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CHAPTER 108

UNEMPLOYMENT INSURANCE AND RESERVES

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Cross−reference: See definitions in s. 103.001.
Cross−reference: See also ch. DWD 100 to ch. DWD 150, Wis. adm. code.

108.01 Public policy declaration. Without intending that this section shall supersede, alter or modify the specific provisions hereinafter contained in this chapter, the public policy of this state is declared as follows:

(1) Unemployment in Wisconsin is recognized as an urgent public problem, gravely affecting the health, morals and welfare of the people of this state. The burdens resulting from irregular employment and reduced annual earnings fall directly on the unemployed worker and his or her family. The decreased and irregular purchasing power of wage earners in turn vitally affects the livelihood of farmers, merchants and manufacturers, results in a decreased demand for their products, and thus tends partially to paralyze the economic life of the entire state. In good times and in bad times unemployment is a heavy social cost, directly affecting many thousands of wage earners. Each employing unit in Wisconsin should pay at least a part of this social cost, connected with its own irregular operations, by financing benefits for its own unemployed workers. Each employer's contribution rate should vary in accordance with its own unemployment costs, as shown by experience under this chapter. Whether or not a given employing unit can provide steadier work and wages for its own employees, it can reasonably be required to build up a limited reserve for unemployment, out of which benefits shall be paid to its eligible unemployed workers, as a matter of right, based on their respective wages and lengths of service.

(2) The economic burdens resulting from unemployment should not only be shared more fairly, but should also be decreased and prevented as far as possible. A sound system of unemployment reserves, contributions and benefits should induce and reward steady operations by each employer, since the employer is in a better position than any other agency to share in and to reduce the social costs of its own irregular employment. Employers and employees throughout the state should cooperate, in advisory committees under government supervision, to promote and encourage the steadiest possible employment. A more adequate system of free public employment offices should be provided, at the expense of employers, to place workers more efficiently and to shorten the periods between jobs. Education and retraining of workers during their unemployment should be encouraged. Governmental construction providing emergency relief through work and wages should be stimulated.

(3) A gradual and constructive solution of the unemployment problem along these lines has become an imperative public need.

History: 1989 a. 77; 1997 a. 39.

Wisconsin courts should not look to other jurisdictions, federal or state, in interpreting this chapter. National Labor Relations Board law does not constitute persuasive authority within Wisconsin unemployment law. Bernhardt v. LIRC, 207 Wis. 2d 292, 558 N.W.2d 874 (Ct. App. 1996), 95−3549.

Effects of unemployment compensation proceedings on related labor litigation. Mazurak, 64 MLR 133 (1980).

108.015 Construction. Unless the department otherwise provides by rule, s. 108.02 (26) shall be interpreted consistently with 26 USC 3306 (b).

History: 1991 a. 89.
Cross−reference: See also ch. DWD 101, Wis. adm. code.

108.02 Definitions. As used in this chapter:

(1) ADMINISTRATIVE ACCOUNT. "Administrative account" means the account established in s. 108.20.

(2) AGRICULTURAL LABOR. "Agricultural labor" means service performed:

(a) On a farm, in the employ of any person, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training and management of livestock, bees, poultry, and fur−bearing animals and wildlife.

(b) In the employ of the owner or tenant or other operator of a farm, in connection with the operation, management, conservation, improvement, or maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane, if the major part of such service is performed on a farm.

(c) In connection with the production or harvesting of any commodity defined as an agricultural commodity in s. 15 (g) of the federal agricultural marketing act, as amended (46 Stat. 1550, s. 3; 12 USC 1141j) or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs, or waterways, not owned or operated for profit, used exclusively for supplying and storing water for farming purposes.

(d) In the employ of the operator of a farm in handling, planting, drying, packing, packaging, processing, freezing, grading,

storing, or delivering to storage or to market or to a carrier for transportation to market, in its unmanufactured state, any agricultural or horticultural commodity; but only if such operator produced more than one−half of the commodity with respect to which such service is performed.

(dm) In the employ of a group of operators of farms, or a cooperative organization or unincorporated cooperative association of which operators of farms are members, in the performance of service described in par. (d), but only if such operators produced more than one−half of the commodity with respect to which such service is performed.

(dn) The provisions of pars. (d) and (dm) shall not be deemed to be applicable with respect to service performed in connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption.

(e) As used in this subsection, the term "farm" includes stock, dairy, poultry, fruit, fur−bearing animal, and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

(4) BASE PERIOD. "Base period" means the period that is used to compute an employee's benefit rights under s. 108.06 consisting of:

(a) The first 4 of the 5 most recently completed quarters preceding the employee's benefit year; or

(b) If an employee does not qualify to receive any benefits using the period described in par. (a), the period consisting of the 4 most recently completed quarters preceding the employee's benefit year.

(4m) BASE PERIOD WAGES. "Base period wages" means:

(a) All earnings for wage−earning service which are paid to an employee during his or her base period as a result of employment for an employer;

(b) All sick pay which is paid directly by an employer to an employee at the employee's usual rate of pay during his or her base period as a result of employment for an employer;

(c) All holiday, vacation and termination pay which is paid to an employee during his or her base period as a result of employment for an employer;

(d) For an employee who, as a result of employment for an employer, receives temporary total disability or temporary partial disability payments under ch. 102 or under any federal law which provides for payments on account of a work−related injury or illness analogous to those provided under ch. 102, all payments that the employee would have been paid during his or her base period as a result of employment for an employer, but not exceeding the amount that, when combined with other wages, the employee would have earned but for the injury or illness;

(e) Back pay that an employee would have been paid during his or her base period as a result of employment for an employer, if the payment of the back pay is made no later than the end of the 104−week period beginning with the earliest week to which the back pay applies;

(f) All wages that an employer was legally obligated to pay in an employee's base period but failed to pay, or was prohibited from paying as a result of an insolvency proceeding under ch. 128 or as a result of a bankruptcy proceeding under 11 USC 101 et seq.; and

(g) All salary reduction amounts that are not wages and that would have been paid to an employee by an employer as salary during the employee's base period but for a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125.

(5) BENEFIT YEAR. "Benefit year" means the 52−week period beginning with a valid new claim week for which an employee's benefit rights are computed under s. 108.06, except that the "benefit year" of an employee who files consecutive claims shall be extended to 53 weeks whenever necessary to avoid utilizing the same quarter as a part of the base period for 2 successive benefit years.

(6) BENEFITS. "Benefits" means the money allowance payable to an employee as compensation for the employee's wage losses due to unemployment as provided in this chapter.

(6m) CHILD. "Child" means a natural child, adopted child, or stepchild.

(7) COMMISSION. "Commission" means the labor and industry review commission.

(8) COMPUTATION DATE. "Computation date" means that date as of the close of which the department computes reserve percentages and determines contribution rates for the next calendar year. The computation date shall be June 30, starting in 1963.

(10) DEPARTMENT. "Department" means the department of workforce development.

(10e) DEPARTMENTAL ERROR. "Departmental error" means an error made by the department in computing or paying benefits which results from:

(a) A mathematical mistake, miscalculation, misapplication or misinterpretation of the law or mistake of evidentiary fact, whether by commission or omission; or

(b) Misinformation provided to a claimant by the department, on which the claimant relied.

(10m) EDUCATIONAL SERVICE AGENCY. "Educational service agency" means a governmental entity or Indian tribal unit which is established and operated exclusively for the purpose of providing services to one or more educational institutions.

