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Chapter Ind-UC 103

**EXCLUDED EMPLOYMENTS**

Ind-UC 103.01 Certain excluded employments

**Ind-UC 103.01 Certain excluded employments.** The following provisions shall apply in interpreting certain paragraphs of section 108.02 (5), Wis. Stats.:

(1) **UNPAID CORPORATION OR ASSOCIATION OFFICERS AND MERE DIRECTORS EXCLUDED.** Pursuant to section 108.02 (5) (g) 11, Wis. Stats., service as an unpaid officer of a corporation or association is not "employment", but all paid officers of any association or corporation are in "employment" under chapter 108, Wis. Stats. Mere "directors", however, who perform no paid duties for a corporation or association other than attendance at directors meetings shall not be deemed in an "employment" or be deemed the employer's "employees" for the purposes of chapter 108, Wis. Stats.

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