm) ~~and~~, (br), and (bt),
22 upon receipt of a properly completed application, the department shall issue a
23 house–to–house employer certificate if all of the following apply:

24 **SECTION 33.** 103.275 (2) (bt) of the statutes is created to read:

1 103.275 **(2)** (bt) 1. The department may deny an application for the issuance
2 or renewal of a house–to–house employer certificate, or revoke such a certificate
3 already issued, if the department determines that the applicant or house–to–house
4 employer is liable for delinquent contributions, as defined in s. 108.227 (1) (d).
5 Notwithstanding sub. (7) and s. 103.005 (10), an action taken under this subdivision
6 is subject to review only as provided under s. 108.227 (5) and not as provided in sub.
7 (7) and ch. 227.

8 2. If the department denies an application or revokes a certificate under subd.
9 1., the department shall mail a notice of denial or revocation to the applicant or
10 house–to–house employer. The notice shall include a statement of the facts that
11 warrant the denial or revocation and a statement that the applicant or
12 house–to–house employer may, within 30 days after the date on which the notice of
13 denial or revocation is mailed, file a written request with the department to have the
14 determination that the applicant or house–to–house employer is liable for
15 delinquent contributions reviewed at a hearing under s. 108.227 (5) (a).

16 3. If, after a hearing under s. 108.227 (5) (a), the department affirms a
17 determination under subd. 1. that an applicant or house–to–house employer is liable
18 for delinquent contributions, the department shall affirm its denial or revocation.
19 An applicant or house–to–house employer may seek judicial review under s. 108.227
20 (6) of an affirmation by the department of a denial or revocation under this
21 subdivision.

22 4. If, after a hearing under s. 108.227 (5) (a), the department determines that
23 a person whose certificate is revoked or whose application is denied under subd. 1.
24 is not liable for delinquent contributions, as defined in s. 108.227 (1) (d), the
25 department shall reinstate the certificate or approve the application, unless there

are other grounds for revocation or denial. The department may not charge a fee for reinstatement of a certificate under this subdivision.

SECTION 34. 103.275 (7) (b) of the statutes is amended to read:

103.275 **(7)** (b) Except as provided in sub. (2) (bm) ~~and~~, (br), and (bt), after providing at least 10 days' notice to a house–to–house employer, the department may, on its own or upon a written and signed complaint, suspend the house–to–house employer's certificate. The department shall serve a copy of the complaint with notice of a suspension of the certificate on the person complained against, and the person shall file an answer to the complaint with the department and the complainant within 10 days after service. After receiving the answer, the department shall set the matter for hearing as promptly as possible and within 30 days after the date of filing the complaint. Either party may appear at the hearing in person or by attorney or agent. The department shall make its findings and determination concerning the suspension within 90 days after the date that the hearing is concluded and send a copy to each interested party.

SECTION 35. 103.275 (7) (c) of the statutes is amended to read:

103.275 **(7)** (c) Except as provided in sub. (2) (bm) ~~and~~, (br), and (bt), the department may revoke a certificate issued under sub. (2) after holding a public hearing at a place designated by the department. At least 10 days prior to the revocation hearing, the department shall send written notice of the time and place of the revocation hearing to the person holding the certificate and to the person's attorney or agent of record by mailing the notice to their last–known address. The testimony presented and proceedings at the revocation hearing shall be recorded and preserved as the records of the department. The department shall, as soon after the

1 hearing as possible, make its findings and determination concerning revocation and
2 send a copy to each interested party.

3 **SECTION 36.** 103.34 (3) (c) of the statutes is amended to read:

4 103.34 **(3)** (c) Subject to par. (d) and sub. (10) (b) ~~and~~, (c), and (d), after
5 completing the investigation under par. (b), the department shall issue a certificate
6 of registration to the applicant if the department determines that the applicant
7 meets the minimum requirements under this section and rules promulgated under
8 sub. (13) for issuance of a certificate of registration and is satisfied that the applicant
9 will comply with this section and those rules.

10 **SECTION 37.** 103.34 (10) (title) of the statutes is amended to read:

11 103.34 **(10)** (title) CHILD SUPPORT; DELINQUENT TAXES OR UNEMPLOYMENT
12 INSURANCE CONTRIBUTIONS.

13 **SECTION 38.** 103.34 (10) (d) of the statutes is created to read:

14 103.34 **(10)** (d) 1. The department may deny an application for the issuance or
15 renewal of a certificate of registration, or revoke a certificate of registration already
16 issued, if the department determines that the applicant or registrant is liable for
17 delinquent contributions, as defined in s. 108.227 (1) (d). Notwithstanding s. 103.005
18 (10), an action taken under this subdivision is subject to review only as provided
19 under s. 108.227 (5) and not as provided in ch. 227.

20 2. If the department denies an application or revokes a certificate of
21 registration under subd. 1., the department shall mail a notice of denial or revocation
22 to the applicant or registrant. The notice shall include a statement of the facts that
23 warrant the denial or revocation and a statement that the applicant or registrant
24 may, within 30 days after the date on which the notice of denial or revocation is
25 mailed, file a written request with the department to have the determination that

1 the applicant or registrant is liable for delinquent contributions reviewed at a
2 hearing under s. 108.227 (5) (a).