(11) ELIGIBILITY. An employee shall be deemed "eligible" for benefits for any given week of the employee's unemployment unless the employee is disqualified by a specific provision of this chapter from receiving benefits for such week of unemployment, and shall be deemed "ineligible" for any week to which such a disqualification applies.

(12) EMPLOYEE. (a) "Employee" means any individual who is or has been performing services for pay for an employing unit, whether or not the individual is paid directly by the employing unit, except as provided in par. (bm), (c), (d), (dm) or (dn).

(bm) Paragraph (a) does not apply to an individual performing services for an employing unit other than a government unit or nonprofit organization in a capacity other than as a logger or trucker, if the employing unit satisfies the department that the individual meets the conditions specified in subds. 1. and 2., by contract and in fact:

1. The services of the individual are performed free from control or direction by the employing unit over the performance of his or her services. In determining whether services of an individual are performed free from control or direction, the department may consider the following nonexclusive factors:

a. Whether the individual is required to comply with instructions concerning how to perform the services.

b. Whether the individual receives training from the employing unit with respect to the services performed.

c. Whether the individual is required to personally perform the services.

d. Whether the services of the individual are required to be performed at times or in a particular order or sequence established by the employing unit.

e. Whether the individual is required to make oral or written reports to the employing unit on a regular basis.

2. The individual meets 6 or more of the following conditions:

a. The individual advertises or otherwise affirmatively holds himself or herself out as being in business.

b. The individual maintains his or her own office or performs most of the services in a facility or location chosen by the individual and uses his or her own equipment or materials in performing the services.

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c. The individual operates under multiple contracts with one or more employing units to perform specific services.

d. The individual incurs the main expenses related to the services that he or she performs under contract.

e. The individual is obligated to redo unsatisfactory work for no additional compensation or is subject to a monetary penalty for unsatisfactory work.

f. The services performed by the individual do not directly relate to the employing unit retaining the services.

g. The individual may realize a profit or suffer a loss under contracts to perform such services.

h. The individual has recurring business liabilities or obligations.

i. The individual is not economically dependent upon a particular employing unit with respect to the services being performed.

(c) Paragraph (a) does not apply to an individual performing services for a government unit or nonprofit organization, or for any other employing unit in a capacity as a logger or trucker if the employing unit satisfies the department:

1. That such individual has been and will continue to be free from the employing unit's control or direction over the performance of his or her services both under his or her contract and in fact; and

2. That such services have been performed in an independently established trade, business or profession in which the individual is customarily engaged.

(d) Paragraph (a) does not apply to a contractor who, in fulfillment of a contract with an employing unit, employs any individual in employment for which the contractor is subject to the contribution or reimbursement provisions of this chapter.

(dm) Paragraph (a) does not apply to an individual who owns a business that operates as a sole proprietorship with respect to services the individual performs for that business.

(dn) Paragraph (a) does not apply to a partner in a business that operates as a partnership with respect to services the partner performs for that business.

(dp) Paragraph (a) does not apply to an individual who receives a stipend for participation in a special occupational training program under s. 108.04 (16m).

NOTE: Par. (dp) is repealed eff. 7−1−13 by 2011 Wis. Act 123.

(e) This subsection shall be used in determining an employing unit's liability under the contribution provisions of this chapter, and shall likewise be used in determining the status of claimants under the benefit provisions of this chapter.

(f) The department may promulgate rules to ensure the consistent application of this subsection.

Cross−reference: See also chs. DWD 105 and 107, Wis. adm. code.

(13) EMPLOYER. (a) "Employer" means every government unit and Indian tribe, and any person, association, corporation, whether domestic or foreign, or legal representative, debtor in possession or trustee in bankruptcy or receiver or trustee of a person, partnership, association, or corporation, or guardian of the estate of a person, or legal representative of a deceased person, any partnership or partnerships consisting of the same partners, except as provided in par. (L), any limited liability company or limited liability companies consisting of the same members, except as provided in par. (kL), and any fraternal benefit society as defined in s. 614.01 (1) (a), which is subject to this chapter under the statutes of 1975, or which has had employment in this state and becomes subject to this chapter under this subsection and, notwithstanding any other provisions of this section, any service insurance corporation organized or operating under ch. 613, except as provided in s. 108.152 (6) (a) 3.

(b) Any employing unit which is a nonprofit organization shall become an employer as of the beginning of any calendar year if it employed as many as 4 individuals in employment for some portion of a day on at least 20 days, each day being in a different calendar week, whether or not such weeks were consecutive, in either that year or the preceding calendar year.

(c) 1. Any employing unit which employs an individual in agricultural labor shall become an employer as of the beginning of any calendar year if the employing unit paid or incurred a liability to pay cash wages for agricultural labor which totaled $20,000 or more during any quarter in either that year or the preceding calendar year, or if the employing unit employed as many as 10 individuals in some agricultural labor for some portion of a day on at least 20 days, each day being in a different calendar week, whether or not such weeks were consecutive, in either that year or the preceding calendar year.

2. For the purpose of this paragraph any individual who is a member of a crew furnished by a crew leader to perform service in agricultural labor for any other person shall be an employee of such crew leader if:

a. Such crew leader holds a valid certificate of registration under the federal farm labor contractor registration act of 1963; or substantially all the members of such crew operate or maintain tractors, mechanized harvesting or cropdusting equipment, or any other mechanized equipment which is provided by such crew leader; and

b. If such crew leader is not an employee of such other person under sub. (12).

3. For the purposes of this paragraph, if any individual who is furnished by a crew leader to perform service in agricultural labor is not an employee of the crew leader under subd. 2., such other person, and not the crew leader, is the employer of that individual and the other person shall be considered to have paid or incurred liability to pay cash remuneration to the individual in an amount equal to the amount of cash remuneration paid or payable to the individual by the crew leader, either on behalf of the crew leader or such other person, for the service in agricultural labor performed for such other person.

4. For the purpose of this paragraph, "crew leader" means an individual who furnishes individuals to perform service in agricultural labor for any other person, pays on behalf of himself or herself or on behalf of such other person the individuals so furnished to perform such labor, and has not entered into a written agreement with such other person under which he or she is designated as an employee of such other person.

(d) Any employing unit of an individual or individuals in domestic service shall become an employer as of the beginning of any calendar year if the employer paid or incurred liability to pay cash wages of $1,000 or more during any quarter in either that year or the preceding calendar year for such domestic service.

(e) Any other employing unit, except a government unit, shall become an employer as of the beginning of any calendar year if the employing unit:

1. Paid or incurred liability to pay wages for employment which totaled $1,500 or more during any quarter in either that year or the preceding calendar year; or

2. Employed at least one individual in some employment in each of 20 or more calendar weeks in either that year or the preceding calendar year, whether or not the same individual was in employment in each such week and whether or not such weeks were consecutive; except that

3. Wages and employment for agricultural labor which meets the conditions of par. (c) shall be counted under this paragraph, but wages and employment for domestic service shall not be so counted except as par. (i) applies.

(f) Any employing unit which is subject to the federal unemployment tax act for any calendar year, or which, as a condition for approval of this chapter for full tax credit against the tax imposed by the federal unemployment tax act, is required, pursuant to such act, the social security act, or any other federal law, to be an employer, shall become an employer as of the beginning of such calendar year.

