

COMMISSIONERS

R. G. KNUTSON, CHAIRMAN  
A. W. ENRIGHT  
JOHN H. ROUSE  
HELEN E. GILL, SECRETARY

# The State of Wisconsin

## INDUSTRIAL COMMISSION

STATE OFFICE BUILDING

1 WEST WILSON ST., MADISON, 2

FUNCTIONS

APPRENTICESHIP  
EMPLOYMENT SERVICE  
FAIR EMPLOYMENT PRACTICES  
INDUSTRIAL SAFETY AND BUILDINGS  
STATISTICS  
UNEMPLOYMENT COMPENSATION  
WAGE COLLECTION  
WOMAN AND CHILD LABOR  
WORKMEN'S COMPENSATION

IN REPLY PLEASE REFER TO:

*Filed Sept 3, 1957*  
*IND 110.05 3:05 PM*

STATE OF WISCONSIN )  
INDUSTRIAL COMMISSION ) SS  
OF WISCONSIN )

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Helen E. Gill, Secretary of the Industrial Commission of Wisconsin and custodian of its official records, do hereby certify that the attached rules of the Industrial Commission, relating to Wisconsin's Unemployment Compensation Law, ch. 108, Wis. Stats., were duly adopted by this commission on August 30, 1957, and are recorded in its minutes for that date.

I further certify that the attached copy has been compared by me with the original on file in this commission and is a true copy of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto

(seal)

set my hand and affixed the

seal of the Industrial Commission,

in the city of Madison, this

30 day of August, 1957.

Helen E. Gill  
Secretary of the Industrial Commission  
of Wisconsin

ORDER OF THE INDUSTRIAL COMMISSION

ADOPTING RULES

Pursuant to authority vested in the Industrial Commission by section 108.14 (2), Wis. Stats., the Industrial Commission, after notice and hearing pursuant to chapter 227, Wis. Stats., hereby adopts rules as follows:

1. Section IND-UC 110.05 (4) of the Wisconsin administrative code is adopted to read:

IND-UC 110.05 (4) SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLANS. As to the treatment, for contribution purposes under ch. 108, Wis. Stats., of the various plans for supplemental unemployment benefits (herein called "S.U.B."), employer contributions to finance such a plan: -

(a) Shall not be treated as "wages" if the commission determines that employer contributions under the given S.U.B. plan are credited to a fund (rather than to individual employe accounts) from which S.U.B. may be paid to any employe eligible therefor under such plan, and that such contributions are not treated as wages for federal unemployment tax purposes.

(b) Shall be treated as "wages" if the commission determines that employer contributions under the given S.U.B. plan are definitely credited to individual employe accounts, and are treated as "wages" for federal unemployment tax purposes.

(c) Shall not be treated as "wages" if the commission determines that the given S.U.B. plan is part of an employer profit-sharing plan, if and while the employer's payments thereto are not treated as "wages" for federal unemployment tax purposes.

2. Section IND-UC 130.07 of the Wisconsin administrative code is adopted to read:

IND-UC 130.07 SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLANS. Benefits paid to claimants under any of the supplemental unemployment benefit plans described in IND-UC 110.05 (4) shall not be treated as "wages" for benefit purposes under ch. 108, Wis. Stats.

INDUSTRIAL COMMISSION OF WISCONSIN

*R. G. Knutson*  
.....  
R. G. Knutson, Chairman

*A. W. Enright*  
.....  
A. W. Enright, Commissioner

*John H. Rouse*  
.....  
John H. Rouse, Commissioner

*August 30, 1957*  
.....

(seal)