3 3. If, after a hearing under s. 108.227 (5) (a), the department affirms a
4 determination under subd. 1. that an applicant or registrant is liable for delinquent
5 contributions, the department shall affirm its denial or revocation. An applicant or
6 registrant may seek judicial review under s. 108.227 (6) of an affirmation by the
7 department of a denial or revocation under this subdivision.

8 4. If, after a hearing under s. 108.227 (5) (a), the department determines that
9 a person whose certificate of registration is revoked or whose application is denied
10 under subd. 1. is not liable for delinquent contributions, as defined in s. 108.227 (1)
11 (d), the department shall reinstate the certificate of registration or approve the
12 application, unless there are other grounds for revocation or denial. The department
13 may not charge a fee for reinstatement of a certificate under this subdivision.

14 **SECTION 39.** 103.91 (4) (d) of the statutes is created to read:

15 103.91 **(4)** (d) 1. The department may deny an application for the issuance or
16 renewal of a certificate of registration under sub. (1), or revoke such a certificate
17 already issued, if the department determines that the applicant or registrant is
18 liable for delinquent contributions, as defined in s. 108.227 (1) (d). Notwithstanding
19 s. 103.005 (10), an action taken under this subdivision is subject to review only as
20 provided under s. 108.227 (5) and not as provided in ch. 227.

21 2. If the department denies an application or revokes a certificate of
22 registration under subd. 1., the department shall mail a notice of denial or revocation
23 to the applicant or registrant. The notice shall include a statement of the facts that
24 warrant the denial or revocation and a statement that the applicant or registrant
25 may, within 30 days after the date on which the notice of denial or revocation is

mailed, file a written request with the department to have the determination that the applicant or registrant is liable for delinquent contributions reviewed at a hearing under s. 108.227 (5) (a).

3. If, after a hearing under s. 108.227 (5) (a), the department affirms a determination under subd. 1. that an applicant or registrant is liable for delinquent contributions, the department shall affirm its denial or revocation. An applicant or registrant may seek judicial review under s. 108.227 (6) of an affirmation by the department of a denial or revocation under this subdivision.

4. If, after a hearing under s. 108.227 (5) (a), the department determines that a person whose certificate is revoked or whose application is denied under subd. 1. is not liable for delinquent contributions, as defined in s. 108.227 (1) (d), the department shall reinstate the certificate or approve the application, unless there are other grounds for revocation or denial. The department may not charge a fee for reinstatement of a certificate under this subdivision.

SECTION 40. 103.92 (3) of the statutes is amended to read:

103.92 **(3)** CERTIFICATE. The department shall inspect each camp for which application to operate is made, to determine if it is in compliance with the rules of the department establishing minimum standards for migrant labor camps. Except as provided under subs. (6) ~~and~~, (7)<u>, and (8)</u>, if the department finds that the camp is in compliance with the rules, it shall issue a certificate authorizing the camp to operate until March 31 of the next year. The department shall refuse to issue a certificate if it finds that the camp is in violation of such rules, if the person maintaining the camp has failed to pay court–ordered payments as provided in sub. (6) or if the person maintaining the camp is liable for delinquent taxes as provided

in sub. (7) or delinquent unemployment insurance contributions as provided in sub. (8).

SECTION 41. 103.92 (8) of the statutes is created to read:

103.92 **(8)** LIABILITY FOR DELINQUENT UNEMPLOYMENT INSURANCE CONTRIBUTIONS. (a) The department may deny an application for the issuance or renewal of a certificate to operate a migrant labor camp, or revoke such a certificate already issued, if the department determines that the applicant or person operating the camp is liable for delinquent contributions, as defined in s. 108.227 (1) (d). Notwithstanding s. 103.005 (10), an action taken under this paragraph is subject to review only as provided under s. 108.227 (5) and not as provided in ch. 227.

(b) If the department denies an application or revokes a certificate under par. (a), the department shall mail a notice of denial or revocation to the applicant or person operating the camp. The notice shall include a statement of the facts that warrant the denial or revocation and a statement that the applicant or person operating the camp may, within 30 days after the date on which the notice of denial or revocation is mailed, file a written request with the department to have the determination that the applicant or person operating the camp is liable for delinquent contributions reviewed at a hearing under s. 108.227 (5) (a).

(c) If, after a hearing under s. 108.227 (5) (a), the department affirms a determination under par. (a) that an applicant or person operating a camp is liable for delinquent contributions, the department shall affirm its denial or revocation. An applicant or person operating a camp may seek judicial review under s. 108.227 (6) of an affirmation by the department of a denial or revocation under this paragraph.

(d) If, after a hearing under s. 108.227 (5) (a), the department determines that a person whose certificate is revoked or whose application is denied under par. (a) is not liable for delinquent contributions, as defined in s. 108.227 (1) (d), the department shall reinstate the certificate or approve the application, unless there are other grounds for revocation or denial. The department may not charge a fee for reinstatement of a certificate under this paragraph.