(g) Any employing unit which succeeds to the business of any employer shall become an employer as provided in s. 108.16 (8).

(h) Any employing unit which files with the department a written election to become an "employer" for not less than 2 calendar years may become an "employer" if the department approves the election in writing, as of the date and under the conditions stated in the approved election.

1. The department may refuse to approve any such election in the interest of the proper administration of this chapter. The department shall not approve any such election by a nonprofit organization unless the employing unit also elects reimbursement financing in accordance with s. 108.151 (2), and shall terminate such election under this chapter if the election of reimbursement financing is terminated under s. 108.151 (3). The department may at any time by written notice to the employer terminate an election in the interest of the proper administration of this chapter.

2. Notwithstanding par. (i), an electing employer may terminate the election no earlier than 2 calendar years after the election and thereby cease to be an employer at the close of any week which ends after the month in which the employer files a written notice to that effect with the department if the employer is not then subject to this chapter under pars. (b) to (g).

(i) An "employer" shall cease to be subject to this chapter only upon department action terminating coverage of such employer. The department may terminate an "employer's" coverage, on its own motion or on application by the "employer", by mailing a notice of termination to the "employer's" last−known address. An employer's coverage may be terminated whenever the employer ceased to exist, transferred its entire business, or would not otherwise be subject under any one or more of pars. (b) to (g). If any employer of agricultural labor or domestic service work becomes subject to this chapter under par. (c) or (d), with respect to such employment, and such employer is otherwise subject to this chapter with respect to other employment, the employer shall continue to be covered with respect to agricultural labor or domestic service or both while the employer is otherwise subject to this chapter, without regard to the employment or wage requirements under par. (c) or (d). If a termination of coverage is based on an employer's application, it shall be effective as of the close of the quarter in which the application was filed. Otherwise, it shall be effective as of the date specified in the notice of termination.

Cross−reference: See also s. DWD 110.09, Wis. adm. code.

(j) "Employer" includes a person who pays wages to an individual on account of sickness or accident disability if the person is classified as an "employer" under rules promulgated by the department. If the person is so classified, no other person is an "employer" by reason of making such payments.

Cross−reference: See also s. DWD 110.06, Wis. adm. code.

(k) "Employer" does not include a county department aging unit, or, under s. 46.2785, a private agency that serves as a fiscal agent or contracts with a fiscal intermediary to serve as a fiscal agent under s. 46.27 (5) (i) or 47.035 as to any individual performing services for a person receiving long−term support services under s. 46.27 (5) (b), 46.275, 46.277, 46.278, 46.2785, 46.286, 46.495, 51.42, or 51.437 or personal assistance services under s. 47.02 (6) (c).

(kL) "Employer" means all limited liability companies consisting of the same members except that "employer" means each limited liability company consisting of the same members if:

1. Each limited liability company maintains separate accounting records;

2. Each limited liability company otherwise qualifies as an "employer" under this subsection;

3. Each limited liability company files a written request with the department to be treated as an "employer"; and

4. The department approves the requests.

(L) "Employer" means all partnerships consisting of the same partners except that "employer" means each partnership consisting of the same partners if:

1. Each partnership maintains separate accounting records;

2. Each partnership otherwise qualifies as an "employer" under this subsection;

3. Each partnership files a written request with the department to be treated as an "employer"; and

4. The department approves the requests.

(14) EMPLOYER'S ACCOUNT. "Employer's account" means a separate account in the fund, reflecting the employer's experience with respect to contribution credits and benefit charges under this chapter.

(14m) EMPLOYING UNIT. "Employing unit" means any person who employs one or more individuals.

(15) EMPLOYMENT. (a) "Employment", subject to the other provisions of this subsection means any service, including service in interstate commerce, performed by an individual for pay.

(b) The term "employment" shall include an individual's entire service performed within, or partly within and partly outside, Wisconsin, if such service is "localized" in Wisconsin; and shall also include such service, if it is not "localized" in any state but is performed partly within Wisconsin, and if:

1. The base of operations, or, if there is no base of operations, then the place from which such service is directed or controlled, is in Wisconsin; or

2. The base of operations or place from which such service is directed or controlled is not in any state in which some part of such service is performed, but the individual's residence is in Wisconsin.

(c) An individual's entire service for an employer, whether performed partly within or entirely outside Wisconsin, shall be deemed "employment" subject to this chapter, provided both the following conditions exist:

1. Such service is deemed "employment" covered by this chapter pursuant to a reciprocal arrangement between the department and each agency administering the unemployment insurance law of a jurisdiction in which part of such service is performed; or no contributions are required with respect to any of such service under any other unemployment insurance law; and

2. The employer so elects with the department's approval and with written notice to the individual.

(d) An individual's entire service shall be deemed "localized" within a state, if such service is performed entirely within such state, or if such service is performed partly within and partly outside such state but the service performed outside such state is incidental to the individual's service within such state (for example, is temporary or transitory in nature or consists of isolated transactions).

(dm) "Employment" includes an individual's service, wherever performed within the United States or Canada, if:

1. Such service is not covered under the unemployment insurance law of any other state or Canada; and

2. The place from which the service is directed or controlled is in Wisconsin.

(dn) "Employment" includes the service of an individual who is a citizen of the United States, performed outside the United States, except in Canada, in the employ of an American employer, other than service which is deemed "employment" under par. (b), (c) or (d) or the parallel provisions of another state's law, if:

1. The employer's principal place of business in the United States is located in Wisconsin; or

2. The employer has no place of business in the United States, but:

a. The employer is an individual who is a resident of Wisconsin; or

b. The employer is a corporation or a limited liability company which is organized under the laws of Wisconsin; or

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c. The employer is a partnership or a trust and the number of the partners or trustees who are residents of Wisconsin is greater than the number who are residents of any one other state; or

3. None of the criteria of subds. 1. and 2. is met but the employer has elected coverage in Wisconsin or, the employer having failed to elect coverage in any state, the individual has filed a claim for benefits, based on such service, under this chapter.

(do) 1. An "American employer", for purposes of par. (dn), means a person who is:

a. An individual who is a resident of the United States; or

b. A partnership if two−thirds or more of the partners are residents of the United States; or

c. A trust, if all the trustees are residents of the United States; or

d. A corporation or limited liability company organized under the laws of the United States or of any state.

2. For the purposes of pars. (dm) to (do), the term "United States" includes the states, the District of Columbia, commonwealth of Puerto Rico, and the Virgin Islands.

(e) In determining whether an individual's entire services shall be considered "employment" subject to this chapter, under pars. (b), (c), (d), (dm) and (dn), the department may determine and redetermine the individual's status hereunder for such reasonable periods as it considers advisable, and may refund, as paid by mistake, any contributions that have been paid hereunder with respect to services duly covered under any other unemployment insurance law.

(f) "Employment" as applied to work for a government unit or Indian tribe, except as such unit or tribe duly elects otherwise with the department's approval, does not include service:

1. As an official elected by vote of the public;

2. As an official appointed to fill part or all of the unexpired term of a vacant position normally otherwise filled by vote of the public;

3. As a member of a legislative body or the judiciary of a state or political subdivision, or as a member of an elective legislative body or the judiciary of an Indian tribe;

4. As a member of the Wisconsin national guard in a military capacity;

5. As an employee serving solely on a temporary basis in case of fire, storm, snow, earthquake, flood or similar emergency; or

6. In a position which, under or pursuant to the laws of this state, or of an Indian tribe, is designated as a major nontenured policymaking or advisory position, or is designated as a policymaking or advisory position the performance of the duties of which does not ordinarily require more than 8 hours per week.

