

**Chapter Ind-UC 101****REQUIRED COVERAGE RECORDS AND REPORTS**

Ind-UC 101.01 Required records  
Ind-UC 101.03 Required coverage reports

**Ind-UC 101.01 Required records.** (1) Each employing unit which employs one or more individuals in Wisconsin at any time on any kind of work for any kind of pay shall maintain such records as to such employment and pay as will permit accurate reports and determinations as to its coverage status and contribution liability under chapter 108, Wis. Stats.

(2) Such records shall include the full name, address, social security number and weekly wage earnings of each individual thus employed.

(3) Each employing unit which thus employs, on any kind of work covered by chapter 108, Wis. Stats., or by the federal unemployment tax act, 4 or more individuals in Wisconsin on any day (whether or not at the same moment of time) after 1955 shall thenceforth keep an accurate daily record of all its employment, unless or until it is a covered employer under chapter 108, Wis. Stats.

**Ind-UC 101.03 Required coverage reports.** (1) Any employing unit which has thus employed one or more individuals in Wisconsin at any time shall, if so requested by the commission, file a report with the commission as to its employment.

(2) Whenever any employing unit, which is not already a covered employer under chapter 108, Wis. Stats., has, within 1956 or any subsequent calendar year, employed, in employment covered by said chapter or by the federal unemployment tax act, 4 or more individuals on at least one day (whether or not at the same moment of time) within each of 20 different calendar weeks (whether or not they were the same individuals, and whether or not those weeks were consecutive), such unit shall, promptly after the close of such twentieth week, notify the commission and file such a true and complete report on all its employment as will enable the commission to determine the coverage status of such unit under said chapter.

(3) Any report thus required by the commission shall be made on forms and pursuant to instructions supplied to the employing unit by the commission.