SECTION 42. 104.07 (1) and (2) of the statutes are amended to read:

104.07 **(1)** The department shall make rules, and, except as provided under subs. (5) ~~and~~, (6), and (7), grant licenses to any employer who employs any employee who is unable to earn the living wage determined by the department, permitting the employee to work for a wage that is commensurate with the employee's ability. Each license so granted shall establish a wage for the licensee.

(2) The department shall make rules, and, except as provided under subs. (5) ~~and~~, (6), and (7), grant licenses to sheltered workshops, to permit the employment of workers with disabilities who are unable to earn the living wage at a wage that is commensurate with their ability and productivity. A license granted to a sheltered workshop under this subsection may be issued for the entire workshop or a department of the workshop.

SECTION 43. 104.07 (7) of the statutes is created to read:

104.07 **(7)** (a) The department may deny an application for the issuance or renewal of a license under sub. (1) or (2), or revoke such a license already issued, if the department determines that the applicant or licensee is liable for delinquent contributions, as defined in s. 108.227 (1) (d). Notwithstanding s. 103.005 (10), an action taken under this paragraph is subject to review only as provided under s. 108.227 (5) and not as provided in ch. 227.

(b) If the department denies an application or revokes a license under par. (a), the department shall mail a notice of denial or revocation to the applicant or licensee. The notice shall include a statement of the facts that warrant the denial or revocation and a statement that the applicant or licensee may, within 30 days after the date on which the notice of denial or revocation is mailed, file a written request with the department to have the determination that the applicant or licensee is liable for delinquent contributions reviewed at a hearing under s. 108.227 (5) (a).

(c) If, after a hearing under s. 108.227 (5) (a), the department affirms a determination under par. (a) that an applicant or licensee is liable for delinquent contributions, the department shall affirm its denial or revocation. An applicant or licensee may seek judicial review under s. 108.227 (6) of an affirmation by the department of a denial or revocation under this paragraph.

(d) If, after a hearing under s. 108.227 (5) (a), the department determines that a person whose license is revoked or whose application is denied under par. (a) is not liable for delinquent contributions, as defined in s. 108.227 (1) (d), the department shall reinstate the license or approve the application, unless there are other grounds for revocation or denial. The department may not charge a fee for reinstatement of a license under this paragraph.

SECTION 44. 105.13 (1) of the statutes is amended to read:

105.13 **(1)** The department may issue licenses to employment agents, and refuse to issue a license whenever, after investigation, the department finds that the character of the applicant makes the applicant unfit to be an employment agent, that the applicant has failed to pay court–ordered payments as provided in sub. (2) ~~or~~, that the applicant is liable for delinquent taxes as provided in sub. (3), <u>or that the applicant is liable for delinquent unemployment insurance contributions as</u>

1 provided in sub. (4), or when the premises for conducting the business of an
2 employment agent is found upon investigation to be unfit for such use. Any license
3 granted by the department may be suspended or revoked by it upon notice to the
4 licensee and good cause. Failure to comply with this chapter and rules promulgated
5 thereunder, or with any lawful orders of the department, is cause to suspend or
6 revoke a license. Failure to pay court–ordered payments as provided in sub. (2) is
7 cause to deny, suspend, restrict, refuse to renew or otherwise withhold a license.
8 Liability for delinquent taxes as provided in sub. (3) or delinquent unemployment
9 insurance contributions as provided in sub. (4) is cause to deny or revoke a license.

10 **SECTION 45.** 105.13 (4) of the statutes is created to read:

11 105.13 **(4)** (a) The department may deny an application for the issuance or
12 renewal of an employment agent's license, or revoke such a license already issued,
13 if the department determines that the applicant or licensee is liable for delinquent
14 contributions, as defined in s. 108.227 (1) (d). Notwithstanding s. 103.005 (10), an
15 action taken under this paragraph is subject to review only as provided under s.
16 108.227 (5) and not as provided in ch. 227.

17 (b) If the department denies an application or revokes a license under par. (a),
18 the department shall mail a notice of denial or revocation to the applicant or licensee.
19 The notice shall include a statement of the facts that warrant the denial or revocation
20 and a statement that the applicant or licensee may, within 30 days after the date on
21 which the notice of denial or revocation is mailed, file a written request with the
22 department to have the determination that the applicant or licensee is liable for
23 delinquent contributions reviewed at a hearing under s. 108.227 (5) (a).

24 (c) If, after a hearing under s. 108.227 (5) (a), the department affirms a
25 determination under par. (a) that an applicant or licensee is liable for delinquent

1 contributions, the department shall affirm its denial or revocation. An applicant or
2 licensee may seek judicial review under s. 108.227 (6) of an affirmation by the
3 department of a denial or revocation under this paragraph.

4 (d) If, after a hearing under s. 108.227 (5) (a), the department determines that
5 a person whose license is revoked or whose application is denied under par. (a) is not
6 liable for delinquent contributions, as defined in s. 108.227 (1) (d), the department
7 shall reinstate the license or approve the application, unless there are other grounds
8 for revocation or denial. The department may not charge a fee for reinstatement of
9 a license under this paragraph.