(g) "Employment" as applied to work for a government unit, an Indian tribe, or a nonprofit organization, except as such unit, tribe, or organization duly elects otherwise with the department's approval, does not include service:

1. By an individual receiving work relief or work training as part of an unemployment work−relief or work−training program assisted or financed in whole or in part by any federal agency or by an agency of a state or political subdivision thereof or by an Indian tribe, unless otherwise required as a condition for participation by the unit or organization in such program;

2. In a facility conducted for the purpose of carrying out a program of rehabilitation for individuals whose earning capacity is impaired by age or physical or mental deficiency or injury, or providing remunerative work for individuals who because of their impaired physical or mental capacity cannot be readily absorbed in the competitive labor market, by an individual receiving such rehabilitation or remunerative work; or

3. By an inmate of a custodial or penal institution.

(gm) "Employment," as applied to work for an Indian tribe, does not include service performed after the department terminates application of this chapter to the tribe under s. 108.152 (6) (a) 3.

(h) "Employment" as applied to work for a nonprofit organization, except as such organization duly elects otherwise with the department's approval, does not include service:

1. In the employ of a church or convention or association of churches;

2. In the employ of an organization operated primarily for religious purposes and operated, supervised, controlled, or principally supported by a church or convention or association of churches; or

3. By a duly ordained, commissioned or licensed minister of a church in the exercise of his or her ministry or by a member of a religious order in the exercise of duties required by such order.

(i) "Employment" as applied to work for an educational institution, except as such institution duly elects otherwise with the department's approval, does not include service:

1. By a student who is enrolled and is regularly attending classes at such institution; or

2. By the spouse of such a student, if given written notice at the start of such service, that the work is under a program to provide financial assistance to the student and that the work will not be covered by any program of unemployment insurance.

(j) "Employment" as applied to work for a given employer, except as such employer duly elects otherwise with the department's approval, does not include service:

1. By an individual who is enrolled at a nonprofit or public educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on as a student in a full−time program, taken for credit at such institution, which combines academic instruction with work experience, if such service is an integral part of such program and such institution has so certified to the employer, except as to a program established by or on behalf of an employer or group of employers;

2. As a student nurse in the employ of a hospital or a nurses' training school by an individual who is enrolled and is regularly attending classes in a nurses' training school;

3. As an intern in the employ of a hospital by an individual who has completed a 4−year course in a medical school;

4. In the employ of a hospital by a patient of such hospital;

5. In any quarter in the employ of any organization exempt from federal income tax under section 501 (a) of the internal revenue code, other than an organization described in section 401 (a) or 501 (c) (3) of such code, or under section 521 of the internal revenue code, if the remuneration for such service is less than $50;

6. By a nonresident alien for the period that he or she is temporarily present in the United States as a nonimmigrant under 8 USC 1101 (a) (15) (F), (J), (M), or (Q), if the service is performed to carry out the purpose for which the alien is admitted to the United States, as provided in 8 USC 1101 (a) (15) (F), (J), (M), or (Q), or by the spouse or minor child of such an alien if the spouse or child was also admitted to the United States under 8 USC 1101 (a) (15) (F), (J), (M), or (Q) for the same purpose; or

7. By an individual who is a participant in the AmeriCorps program in a program that is funded under 42 USC 12581 (a) or (d) (1) or (2), except service performed pursuant to a professional corps program as described in 42 USC 12572 (a) (8) or service performed pursuant to an innovative education award only program under 42 USC 12653 (b).

(k) "Employment" as applied to work for a given employer other than a government unit or nonprofit organization, except as the employer elects otherwise with the department's approval, does not include service:

1. In agricultural labor unless performed for an employer subject to this chapter under sub. (13) (c) or (i);

2. As a domestic in the employ of an individual in the individual's private home, or as a domestic in the employ of a local college club or of a local chapter of a college fraternity or sorority,

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unless performed for an individual, club, or chapter that is an employer subject to this chapter under sub. (13) (d) or (i);

3. As a caddy on a golf course;

4. As an individual selling or distributing newspapers or magazines on the street or from house to house;

5. With respect to which unemployment insurance is payable under the federal railroad unemployment insurance act (52 Stat. 1094);

6. By an individual for a person as an insurance agent or an insurance solicitor, if all of the service performed as an insurance agent or solicitor by the individual for the person is performed for remuneration solely by way of commissions;

7. By an individual for a person as a real estate agent or as a real estate salesperson, if all of the service performed as a real estate agent or sales person by the individual for the person is performed for remuneration solely by way of commission;

8. As an unpaid officer of a corporation or association or as an unpaid manager of a limited liability company;

9. Covered by any other unemployment insurance law pursuant to a reciprocal arrangement made by the department under s. 108.14 (8m);

10. For an employer who would otherwise be subject to this chapter solely because of sub. (13) (f), if and while the employer, with written notice to and approval by the department, covers under the unemployment insurance law of another jurisdiction all services for such employer that would otherwise be covered under this chapter;

11. By an individual in the employ of the individual's son, daughter or spouse, and by an individual under the age of 18 for his or her parent;

15. By an individual as a court reporter if the individual receives wages on a per diem basis;

16. By an individual whose remuneration consists solely of commissions, overrides, bonuses or differentials directly related to sales or other output derived from in−person sales to or solicitation of orders from ultimate consumers, primarily in the home;

17. In any type of maritime service specifically excluded from coverage under the federal unemployment tax act;

18. By an individual who leases a motor vehicle used for taxicab purposes or other taxi equipment attached to and becoming a part of the vehicle under a bona fide lease agreement, if:

a. The individual retains the income earned through the use of the leased motor vehicle or equipment during the lease term;

b. The individual receives no direct compensation from the lessor during the lease term; and

c. The amount of the lease payment is not contingent upon the income generated through the use of the motor vehicle or equipment during the lease term;

19. Performed by an individual for a seasonal employer if the individual received written notice from the seasonal employer prior to performing any service for the employer that the service is potentially excludable under this subdivision unless:

a. The individual is employed by the seasonal employer for a period of 90 days or more, whether or not service is actually performed on each such day, during any season, as determined under s. 108.066, that includes any portion of the individual's base period; or

b. The individual has been paid or is treated as having been paid wages or other remuneration of $500 or more during his or her base period for services performed for at least one employer other than the seasonal employer that is subject to the unemployment insurance law of any state or the federal government; or

20. Provided to a recipient of medical assistance under ch. 49 by an individual who is not an employee of a home health agency, if the service is:

a. Private duty nursing service or part−time intermittent care authorized under s. 49.46 (2) (b) 6. g., for which medical assistance reimbursement is available as a covered service, provided by an individual who is certified by the department of health services under s. 49.45 (2) (a) 11. as a nurse in independent practice or as an independent nurse practitioner; or

b. Respiratory care service for ventilator−dependent individuals authorized under s. 49.46 (2) (b) 6. m., for which medical assistance reimbursement is available as a covered service, provided by an individual who is certified by the department of health services under s. 49.45 (2) (a) 11. as a provider of respiratory care services in independent practice.

