

## Chapter ILHR 101

### REQUIRED COVERAGE RECORDS AND REPORTS

ILHR 101.01 Required records

ILHR 101.03 Required coverage reports

Note: Chapter Ind-UC 101 was renumbered to be chapter ILHR 101 under s. 13.93 (2m) (b) 1 and 2, Register, August, 1987, No. 380.

**ILHR 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 ch. 108, 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 one or more individuals in Wisconsin on any kind of work covered by ch. 108, Stats., or by the federal unemployment tax act, on any day (whether or not at the same moment of time) shall thenceforth keep an accurate daily record of all its employment, unless or until it is a covered employer under ch. 108, Stats.

History: 1-2-56; am. (3), Register, January, 1975, No. 229, eff. 2-1-75.

**ILHR 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 employment security division, file a report with the division as to its employment.

(2) Whenever any employing unit, which is not already a covered employer under ch. 108, Stats., has paid wages which totaled \$1,500 or more during a calendar quarter or employed, in employment covered by said chapter or by the federal unemployment tax act, one or more individuals (4 or more individuals if the employing unit is a nonprofit organization) in each of 20 different calendar weeks within a calendar year (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 calendar quarter or the close of such twentieth week, notify the employment security division and file such a true and complete report on all its employment as will enable the division to determine the coverage status of such unit under said chapter.

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

History: 1-2-56; am. Register, September, 1968, No. 153, eff. 10-1-68, am. Register, January, 1975, No. 229, eff. 2-1-75.