10 **SECTION 46.** 108.02 (4m) (a) of the statutes is amended to read:

11 108.02 **(4m)** (a) All earnings for wage–earning service which are paid to an
12 employee during his or her base period as a result of employment for an employer
13 <u>except any payment made to or on behalf of an employee or his or her beneficiary</u>
14 <u>under a cafeteria plan within the meaning of 26 USC 125, if the payment would not</u>
15 <u>be treated as wages without regard to that plan and if 26 USC 125 would not treat</u>
16 <u>the payment as constructively received</u>;

17 **SECTION 47.** 108.02 (4m) (g) of the statutes is repealed.

18 **SECTION 48.** 108.02 (10e) (intro.) of the statutes is renumbered 108.02 (10e)
19 (am) (intro.) and amended to read:

20 108.02 **(10e)** (am) (intro.) "Departmental error" means an error made by the
21 department in computing or paying benefits which results <u>exclusively</u> from:

22 **SECTION 49.** 108.02 (10e) (a) and (b) of the statutes are renumbered 108.02
23 (10e) (am) 1. and 2.

24 **SECTION 50.** 108.02 (10e) (bm) of the statutes is created to read:

108.02 **(10e)** (bm) "Departmental error" does not include an error made by the department in computing, paying, or crediting benefits to any individual, whether or not a claimant, or in crediting contributions or reimbursements to one or more employers that results from any of the following:

1. A computer malfunction or programming error.

2. An error in transmitting data to or from a financial institution.

3. A typographical or keying error.

4. A bookkeeping or other payment processing error.

5. An action by the department resulting from a false statement or representation by an individual, including a statement or representation relating to the individual's identity.

6. An action by the department resulting from an unauthorized manipulation of an electronic system from within or outside the department.

SECTION 51. 108.02 (13) (a) of the statutes is amended to read:

108.02 **(13)** (a) "Employer" means every government unit and Indian tribe, and any person, association, corporation, whether domestic or foreign, or legal representative, debtor in possession or trustee in bankruptcy or receiver or trustee of a person, partnership, association, or corporation, or guardian of the estate of a person, or legal representative of a deceased person, any partnership or partnerships consisting of the same partners, except as provided in par. (L), any limited liability company ~~or limited liability companies consisting of the same members, except as provided in par. (kL)~~, and any fraternal benefit society as defined in s. 614.01 (1) (a), which is subject to this chapter under the statutes of 1975, or which has had employment in this state and becomes subject to this chapter under this subsection and, notwithstanding any other provisions of this section, any service insurance

1 corporation organized or operating under ch. 613, except as provided in s. 108.152
2 (6) (a) 3.

3 **SECTION 52.** 108.02 (13) (kL) of the statutes is repealed.

4 **SECTION 53.** 108.02 (15) (kt) of the statutes is created to read:

5 108.02 **(15)** (kt) "Employment", as applied to work for a given employer other
6 than a government unit, an Indian tribe, or a nonprofit organization, except as the
7 employer elects otherwise with the department's approval, does not include service
8 performed by an inmate of a state prison, as defined in s. 302.01, or a federal prison.

9 **SECTION 54.** 108.04 (1) (f) of the statutes is amended to read:

10 108.04 **(1)** (f) If an employee is required by law to have a license issued by a
11 governmental agency to perform his or her customary work for an employer, and the
12 employee's employment is suspended or terminated because the employee's license
13 has been suspended, revoked or not renewed due to the employee's fault, the
14 employee is not eligible to receive benefits until 5 weeks have elapsed since the end
15 of the week in which the suspension or termination occurs or until the license is
16 reinstated or renewed, whichever occurs first. The wages paid by the employer with
17 which an employee's employment is suspended or terminated shall be excluded from
18 the employee's base period wages under s. 108.06 (1) for purposes of benefit
19 entitlement while the suspension, revocation or nonrenewal of the license is in effect.
20 This paragraph does not preclude an employee from establishing a benefit year using
21 the wages excluded under this paragraph if the employee qualifies to establish a
22 benefit year under s. 108.06 (2) (a). The department shall charge to the fund's
23 balancing account any benefits <u>paid during a benefit year</u> otherwise chargeable to
24 the account of an employer that is subject to the contribution requirements of ss.
25 108.17 and 108.18 from which base period wages are excluded under this paragraph

if an employee qualifies to receive benefits for any week in that benefit year using wages that were excluded under this paragraph.

SECTION 55. 108.04 (1) (g) (intro.) of the statutes is amended to read:

108.04 **(1)** (g) (intro.) Except as provided in par. (gm) ~~and s. 108.06 (7) (d)~~, 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 56. 108.04 (1) (hm) of the statutes is amended to read:

108.04 **(1)** (hm) The department may require any claimant to appear before it and to answer truthfully, orally or in writing, any questions relating to the claimant's eligibility for benefits ~~and~~ or to provide such demographic information as may be necessary to permit the department to conduct a statistically valid sample audit of compliance with this chapter. A claimant is not eligible to receive benefits for any week in which the claimant fails to comply with a request by the department to provide the information required under this paragraph, or any subsequent week, until the claimant complies or satisfies the department that he or she had good cause for failure to comply with a request of the department under this paragraph. ~~If~~ Except as provided in s. 108.04 (2) (e) and (f), if a claimant later complies with a request by the department ~~or satisfies the department that he or she had good cause for failure to comply with a request~~, the claimant is eligible to receive benefits as of the week in which the failure occurred, if otherwise qualified.