(km) "Employment", as applied to work for a given employer other than a government unit or a nonprofit organization, except as the employer elects otherwise with the department's approval, does not include service:

1. Provided by an individual to an ill or disabled family member who is the employing unit for such service, if the service is personal care or companionship. For purposes of this subdivision, "family member" means a spouse, parent, child, grandparent, or grandchild of an individual, by blood or adoption, or an individual's step parent, step child, or domestic partner. In this subdivision, "domestic partner" has the meaning given in s. 770.01 (1).

(L) "Employment" includes an individual's service for an employer organized as a corporation or a limited liability company that is treated as a corporation under this chapter in which the individual is a principal officer and has a direct or indirect ownership interest, except as provided in s. 108.025.

(n) If any employment for a government unit, Indian tribe, or nonprofit organization excluded under other paragraphs of this subsection is required by the federal unemployment tax act, the social security act, or any other federal law, to be employment covered by this chapter as a condition for approval of this chapter for full tax credit against the tax imposed by the federal unemployment tax act, such exclusion shall not apply under this chapter.

Cross−reference: See also ch. DWD 103, Wis. adm. code.

(15m) FAMILY CORPORATION. Except as provided in s. 108.04 (7) (r), "family corporation" means:

(a) A corporation or a limited liability company that is treated as a corporation under this chapter in which 50% or more of the ownership interest, however designated or evidenced, is or during a claimant's employment was owned or controlled, directly or indirectly, by the claimant or by the claimant's spouse or child, or by the claimant's parent if the claimant is under the age of 18, or by a combination of 2 or more of them; or

(b) Except where par. (a) applies, a corporation or a limited liability company that is treated as a corporation under this chapter in which 25% or more of ownership interest, however designated or evidenced, is or during a claimant's employment was owned or controlled, directly or indirectly, by the claimant.

(15s) FULL−TIME WORK. "Full−time work" means work performed for 32 or more hours per week.

(16) FUND. "Fund" means the unemployment reserve fund established in s. 108.16.

(17) GOVERNMENT UNIT. "Government unit" means:

(a) This state, including all of its constitutional offices, branches of government, agencies, departments, boards, commissions, councils, committees and all other parts and subdivisions of state government, and all public bodies or instrumentalities of this state and one or more other states; and

(b) Any school district, county, city, village, town and any other public corporation or entity, any combination thereof and any agency of any of the foregoing, and any public body or instrumentality of any political subdivision of this state and one or more other states or one or more political subdivisions of one or more other states.

(17m) INDIAN TRIBE. "Indian tribe" has the meaning given in 25 USC 450b (e), and includes any subdivision, subsidiary, or business enterprise that is wholly owned by such an entity.

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(18) INSTITUTION OF HIGHER EDUCATION. "Institution of higher education" means a nonprofit or public educational institution which provides an educational program for which it awards a bachelor's or higher degree, or provides a program which is acceptable for full credit toward such a degree or a program of training to prepare students for gainful employment in a recognized occupation, and admits as regular students only individuals having a certificate of graduation from a high school, or the recognized equivalent of such a certificate.

(18m) LOGGER. "Logger" means a skidding operator or piece cutter with a forest products manufacturer or a logging contractor.

(19) NONPROFIT ORGANIZATIONS. A "nonprofit organization" is an organization described in section 501 (c) (3) of the internal revenue code which is exempt from federal income tax under s. 501 (a) of the internal revenue code.

(20) PARTIAL UNEMPLOYMENT. An employee is "partially unemployed" in any week for which he or she earns some wages and is eligible for some benefits under s. 108.05 (3).

(20g) PART−TIME INTERMITTENT CARE. "Part−time intermittent care," as defined by the department of health services under s. 49.45 (10), means skilled nursing service that is provided in the home of a recipient of medical assistance under ch. 49 under a written plan of care that specifies the medical necessity of the care.

(20m) PART−TIME WORK. "Part−time work" means work performed for less than 32 hours per week.

(20r) PARTNERSHIP. "Partnership" has the meaning given in s. 178.03.

(21) PAYROLL. (a) "Payroll" means all wages paid directly or indirectly by an employer within a certain period to individuals with respect to their employment by that employer, and includes all such wages for work which is excluded under sub. (15) (k) if the wages paid for such work:

1. Are subject to a tax under the federal unemployment tax act or are exempted from that tax only because the federal unemployment tax act (26 USC 3301 to 3311) applies to a lesser amount of wages paid to an individual during a calendar year than the amount specified in par. (b); and

2. Are not subject to contributions under another unemployment insurance law.

(b) Notwithstanding par. (a), except as provided in s. 108.151 (7) (a), an employer's payroll for calendar years prior to 2009 includes only the first $10,500 of wages paid by an employer to an individual during each calendar year, for calendar years 2009 and 2010 includes only the first $12,000 of such wages, for calendar years 2011 and 2012 includes only the first $13,000 of such wages, and for calendar years after 2012 includes only the first $14,000 of such wages, including any wages paid for any work covered by the unemployment insurance law of any other state, except as authorized in s. 108.17 (5).

(c) If the federal unemployment tax is amended to apply to a higher amount of wages paid to an individual during a calendar year than the amount specified in par. (b), then the higher amount shall likewise apply under par. (b), as a substitute for the amount there specified, starting with the same period to which the federal amendment first applies.

(21c) PRIVATE−DUTY NURSING SERVICE. "Private−duty nursing service" means skilled nursing service under a written plan of care that specifies the medical necessity of the care, which is provided to a recipient of medical assistance under ch. 49 whose medical condition requires more continuous skilled nursing service than may be provided as part−time intermittent care.

(21e) PROFESSIONAL EMPLOYER ORGANIZATION. "Professional employer organization" means any person who is currently registered as a professional employer organization with the department of safety and professional services in accordance with ch. 461, who contracts to provide the nontemporary, ongoing employee workforce of more than one client under a written leasing contract, the majority of whose clients are not under the same ownership, management, or control as the person other than through the terms of the contract, and who under contract and in fact:

(a) Has the right to hire and terminate the employees who perform services for the client and to reassign the employees to other clients;

(b) Sets the rate of pay of the employees, whether or not through negotiations and whether or not the responsibility to set the rate of pay is shared with the client;

(c) Has the obligation to and pays the employees from its own accounts;

(d) Has a general right of direction and control over the employees, including corporate officers, which right may be shared with the client to the degree necessary to allow the client to conduct its business, meet any fiduciary responsibility, or comply with any applicable regulatory or statutory requirements;

(e) Assumes responsibility for the unemployment insurance coverage of the employees, files all required reports, pays all required contributions or reimbursements due on the wages of the employees, and otherwise complies with all of the provisions of this chapter that are applicable to employers on behalf of the client;

(f) Has the obligation to establish, fund, and administer employee benefit plans for the employees; and

(g) Provides notice of the employee leasing arrangement to the employees.

(21m) QUARTER. "Quarter" means a 3−month period ending on March 31, June 30, September 30 or December 31.

(21s) RELATED CORPORATIONS. "Related corporations" means 2 or more corporations to which at least one of the following conditions applies:

(a) The corporations are members of a controlled group of corporations, as defined in 26 USC 1563, or would be members if 26 USC 1563 (a) (4) and (b) did not apply and if the phrase "more than fifty percent" were substituted for the phrase "at least eighty percent" wherever it appears in 26 USC 1563 (a).

