

# WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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## **CLEARINGHOUSE RULE 10-071**

### Comments

[<u>NOTE</u>: All citations to "Manual" in the comments below are to the <u>Administrative Rules Procedures Manual</u>, prepared by the Legislative Reference Bureau and the Legislative Council Staff, dated September 2008.]

#### 1. Statutory Authority

a. Section 108.205 (2), Stats., establishes wage report filing requirements that differ depending on the number of employees employed by the employer and whether an employer agent is used. It does not appear that the rule incorporates these distinctions.

b. The analysis to the rule accurately describes the penalties that are to be assessed against an employer under s. 108.22 (1) (a) and (ac), Stats., for delinquent wage reports or failure to file a wage report. The rule text, however, does not set forth any penalties, and in fact the rule-making order deletes existing language pertaining to penalties. The rule should be expanded to set forth the amount of these penalties, the circumstances under which they may be assessed, and the procedure for collecting them. Or, is the department relying on provisions in s. 108.22 (1), Stats., to impose penalties? If so, a note referencing the statutes and describing the penalties could be added to the rule.

#### 5. Clarity, Grammar, Punctuation and Use of Plain Language

a. The treatment clauses in SECTIONS 2, 4, 6, and 8 should end with periods rather than colons.

b. In s. DWD 111.03 (1), the first occurrence of "on" should not be stricken through, since deleting that word creates an ungrammatical sentence.

c. In s. DWD 111.07 (1), the word "and" should follow the phrase "aid to families with dependent children."