SECTION 57. 108.04 (1) (i) of the statutes is repealed.

SECTION 58. 108.04 (2) (a) 3. c. of the statutes is amended to read:

108.04 **(2)** (a) 3. c. Whether the individual has recall rights with the employer under the terms of any applicable collective bargaining agreement~~.~~; and

1 **SECTION 59.** 108.04 (2) (a) 4. of the statutes is created to read:

2 108.04 **(2)** (a) 4. If the claimant is claiming benefits for a week other than an
3 initial week, the claimant provides information or job application materials that are
4 requested by the department and participates in a public employment office
5 workshop or training program or in similar reemployment services that are required
6 by the department under sub. (15) (a) 2.

7 **SECTION 60.** 108.04 (2) (g) of the statutes is created to read:

8 108.04 **(2)** (g) 1. Each claimant shall create security credentials in order to
9 engage in transactions with the department, including the filing of an initial or
10 continued claim for benefits. The security credentials may consist of a personal
11 identification number, username, and password, or any other means prescribed by
12 the department.

13 2. If a claimant's security credentials are used in the filing of an initial or
14 continued claim for benefits or any other transaction, the individual using the
15 security credentials is presumed to have been the claimant or the claimant's
16 authorized agent. This presumption may be rebutted by a preponderance of evidence
17 showing that the claimant who created the security credentials or the claimant's
18 authorized agent was not the person who used the credentials in a given transaction.
19 If a claimant uses an agent to engage in any transaction with the department using
20 the claimant's security credentials, the claimant is responsible for the actions of the
21 agent. If a claimant who created security credentials or the claimant's authorized
22 agent divulges the credentials to another person, or fails to take adequate measures
23 to protect the credentials from being divulged to an unauthorized person, and the
24 department pays benefits to an unauthorized person because of the claimant's action
25 or inaction, the department may recover from the claimant the benefits that were

1 paid to the unauthorized person in the same manner as provided for overpayments
2 to claimants under s. 108.22 (8) or under 108.245. If a claimant who created security
3 credentials or the claimant's authorized agent divulges the credentials to another
4 person, or fails to take adequate measures to protect the credentials from being
5 divulged to an unauthorized person, the department is not obligated to pursue
6 recovery of, or to reimburse the claimant for, benefits payable to the claimant that
7 were erroneously paid to another person.

8 **SECTION 61.** 108.04 (2) (h) of the statutes is created to read:

9 108.04 **(2)** (h) A claimant shall, when the claimant first files a claim for benefits
10 under this chapter and during each subsequent week the claimant files for benefits
11 under this chapter, inform the department whether he or she is receiving social
12 security disability insurance benefits under 42 USC ch. 7 subch. II.

13 **SECTION 62.** 108.04 (8) (a) and (c) of the statutes are amended to read:

14 108.04 **(8)** (a) If an employee fails, without good cause, to accept suitable work
15 when offered, the employee is ineligible to receive benefits until ~~4 weeks have~~
16 ~~elapsed since the end of the week in which the failure occurs and~~ the employee earns
17 wages after the week in which the failure occurs equal to at least ~~4~~ 6 times the
18 employee's weekly benefit rate under s. 108.05 (1) in employment or other work
19 covered by the unemployment insurance law of any state or the federal government.
20 For purposes of requalification, the employee's weekly benefit rate shall be that rate
21 which would have been paid had the failure not occurred. This paragraph does not
22 preclude an employee from establishing a benefit year during a period in which the
23 employee is ineligible to receive benefits under this paragraph if the employee
24 qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall
25 charge to the fund's balancing account any benefits otherwise chargeable to the

account of an employer that is subject to the contribution requirements under ss. 108.17 and 108.18 whenever an employee of that employer fails, without good cause, to accept suitable work offered by that employer.

(c) If an employee fails, without good cause, to return to work with a former employer that recalls the employee within 52 weeks after the employee last worked for that employer, the employee is ineligible to receive benefits until ~~4 weeks have elapsed since the end of the week in which the failure occurs and~~ the employee earns wages after the week in which the failure occurs equal to at least ~~4~~ 6 times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be that rate which would have been paid had the failure not occurred. This paragraph does not preclude an employee from establishing a benefit year during a period in which the employee is ineligible to receive benefits under this paragraph if the employee qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall charge to the fund's balancing account any benefits otherwise chargeable to the account of any employer that is subject to the contribution requirements under ss. 108.17 and 108.18 whenever an employee of that employer fails, without good cause, to return to work with that employer. If an employee receives actual notice of a recall to work, par. (a) applies in lieu of this paragraph.

SECTION 63. 108.04 (12) (f) of the statutes is created to read:

108.04 **(12)** (f) 1. Any individual who actually receives social security disability insurance benefits under 42 USC ch. 7 subch. II in a given week is ineligible for benefits paid or payable in that same week under this chapter.