(b) If the corporations do not issue stock, either 50% or more of the members of one corporation's governing body are members of the other corporation's governing body, or the holders of 50% or more of the voting power to select such members are concurrently the holders of more than 50% of that power in respect to the other corporation.

(c) Fifty percent or more of one corporation's officers are concurrently officers of the other corporation.

(d) Thirty percent or more of one corporation's employees are concurrently employees of the other corporation.

(22) RESERVE PERCENTAGE. "Reserve percentage" shall for contribution purposes refer to the status of an employer's account, as determined by the department as of the applicable "computation date". In calculating an employer's net reserve as of any computation date, the employer's account shall be charged with benefits paid on or before said date, and shall be credited with contributions, on the employer's payroll through said date, if paid by the close of the month which follows said date or if paid pursuant to s. 108.18 (7) and within the period therein specified. The employer's "reserve percentage" means the net reserve of the employer's account as of the computation date, stated as a percentage of the employer's "payroll" in the year ending on such date or in the year applicable under s. 108.18 (6).

(22m) SCHOOL YEAR EMPLOYEE. "School year employee" means an employee of an educational institution or an educational service agency, or an employee of a government unit, Indian tribe, or nonprofit organization which provides services to or on behalf of an educational institution, who performs services under an employment contract which does not require the performance of services on a year−round basis.

(23) SEASONAL EMPLOYER. "Seasonal employer" means an employer designated by the department under s. 108.066.

(23g) SKILLED NURSING SERVICE. "Skilled nursing service" means professional nursing service that is provided under a physi-

cian's order, that requires the skills of a licensed registered nurse or licensed practical nurse, and that is provided directly by the licensed registered nurse or licensed practical nurse or directly by the licensed practical nurse under the supervision of the licensed registered nurse.

(24) STANDARD RATE. As to any calendar year, "standard rate" means the combined rate of contributions from the applicable schedules of s. 108.18 (4) and (9) which is closest to but not less than 5.4%.

(24m) TEMPORARY HELP COMPANY. "Temporary help company" means an entity which contracts with a client to supply individuals to perform services for the client on a temporary basis to support or supplement the workforce of the client in situations such as personnel absences, temporary personnel shortages, and workload changes resulting from seasonal demands or special assignments or projects, and which, both under contract and in fact:

(a) Negotiates with clients for such matters as time, place, type of work, working conditions, quality, and price of the services;

(b) Determines assignments or reassignments of individuals to its clients, even if the individuals retain the right to refuse specific assignments;

(c) Sets the rate of pay of the individuals, whether or not through negotiation;

(d) Pays the individuals from its account or accounts; and

(e) Hires and terminates individuals who perform services for the clients.

(25) TOTAL UNEMPLOYMENT. An employee is "totally unemployed" in any week for which he or she earns no wages.

(25e) TRUCKER. "Trucker" means a contract operator with a trucking carrier.

(25m) VALID NEW CLAIM WEEK. "Valid new claim week" means the first week of an employee's benefit year.

(25s) VOCATIONAL TRAINING. "Vocational training" includes technical, skill−based, or job readiness training intended to pursue a career.

(26) WAGES. Unless the department otherwise specifies by rule:

(a) "Wages" means every form of remuneration payable, directly or indirectly, for a given period, or payable within a given period if this basis is permitted or prescribed by the department, by an employing unit to an individual for personal services.

(b) "Wages" includes:

1. Any payment in kind or other similar advantage received from an individual's employing unit for personal services, except as provided in par. (c).

2. The value of an employee achievement award that is compensation for services.

3. The value of tips that are received while performing services which constitute employment, and that are included in a written statement furnished to an employer under 26 USC 6053 (a).

4. Any payment under a deferred compensation and salary reduction arrangement which is treated as wages under 26 USC 3306 (r).

5. Any payment made by a corporation electing to be taxed as a partnership under subchapter S of chapter 1 of the federal internal revenue code, 26 USC 1361 to 1379, to an officer, which is reasonable compensation for services performed for the corporation, or the reasonable value of services performed by an officer for such a corporation, if the officer receives no payment for the services or less than the reasonable value of the services, except:

a. A distribution of earnings and profits which is in excess of any such payment;

b. A loan to an officer evidenced by a promissory note signed by the officer prior to the payment of the loan proceeds and recorded in the records of such a corporation as a loan to the officer;

c. A repayment of a loan or payment of interest on a loan made by an officer to such a corporation and recorded in the records of the corporation as a liability of the corporation;

d. A reimbursement by such a corporation of reasonable corporate expenses incurred by an officer which is documented by a written expense voucher and recorded in the records of the corporation as corporate expenses; or

e. A reasonable lease or rental payment to an officer who owns property which is leased or rented to such a corporation.

(c) "Wages" does not include:

1. The amount of any payment, including any amount paid by an employer for insurance or annuities or into an account to provide for such payment, made to or on behalf of an employee or any of his or her dependents under a plan or system established by an employer which makes provision for its employees generally, or for its employees generally and their dependents, or for a class or classes of its employees, or for a class or classes of its employees and their dependents, on account of:

a. Sickness or accident disability, except that in the case of payments made to an employee or any of his or her dependents, "wages" excludes only payments which are received under ch. 102 or under any federal law which provides for payments on account of a work−related injury or illness analogous to those provided under ch. 102 as a result of employment for an employer;

b. Medical or hospitalization expenses in connection with sickness or accident disability; or

c. Death.

2. Any payment for sickness or accident disability, or medical or hospitalization expenses in connection with sickness or accident disability, made by an employer to or on behalf of an employee after the expiration of 6 months following the last month in which the employee worked for the employer.

3. Any payment made to or on behalf of an employee or his or her beneficiary under a cafeteria plan, within the meaning of 26 USC 125, if the payment would not be treated as wages without regard to that plan and if 26 USC 125 would not treat the payment as constructively received.

4. Except as provided in par. (b) 4., any payment made to, or on behalf of, an employee or his or her beneficiary:

a. From or to a trust described in 26 USC 401 (a) which is exempt from taxation under 26 USC 501 (a) at the time of the payment unless the payment is made to an employee of the trust as remuneration for services rendered as an employee and not as a beneficiary of the trust;

b. Under or to an annuity plan which, at the time of the payment, is a plan described in 26 USC 403 (a);

c. Under a simplified employee pension, as defined in 26 USC 408 (k) (1), other than any contributions described in 26 USC 408 (k) (6);

d. Under or to an annuity contract described in 26 USC 403 (b), other than a payment for the purchase of such a contract which is made by reason of a salary reduction agreement, whether evidenced by a written instrument or otherwise;

e. Under or to an exempt governmental deferred compensation plan, as defined in 26 USC 3121 (v) (3); or

f. To supplement pension benefits under a plan or trust described in subd. 4. a. to e. to take into account some portion or all of the increase in the cost of living, as determined by the U.S. secretary of labor, since retirement but only if the payment is under a plan which is treated as a welfare plan under 29 USC 1002 (2) (B) (ii).

5. The payment by an employer, without deduction from the remuneration of an employee, of the tax imposed on the employee under 26 USC 3101 with respect to remuneration paid to the employee for domestic service in a private home of the employer or for agricultural labor.

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6. Remuneration paid in any medium other than cash to an employee for service not in the course of the employer's trade or business.

7. Remuneration paid to or on behalf of an employee if and to the extent that at the time of the payment it is reasonable to believe that a corresponding deduction is allowable under 26 USC 217, determined without regard to 26 USC 274 (n).

