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Chapter Ind-UC 110

CONTRIBUTIONS

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**Ind-UC 110.01 Applicable reporting period.** QUARTERLY. Pursuant to section 108.17 (2), Wis. Stats., each employer subject to chapter 108, Wis. Stats., shall file his contribution reports and pay his contributions to the department of industry, labor and human relations for each calendar quarter.

**History:** 1-2-56; r. and recr. Register, September, 1968, No. 153, eff. 10-1-68.

**Ind-UC 110.03 Due-dates of contribution reports and payments.** (1) Pursuant to section 108.17 (2), Wis. Stats., each contribution report and payment shall be due at the close of the month next following the end of each calendar quarter, except as hereinafter provided.

(2) If an employing unit becomes newly subject to chapter 108, Wis. Stats., as of the beginning of a calendar year, pursuant to section 108.02 (4) (b), (c) or (d), Wis. Stats., the due-date for his contribution reports and payments shall be

(a) For calendar quarters ended before the earliest date on which his employment required his coverage, 60 days from such earliest date.

(b) For the calendar quarter which includes the earliest date on which his employment required his coverage, 60 days from such earliest date or the close of the month next following the end of such quarter, whichever is later.

(c) But in no case shall such due-date be later than January 31 of the next following year.

**History:** 1-2-56; r. and recr. Register, September, 1968, No. 153, eff. 10-1-68.

**Ind-UC 110.04 Delinquent contribution reports.** (1) Each contribution report form shall, when mailed to the employer, bear a clear statement of the applicable due-date and such statement shall constitute notice to the employer of such due-date.

(2) Any required contribution report or payment is "delinquent", within the meaning of section 108.22 (1), Wis. Stats., unless it is mailed (i.e. postmarked) to the department of industry, labor and human relations or delivered to the department not later than its due-date.

**History:** Cr. Register, September, 1968, No. 153, eff. 10-1-68.

**Ind-UC 110.05 Reporting payroll and computing contributions.** (1) TOTAL WISCONSIN PAYROLL. Each employer's contribution report shall

include under "total Wisconsin payroll" all items whatsoever regularly handled by the employer as payroll items. Such report shall in any event include every item required to be treated as "wages" pursuant to section 108.02 (6), Wis. Stats.,—even though such items may not be treated as payroll items by the employer. Moreover, all wages paid by the employer to persons employed by him partly within and partly outside Wisconsin shall be included by him in his "total Wisconsin payroll". Such wages shall also be included in the employer's "defined payroll" unless such wages are not paid with respect to "employment" under section 108.02 (5) (b) or (c), Wis. Stats.

(2) VALUE OF ROOM OR MEALS. In determining an employe's wages from any employing unit under chapter 108, Wis. Stats., any lodging or meals furnished as part of the employe's pay shall, unless a different specific showing is made, be valued as follows:

- (a) Lodging—\$11.60 per week or \$1.65 per day; and
- (b) Meals—\$17.40 per week or \$.85 per meal.

(4) SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLANS. As to the treatment, for contribution purposes under chapter 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 employer's 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 employer's 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 given S.U.B. plan is part of an employer profit-sharing plan, if and while the employer's payments therefor are not treated as "wages" for federal unemployment tax purposes.

(5) EMPLOYE BENEFIT PLANS. There will not be treated as "wages" (and need not be reported as "payroll") the amount of any payment made to, or on behalf of, an employe under a plan or system established by an employer which makes provision for his employes generally, or for a class or classes of his employes (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment), on account of retirement, or sickness or accident disability or expenses in connection therewith, or death; provided such payment is not included as "wages" under the federal unemployment tax act.

(6) DISCOUNTS. There will not be treated as "wages" (and need not be reported as "payroll") the value of any special discount or markdown (from the retail market price) allowed by an employer to his employes on goods or services purchased from or supplied by him for their own use:

- (a) Where such purchase or use involves personal equipment used and necessary on the job; or
- (b) Where such purchase or use is optional with the employes

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and does not constitute regular or systematic remuneration to them for their services rendered to the employer.

(7) **CLAIMING EXCLUSIONS.** In claiming exclusions from his "total Wisconsin payroll" thus reported for any given period the employer shall identify each exclusion claimed, pursuant to the statutory provision or commission rule claimed to be relevant in such case, and shall in support of any such exclusion submit such supporting evidence as the unemployment compensation division may from time to time request.

(8) **ALLOCATION OF PAYROLL.** (a) *For current reports.* The payroll assignable to each contribution period shall be determined according to the customary accounting practice of the employer, provided that such practice is in conformity with good accounting principles, is consistently followed, and reasonably reflects for such period the correct cost of labor, salaries, and other remuneration. But every employer shall report his payroll/as of each "computation date" in accordance with paragraphs (b)/ and (c)/.

(b) *As of the "computation date".* For the purpose of determining under chapter 108/Wis. Stats., each employer's "reserve percentage", as of the "computation date" applicable under section 108.02 (11m), Wis. Stats., and the contribution rate correspondingly payable by him based on the status of his account as of such computation date, the commission hereby prescribes, in accordance with section 108.02 (8), Wis. Stats., that an employer's "payroll" for the year ending on a "computation date" means the wages paid in such year for "employment". Each employer shall report his payroll accordingly, by making the proper cut-off on a "paid" basis as of the "computation date".

(c) *When paid.* Wages shall be treated as "paid" only when actually or "constructively" paid.

**History:** 1-2-56; cr. (2) and (4) Register, September, 1957, No. 21, eff. 10-1-57; am. (2) (a) and (b) and r. (c), Register, October, 1960, No. 53, eff. 11-1-60; am. (2) (a) and (b), Register, October, 1963, No. 94, eff. 11-1-63; r. and recr. (2), Register, January, 1967, No. 133, eff. 2-1-67; am. (1), (2) (a) and (b), (4) (a), (b) and (c), and (7), Register, September, 1968, No. 153, eff. 10-1-68; am. (2), Register, September, 1970, No. 177, eff. 10-1-70.

**Ind-UC 110.07 Contribution reports and remittances.** (1) **REQUIRED REPORTS.** Each employer shall, regardless of whether any contributions may be currently payable by him, report his payroll and employment on the contribution reports (forms UC-101) supplied to him by the unemployment compensation division. The employer shall complete all applicable items of his contribution report, including monthly data on his number of employees. Any report which is incomplete as to any such items after the due-date applicable thereto pursuant to Ind-UC 110.03 is "delinquent" within the meaning of section 108.22 (1), Wis. Stats.

(2) **REMITTANCES.** Contributions shall be remitted with the employer's contribution report, and shall be in the form of a check, draft or money order payable to the department of industry, labor and human relations.

**History:** 1-2-56; am. Register, September, 1968, No. 153, eff. 10-1-68.