1 2. Information that the department receives or acquires from the federal social
2 security administration that an individual is receiving social security disability
3 insurance benefits under 42 USC ch. 7 subch. II in a given week is considered
4 conclusive, absent clear and convincing evidence that the information was
5 erroneous.

6 **SECTION 64.** 108.04 (15) of the statutes is created to read:

7 108.04 **(15)** DEPARTMENT POWERS TO ASSIST CLAIMANTS. (a) Except as provided
8 in par. (b), the department may do any of the following for the purpose of assisting
9 claimants to find or obtain work:

10 1. Use the information or materials provided under sub. (2) (a) 4. to assess a
11 claimant's efforts, skills, and ability to find or obtain work and to develop a list of
12 potential opportunities for a claimant to obtain suitable work. A claimant who
13 otherwise satisfies the requirement under sub. (2) (a) 3. is not required to apply for
14 any specific positions on the list in order to satisfy that requirement.

15 2. Require a claimant to participate in a public employment office workshop or
16 training program or in similar reemployment services that do not charge the
17 claimant a participation fee and that offer instruction to improve the claimant's
18 ability to obtain suitable work.

19 (b) This subsection does not apply with respect to a claimant who is exempt
20 from any of the requirements in sub. (2) (a) 2. or 3. in a given week.

21 **SECTION 65.** 108.05 (1) (n) to (p) of the statutes are repealed.

22 **SECTION 66.** 108.05 (1) (q) (intro.) of the statutes is amended to read:

23 108.05 **(1)** (q) (intro.) Each eligible employee shall be paid benefits for each
24 week of total unemployment that commences on or after January 4, 2009, <u>and before</u>
25 <u>January 5, 2014,</u> at the weekly benefit rate specified in this paragraph. Unless sub.

1 (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base
2 period wages that were paid during that quarter of the employee's base period in
3 which the employee was paid the highest total wages, rounded down to the nearest
4 whole dollar, except that, if that amount is less than the minimum amount shown
5 in the following schedule, no benefits are payable to the employee and, if that amount
6 is more than the maximum amount shown in the following schedule, the employee's
7 weekly benefit rate shall be the maximum amount shown in the following schedule
8 and except that, if the employee's benefits are exhausted during any week under s.
9 108.06 (1), the employee shall be paid the remaining amount of benefits payable to
10 the employee in lieu of the amount shown in the following schedule: [See Figure
11 108.05 (1) (q) following]

12 **SECTION 67.** 108.05 (1) (q) (intro.) of the statutes, as affected by 2013 Wisconsin
13 Acts 11 and .... (this act), is repealed and recreated to read:

14 108.05 **(1)** (q) (intro.) Except as provided in s. 108.062 (6) (a), each eligible
15 employee shall be paid benefits for each week of total unemployment that
16 commences on or after January 4, 2009, and before January 5, 2014, at the weekly
17 benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit
18 rate shall equal 4 percent of the employee's base period wages that were paid during
19 that quarter of the employee's base period in which the employee was paid the
20 highest total wages, rounded down to the nearest whole dollar, except that, if that
21 amount is less than the minimum amount shown in the following schedule, no
22 benefits are payable to the employee and, if that amount is more than the maximum
23 amount shown in the following schedule, the employee's weekly benefit rate shall be
24 the maximum amount shown in the following schedule and except that, if the
25 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) (q) following]

SECTION 68. 108.05 (1) (r) (intro.) of the statutes, as created by 2013 Wisconsin Act .... (this act), is repealed and recreated to read:

108.05 **(1)** (r) (intro.) Except as provided in s. 108.062 (6) (a), each eligible employee shall be paid benefits for each week of total unemployment that commences on or after January 5, 2014, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base period wages that were paid during that quarter of the employee's base period in which the employee 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 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) (r) following]

SECTION 69. 108.05 (1) (r) of the statutes is created to read:

108.05 **(1)** (r) Each eligible employee shall be paid benefits for each week of total unemployment that commences on or after January 5, 2014, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base period wages that were paid during that quarter of the employee's base period in which the employee was paid the highest total wages, rounded down to the nearest whole dollar, except that, if that amount

1 is less than the minimum amount shown in the following schedule, no benefits are
2 payable to the employee and, if that amount is more than the maximum amount
3 shown in the following schedule, the employee's weekly benefit rate shall be the
4 maximum amount shown in the following schedule and except that, if the employee's
5 benefits are exhausted during any week under s. 108.06 (1), the employee shall be
6 paid the remaining amount of benefits payable to the employee in lieu of the amount
7 shown in the following schedule: [See Figure 108.05 (1) (r) following]

Figure 108.05 (1) (r):

