

Chapter Ind-UC 123

REPORTS AS TO BENEFITS

Ind-UC 123.01 Benefit reports, by the employer  
Ind-UC 123.03 "Final" benefit liability reports

**Ind-UC 123.01 Benefit reports, by the employer.** Pursuant to sections 108.04 (13) and 108.14 (2), Wis. Stats., in order to determine benefit claims, the commission hereby requires 2 types of benefit reports from employers, and prescribes as follows concerning the filing of such reports.

(1) **TIME OF FILING.** Benefit reports are required of employers on request. Each employer shall complete and mail each requested benefit report within 5 days after the date of the commission's request, as shown on such report.

(2) **PLACE OF FILING.** Each benefit report requested from an employer shall be filed by him with the commission office specified thereon for such filing.

(3) **TYPE OF REPORT.** One of 2 types of benefit report will be required, depending on the circumstances of the benefit claim, as follows:

(a) The "*Benefit Liability Report*" (Form UC-203) will be required when an employee's claim requires a determination of his qualification for benefits, or of the amount of his benefit credits as to the employer in question, as well as a determination of his eligibility for his current period of unemployment.

(b) The "*Eligibility Report*" (Form UC-23) will be required where the employee who is claiming benefits has benefit credits previously allowed and still available, so that only his eligibility for his current period of unemployment need be determined.

(4) **TARDY OR INCOMPLETE FILING OF A BENEFIT LIABILITY REPORT (FORM UC-203).**

(a) *The required report.* Section 108.04 (13) (c), Wis. Stats., refers to "the required report on the eligibility, weekly benefit rate and credit weeks of an employe". That means a Benefit Liability Report (Form UC-203), requested from an employer. To file "the required report" the employer must file the requested report-form both promptly and completely. Otherwise he "fails to file the required report", within the meaning of section 108.04 (13) (c), Wis. Stats.

(b) *Added liability, if benefits are delayed.* The employer shall be liable accordingly, for an extra \$1 of benefits, under section 108.04 (13) (c), Wis. Stats., in case he has been requested to file a Benefit Liability Report but has delayed benefits for 4 days or more by his failure to file "the required report".

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(c) *Tardy filing, after due notice.* The employer shall be deemed to have failed, after due notice, to file the required report if a request therefor was mailed to him but more than 7 days elapsed between the commission mailing date, imprinted on the commission's earliest request for that report, and the date on which the report-form was received back from the employer by the commission office specified thereon.

(d) *Incomplete filing.* An incomplete Benefit Liability Report, even when thus received back within those 7 days, shall likewise constitute a failure by the employer after due notice to file "the required report" in case benefits are delayed by his failure to complete any item required by the report-form.

(e) *Required items.* A Benefit Liability Report is incomplete, when filed, unless it includes:

1. The information required to determine the employe's weekly benefit rate; and
2. The number of the employe's credit weeks; and
3. A signature on behalf of the employer.

(5) **EFFECT OF TARDY FILING OF AN ELIGIBILITY REPORT (FORM UC-23).** If an employer's eligibility report for an employe is not received by the requesting commission office within 7 days after such report was requested, that fact will be taken as an admission that no eligibility question exists as to the employe's current claim, and benefits will be allowed accordingly. If the employer's report is received after said 7-day period has elapsed, it will be effective only as to benefit checks paid after the report was received.

(6) **EFFECT OF AMENDED REPORTS.** Pursuant to sections 108.03 (3) and 108.04 (13), Wis. Stats., if an employer files an amended Benefit Liability Report or Eligibility Report raising a new issue as to an employe's eligibility or changing the wages or weeks used in determining benefits, such amended report will be effective in reducing benefits only as to benefit checks paid after the commission receives the amended report.

**Ind-UC 123.03 "Final" Benefit Liability Reports.** (1) An employer shall, when so notified by the commission pursuant to this section, file promptly, covering each employe who has worked for him in covered employment at any time within the 52 week period specified hereunder, a special Benefit Liability Report (Form UC-203F), showing such information (including the employe's wages and work-weeks from him within such period) as said form may require.

(2) An employer shall be required to file such special reports if he ceases to have employes, goes out of business, or terminates his coverage under chapter 108, Wis. Stats., without providing assurance satisfactory to the commission that he will file promptly any Benefit Liability Reports which may be requested of him under section Ind-UC 123.01.

(a) In any such case, the employer shall file such a report covering each employe who has worked for him at any time within the 52-week period ending with the last week in which he employed any employes covered by chapter 108, Wis. Stats.

(b) In any benefit determination based on such a special report, the employe's average weekly wage and weekly benefit rate shall be

based on all his wages and work-weeks from the employer within said 52-week period.

(3) An employer shall be required to file such special reports if he transfers his business in whole or in part to a "successor" under section 108.16 (8), Wis. Stats., and fails to satisfy the commission that he has transferred to his successor sufficient records or information to enable the successor to complete promptly any benefit liability reports which may be requested of him for employes who worked in the transferred business.

(a) In any such case, the employer shall file such a report covering each employe who has worked for him at any time within the 52-week period ending with the week which includes the transfer date.

(b) In any benefit determination based on such a special report, the employe's average weekly wage and weekly benefit rate shall be based on all his wages and work-weeks from the predecessor within said 52-week period, plus any wages and work-weeks duly reported by the successor on any benefit liability report filed for the employe under section Ind-UC 123.01.