8. Any payment or series of payments by an employer to an employee or any of his or her dependents which is paid:

a. Upon or after the termination of an employee's employment relationship because of the employee's death or retirement for disability; and

b. Under a plan established by the employer which makes provision for its employees generally or a class or classes of its employees, or for such employees or class or classes of employees and their dependents, other than a payment or series of payments which would have been paid if the employee's employment relationship had not been so terminated.

9. Any contribution, payment or service provided by an employer which may be excluded from the gross income of an employee, or the employee's spouse or dependents, under the provisions of 26 USC 120 relating to amounts received under qualified group legal services plans.

10. Any payment made or benefit furnished to or for the benefit of an employee if, at the time of the payment or furnishing, it is reasonable to believe that the employee will be able to exclude the payment or benefit from income under 26 USC 127 or 129.

11. The value of any meals or lodging furnished by or on behalf of an employer if, at the time of the furnishing, it is reasonable to believe that the employee will be able to exclude such items from income under 26 USC 119.

12. Any payment made by an employer to a survivor or the estate of a former employee after the year in which the employee died.

13. Any benefit provided to or on behalf of an employee if at the time the benefit is provided it is reasonable to believe that the employee will be able to exclude the benefit from income under 26 USC 117 or 132.

14. The amount of any refund required to be made by an employer under section 421 of the federal medicare catastrophic coverage act of 1988, P.L. 100−360.

15. Remuneration for services performed in a fishing rights−related activity of an Indian tribe by a member of that tribe for another member of that tribe or for a qualified Indian entity, as provided in 26 USC 7873.

16. Any contribution made by an employer into or payment made from a supplemental unemployment benefit plan for employees, if the contribution or payment is not considered "wages" under 26 USC 3306 (b), regardless of whether the plan is part of an employer profit−sharing plan.

17. A stipend received by an individual who is participating in a special occupational training program under s. 108.04 (16m).

NOTE: Subd. 17. is repealed eff. 7−1−13 by 2011 Wis. Act 123.

(26m) WAITING PERIOD. "Waiting period" means any period of time under s. 108.04 (3) for which no benefits are payable to a claimant as a condition precedent to receipt of benefits.

(27) WEEK. "Week" means calendar week, starting Sunday and ending Saturday; but, where an employee starts a working shift on a given Saturday, all of the employee's hours and pay for that shift shall be counted in the calendar week which includes that Saturday.

(28) WEEKLY BENEFIT RATE. An employee's "weekly benefit rate" from a given employer means the amount computed in accordance with s. 108.05.

(29) WORKING DAY. "Working day" has the meaning given in s. 227.01 (14).

History: 1971 c. 53; 1971 c. 213 s. 5; 1973 c. 247; 1975 c. 223, 343; 1975 c. 373 s. 40; 1977 c. 29, 133; 1979 c. 52, 221; 1981 c. 36, 353; 1983 a. 8 ss. 4 to 12, 54; 1983 a. 168; 1983 a. 189 ss. 158 to 161, 329 (25), (28); 1983 a. 384, 477, 538; 1985 a. 17, 29, 332; 1987 a. 38 ss. 6 to 22, 134; 1987 a. 255; 1989 a. 31; 1989 a. 56 ss. 151, 259; 1989 a. 77, 303; 1991 a. 89; 1993 a. 112, 213, 373, 492; 1995 a. 27 ss. 3777, 9130 (4); 1995 a. 118, 225; 1997 a. 3, 27, 39; 1999 a. 15, 82, 83; 2001 a. 35, 103, 105; 2003 a. 197; 2005 a. 25, 86, 149, 441; 2007 a. 20 s. 9121 (6) (a); 2007 a. 59; 2009 a. 180, 287; 2011 a. 32, 123.

An employee can at the same time be an employer, responsible for unemployment compensation contributions. Price County Telephone Co. v. Lord, 47 Wis. 2d 704, 177 N.W.2d 904 (1970).

Under sub. (3) [now sub. (12)], the person must first be found to be an employee under par. (a); the second step is to determine whether an exemption applies. Transport Oil, Inc. v. Cummings, 54 Wis. 2d 256, 195 N.W.2d 649.

CETA employees are disqualified for unemployment compensation by sub. (5) (g) 1. [now sub. (15) (g) 1.]. Bliss v. DILHR, 101 Wis. 2d 245, 304 N.W.2d 783 (Ct. App. 1981).

Owner−operators of semitractors who leased services to a trucking company were considered employees of the trucking company. Stafford Trucking, Inc. v. DILHR, 102 Wis. 2d 256, 306 N.W.2d 79 (Ct. App. 1981).

Corporate owner−operators of trucks were both employers and employees under this section. Wisconsin Cheese Service, Inc. v. DILHR, 108 Wis. 2d 482, 322 N.W.2d 495 (Ct. App. 1982).

Truck owner−operators who leased trucks to a trucking company were not company employees. Star Line Trucking Corp. v. DILHR, 109 Wis. 2d 266, 325 N.W.2d 872 (1982).

Coverage under sub. (3) (a) [now sub. (12) (a)] is broad, almost presumptive. Princess House, Inc. v. DILHR, 111 Wis. 2d 46, 330 N.W.2d 169 (1983).

Graduate students preparing dissertations were "regularly attending classes" under sub. (5) (i) 1. [now sub. (15) (i) 1.] even though they attended no class meetings. Bachrach v. DILHR, 114 Wis. 2d 131, 336 N.W.2d 698 (Ct. App. 1983).

"Wages" includes salaries and benefits received while taking compensatory time off. Transportation Dept. v. LIRC, 122 Wis. 2d 358, 361 N.W.2d 722 (Ct. App. 1984).

When a contractor, in fulfilling a contract with a principal, employs an individual for whom the contractor is subject to the compensation or reimbursement requirements of ch. 108, the individual is the employee of the contractor and not of the principal. Robert Hansen Trucking, Inc. v. LIRC, 126 Wis. 2d 323, 377 N.W.2d 151 (1985).

Profit−sharing distributions are includable under the definition of "wages." La Crosse Footwear v. LIRC, 147 Wis. 2d 419, 434 N.W.2d 392 (Ct. App. 1988).

The commission's conclusion that an employer failed to prove that migrant workers met the sub. (12) (b) exception was reasonable. Yeska v. LIRC, 149 Wis. 2d 363, 440 N.W.2d 823 (Ct. App. 1989).

As the refund of dues to union stewards was not remuneration for services, it did not constitute "wages" under sub. (26), and was not assessable to the union for contribution purposes. Local No. 695 v. LIRC, 154 Wis. 2d 75, 452 N.W.2d 368 (1990).

An employee who provides services on a regular part−time basis while also holding other full−time employment may still qualify as having customarily engaged in an independently established business under sub. (12) (b) 2. Grutzner S.C. v. LIRC, 154 Wis. 2d 648, 453 N.W.2d 920 (Ct. App. 1990).

The direct seller exclusion under sub. (15) (k) 16. is not restricted to persons who actually make sales to consumers in the home, but includes distributors who sell to dealers engaged in the sale of products for resale in the home whose compensation is directly related to the amount of sales made. National Safety Associates, Inc. v. LIRC, 199 Wis. 2d 106, 543 N.W.2d 584 (Ct. App. 1995), 95−1053.