Line	Highest Quarterly Wages Paid			Weekly Benefit Rate
1.	Under		$1,350.00	$ 0
2.	1,350.00	to	1,374.99	54
3.	1,375.00	to	1,399.99	55
4.	1,400.00	to	1,424.99	56
5.	1,425.00	to	1,449.99	57
6.	1,450.00	to	1,474.99	58
7.	1,475.00	to	1,499.99	59
8.	1,500.00	to	1,524.99	60
9.	1,525.00	to	1,549.99	61
10.	1,550.00	to	1,574.99	62
11.	1,575.00	to	1,599.99	63
12.	1,600.00	to	1,624.99	64
13.	1,625.00	to	1,649.99	65
14.	1,650.00	to	1,674.99	66

15.	1,675.00	to	1,699.99		67
16.	1,700.00	to	1,724.99		68
17.	1,725.00	to	1,749.99		69
18.	1,750.00	to	1,774.99		70
19.	1,775.00	to	1,799.99		71
20.	1,800.00	to	1,824.99		72
21.	1,825.00	to	1,849.99		73
22.	1,850.00	to	1,874.99		74
23.	1,875.00	to	1,899.99		75
24.	1,900.00	to	1,924.99		76
25.	1,925.00	to	1,949.99		77
26.	1,950.00	to	1,974.99		78
27.	1,975.00	to	1,999.99		79
28.	2,000.00	to	2,024.99		80
29.	2,025.00	to	2,049.99		81
30.	2,050.00	to	2,074.99		82
31.	2,075.00	to	2,099.99		83
32.	2,100.00	to	2,124.99		84
33.	2,125.00	to	2,149.99		85
34.	2,150.00	to	2,174.99		86
35.	2,175.00	to	2,199.99		87
36.	2,200.00	to	2,224.99		88
37.	2,225.00	to	2,249.99		89
38.	2,250.00	to	2,274.99		90

39.	2,275.00	to	2,299.99		91
40.	2,300.00	to	2,324.99		92
41.	2,325.00	to	2,349.99		93
42.	2,350.00	to	2,374.99		94
43.	2,375.00	to	2,399.99		95
44.	2,400.00	to	2,424.99		96
45.	2,425.00	to	2,449.99		97
46.	2,450.00	to	2,474.99		98
47.	2,475.00	to	2,499.99		99
48.	2,500.00	to	2,524.99		100
49.	2,525.00	to	2,549.99		101
50.	2,550.00	to	2,574.99		102
51.	2,575.00	to	2,599.99		103
52.	2,600.00	to	2,624.99		104
53.	2,625.00	to	2,649.99		105
54.	2,650.00	to	2,674.99		106
55.	2,675.00	to	2,699.99		107
56.	2,700.00	to	2,724.99		108
57.	2,725.00	to	2,749.99		109
58.	2,750.00	to	2,774.99		110
59.	2,775.00	to	2,799.99		111
60.	2,800.00	to	2,824.99		112
61.	2,825.00	to	2,849.99		113
62.	2,850.00	to	2,874.99		114

63.	2,875.00	to	2,899.99		115
64.	2,900.00	to	2,924.99		116
65.	2,925.00	to	2,949.99		117
66.	2,950.00	to	2,974.99		118
67.	2,975.00	to	2,999.99		119
68.	3,000.00	to	3,024.99		120
69.	3,025.00	to	3,049.99		121
70.	3,050.00	to	3,074.99		122
71.	3,075.00	to	3,099.99		123
72.	3,100.00	to	3,124.99		124
73.	3,125.00	to	3,149.99		125
74.	3,150.00	to	3,174.99		126
75.	3,175.00	to	3,199.99		127
76.	3,200.00	to	3,224.99		128
77.	3,225.00	to	3,249.99		129
78.	3,250.00	to	3,274.99		130
79.	3,275.00	to	3,299.99		131
80.	3,300.00	to	3,324.99		132
81.	3,325.00	to	3,349.99		133
82.	3,350.00	to	3,374.99		134
83.	3,375.00	to	3,399.99		135
84.	3,400.00	to	3,424.99		136
85.	3,425.00	to	3,449.99		137
86.	3,450.00	to	3,474.99		138

87.	3,475.00	to	3,499.99	.....	139
88.	3,500.00	to	3,524.99	.....	140
89.	3,525.00	to	3,549.99	.....	141
90.	3,550.00	to	3,574.99	.....	142
91.	3,575.00	to	3,599.99	.....	143
92.	3,600.00	to	3,624.99	.....	144
93.	3,625.00	to	3,649.99	.....	145
94.	3,650.00	to	3,674.99	.....	146
95.	3,675.00	to	3,699.99	.....	147
96.	3,700.00	to	3,724.99	.....	148
97.	3,725.00	to	3,749.99	.....	149
98.	3,750.00	to	3,774.99	.....	150
99.	3,775.00	to	3,799.99	.....	151
100.	3,800.00	to	3,824.99	.....	152
101.	3,825.00	to	3,849.99	.....	153
102.	3,850.00	to	3,874.99	.....	154
103.	3,875.00	to	3,899.99	.....	155
104.	3,900.00	to	3,924.99	.....	156
105.	3,925.00	to	3,949.99	.....	157
106.	3,950.00	to	3,974.99	.....	158
107.	3,975.00	to	3,999.99	.....	159
108.	4,000.00	to	4,024.99	.....	160
109.	4,025.00	to	4,049.99	.....	161
110.	4,050.00	to	4,074.99	.....	162

111.	4,075.00	to	4,099.99		163
112.	4,100.00	to	4,124.99		164
113.	4,125.00	to	4,149.99		165
114.	4,150.00	to	4,174.99		166
115.	4,175.00	to	4,199.99		167
116.	4,200.00	to	4,224.99		168
117.	4,225.00	to	4,249.99		169
118.	4,250.00	to	4,274.99		170
119.	4,275.00	to	4,299.99		171
120.	4,300.00	to	4,324.99		172
121.	4,325.00	to	4,349.99		173
122.	4,350.00	to	4,374.99		174
123.	4,375.00	to	4,399.99		175
124.	4,400.00	to	4,424.99		176
125.	4,425.00	to	4,449.99		177
126.	4,450.00	to	4,474.99		178
127.	4,475.00	to	4,499.99		179
128.	4,500.00	to	4,524.99		180
129.	4,525.00	to	4,549.99		181
130.	4,550.00	to	4,574.99		182
131.	4,575.00	to	4,599.99		183
132.	4,600.00	to	4,624.99		184
133.	4,625.00	to	4,649.99		185
134.	4,650.00	to	4,674.99		186

135.	4,675.00	to	4,699.99	.....	187
136.	4,700.00	to	4,724.99	.....	188
137.	4,725.00	to	4,749.99	.....	189
138.	4,750.00	to	4,774.99	.....	190
139.	4,775.00	to	4,799.99	.....	191
140.	4,800.00	to	4,824.99	.....	192
141.	4,825.00	to	4,849.99	.....	193
142.	4,850.00	to	4,874.99	.....	194
143.	4,875.00	to	4,899.99	.....	195
144.	4,900.00	to	4,924.99	.....	196
145.	4,925.00	to	4,949.99	.....	197
146.	4,950.00	to	4,974.99	.....	198
147.	4,975.00	to	4,999.99	.....	199
148.	5,000.00	to	5,024.99	.....	200
149.	5,025.00	to	5,049.99	.....	201
150.	5,050.00	to	5,074.99	.....	202
151.	5,075.00	to	5,099.99	.....	203
152.	5,100.00	to	5,124.99	.....	204
153.	5,125.00	to	5,149.99	.....	205
154.	5,150.00	to	5,174.99	.....	206
155.	5,175.00	to	5,199.99	.....	207
156.	5,200.00	to	5,224.99	.....	208
157.	5,225.00	to	5,249.99	.....	209
158.	5,250.00	to	5,274.99	.....	210

159.	5,275.00	to	5,299.99	.....	211
160.	5,300.00	to	5,324.99	.....	212
161.	5,325.00	to	5,349.99	.....	213
162.	5,350.00	to	5,374.99	.....	214
163.	5,375.00	to	5,399.99	.....	215
164.	5,400.00	to	5,424.99	.....	216
165.	5,425.00	to	5,449.99	.....	217
166.	5,450.00	to	5,474.99	.....	218
167.	5,475.00	to	5,499.99	.....	219
168.	5,500.00	to	5,524.99	.....	220
169.	5,525.00	to	5,549.99	.....	221
170.	5,550.00	to	5,574.99	.....	222
171.	5,575.00	to	5,599.99	.....	223
172.	5,600.00	to	5,624.99	.....	224
173.	5,625.00	to	5,649.99	.....	225
174.	5,650.00	to	5,674.99	.....	226
175.	5,675.00	to	5,699.99	.....	227
176.	5,700.00	to	5,724.99	.....	228
177.	5,725.00	to	5,749.99	.....	229
178.	5,750.00	to	5,774.99	.....	230
179.	5,775.00	to	5,799.99	.....	231
180.	5,800.00	to	5,824.99	.....	232
181.	5,825.00	to	5,849.99	.....	233
182.	5,850.00	to	5,874.99	.....	234

183.	5,875.00	to	5,899.99	.....	235
184.	5,900.00	to	5,924.99	.....	236
185.	5,925.00	to	5,949.99	.....	237
186.	5,950.00	to	5,974.99	.....	238
187.	5,975.00	to	5,999.99	.....	239
188.	6,000.00	to	6,024.99	.....	240
189.	6,025.00	to	6,049.99	.....	241
190.	6,050.00	to	6,074.99	.....	242
191.	6,075.00	to	6,099.99	.....	243
192.	6,100.00	to	6,124.99	.....	244
193.	6,125.00	to	6,149.99	.....	245
194.	6,150.00	to	6,174.99	.....	246
195.	6,175.00	to	6,199.99	.....	247
196.	6,200.00	to	6,224.99	.....	248
197.	6,225.00	to	6,249.99	.....	249
198.	6,250.00	to	6,274.99	.....	250
199.	6,275.00	to	6,299.99	.....	251
200.	6,300.00	to	6,324.99	.....	252
201.	6,325.00	to	6,349.99	.....	253
202.	6,350.00	to	6,374.99	.....	254
203.	6,375.00	to	6,399.99	.....	255
204.	6,400.00	to	6,424.99	.....	256
205.	6,425.00	to	6,449.99	.....	257
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