An employment contract under sub. (22m) need not be in writing. Ashleson v. LIRC, 216 Wis. 2d 23, 573 N.W.2d 554 (Ct. App. 1997), 97−1346.

The test of whether work is localized under sub. (15) (b) and (d) focuses not on where the majority of the work is performed, but on whether the work performed outside of the state is incidental to the work performed within the state. Gilbert v. LIRC, 2008 WI App 173, 315 Wis. 2d 726, 762 N.W.2d 671, 06−2694.

The test for determining whether an individual is an employee within the meaning of sub. (12) (bm) follows a two−step analysis. The department carries the burden of proof on this question. If the department demonstrates that the individual performed services for pay, the individual is presumed to be an employee for purposes of unemployment compensation and the burden shifts to the employer to prove that the individual is exempt under sub. (12) (b) or (bm). Gilbert v. LIRC, 2008 WI App 173, 315 Wis. 2d 726, 762 N.W.2d 671, 06−2694.

Institutions of higher education, including VTAE [technical college] districts, are included within the unemployment compensation act by reason of 26 U.S.C.A., sec. 3309 (a) and (d). 61 Atty. Gen. 18.

Strict compliance with all criteria in sub. (12m) and s. 108.065 is required before a company will qualify as an employee service company and the employer for unemployment compensation purposes. 80 Atty. Gen. 154.

Sub. (15) (k) 14. does not conflict with federal law or violate the equal protection clause of the 14th Amendment of the U.S. Constitution. Zambrane v. Reinert, 291 F.3d 964 (2002).

108.025 Coverage of certain corporate officers and limited liability company members. (1) In this section, "principal officer" means:

(a) An individual named as a principal officer in a corporation's most recent annual report or, if that information is not current, an individual holding an office described in the corporation's most recent annual report as a principal officer; or

(b) An individual named as a member of a limited liability company that is treated as a corporation under this chapter in the records of the company required to be kept under s. 183.0405 as of the date of an election under this section.

(2) If an employer is organized as a corporation or limited liability company that is treated as a corporation under this chapter, the employer has no annual payroll for the calendar year pre-

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ceding an election or has an annual payroll of less than the amount specified in s. 108.18 (9) which establishes separate solvency contribution rates for the calendar year preceding an election, and the employer files a notice of election, in the manner prescribed by the department, to exclude the service of all of its principal officers who have a direct or indirect substantial ownership interest in the corporation or limited liability company, employment does not include the service of those officers.

(3) An election of an employer under this section does not apply in any calendar year if the annual payroll of the employer for the preceding calendar year equaled or exceeded the amount specified in s. 108.18 (9) which establishes separate solvency contribution rates.

(4) An employer which files an election under this section may reelect coverage of its principal officers under this section by filing a notice of reelection with the department. An employer which reelects coverage of its principal officers is not eligible to file a notice of election of noncoverage under this section.

(5) To be effective for any calendar year, a notice of election or reelection must be received by the department no later than March 31 except that in the case of an employing unit which becomes an employer during a calendar year, notice of election must be received by the department no later than the date on which the initial contributions of the employer become payable under s. 108.17 (1m), and except that if the due date for a notice of election or reelection falls on a Saturday, Sunday or legal holiday under state or federal law, the due date is the next following day which is not a Saturday, Sunday or legal holiday under state or federal law. If a notice of election or reelection is mailed, it is timely if it is either postmarked by the due date or received by the department no later than 3 days after that date. An election is effective for each calendar year until the employer files a timely notice of reelection.

(6) A principal officer has a direct or indirect substantial ownership interest in a corporation or limited liability company that is treated as a corporation under this section if 25% or more of the ownership interest, however designated or evidenced, in the corporation or limited liability company is owned or controlled, directly or indirectly, by the officer.

History: 1991 a. 89; 2003 a. 197.

108.03 Payment of benefits. (1) Benefits shall be paid to each unemployed and eligible employee from his or her employer's account, under the conditions and in the amounts stated in, or approved by the department pursuant to, this chapter, and at such times, at such places, and in such manner as the department may from time to time approve or prescribe.

(2) The benefit liability of each employer's account shall begin to accrue under s. 108.07 in the first week completed on or after the first day of that calendar year within which the employer's contributions first began to accrue under this chapter.

History: 1971 c. 53; 1975 c. 343; 1985 a. 17; 1987 a. 38 ss. 23, 136; 1993 a. 492; 1999 a. 83.

108.04 Eligibility for benefits. (1) GENERAL DISQUALIFICATIONS AND LIMITATIONS. (a) If an employee is with due notice called on by his or her current employing unit to report for work actually available within a given week and is unavailable for, or unable to perform:

1. Sixteen or less hours of the work available for the week, the employee's eligibility for benefits for that week shall be reduced under par. (bm).

2. More than 16 hours of the work available for the week, the employee is ineligible for benefits for that week.

(b) 1. Except as provided in subd. 2., if an employee's employment is suspended by the employee or the employee's employer or an employee is terminated by the employee's employer, due to the employee's unavailability for work or inability to perform suitable work otherwise available with the employee's employer, or if the employee is on a leave of absence, the employee is ineligible for benefits while the employee is unable to work or unavailable for work.

2. If an employee is absent from work for 16 hours or less in the first week of a leave taken under subd. 1. or in the week in which a suspension or termination under subd. 1. occurs, the employee's eligibility for benefits for that week shall be determined under par. (bm).

(bm) For purposes of par. (a) 1. and (b) 2., the department shall treat the amount that the employee would have earned as wages for a given week in available work as wages earned by the employee and shall apply the method specified in s. 108.05 (3) (a) to compute the benefits payable to the employee. The department shall estimate wages that an employee would have earned if it is not possible to compute the exact amount of wages that would have been earned by the employee.

(f) If an employee is required by law to have a license issued by a governmental agency to perform his or her customary work for an employer, and the employee's employment is suspended or terminated because the employee's license has been suspended, revoked or not renewed due to the employee's fault, the employee is not eligible to receive benefits until 5 weeks have elapsed since the end of the week in which the suspension or termination occurs or until the license is reinstated or renewed, whichever occurs first. The wages paid by the employer with which an employee's employment is suspended or terminated shall be excluded from the employee's base period wages under s. 108.06 (1) for purposes of benefit entitlement while the suspension, revocation or nonrenewal of the license is in effect. This paragraph does not preclude an employee from establishing a benefit year using the wages excluded under this paragraph if the employee qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall charge to the fund's balancing account any benefits otherwise chargeable to the account of an employer that is subject to the contribution requirements of ss. 108.17 and 108.18 from which base period wages are excluded under this paragraph.

(g) Except as provided in par. (gm) and s. 108.06 (7) (d), the base period wages utilized to compute total benefits payable to an individual under s. 108.06 (1) as a result of the following employment shall not exceed 10 times the individual's weekly benefit rate based solely on that employment under s. 108.05 (1):

1. Employment by a partnership or limited liability company that is treated as a partnership under this chapter, if a one−half or greater ownership interest in the partnership or limited liability company is or during such employment was owned or controlled, directly or indirectly, by the individual's spouse, or by the individual's parent if the individual is under age 18, or by a combination of 2 or more of them.

2. Employment by a corporation or limited liability company that is treated as a corporation under this chapter, if one−half or more of the ownership interest, however designated or evidenced, in the corporation or limited liability company is or during such employment was owned or controlled, directly or indirectly, by the individual or by the individual's spouse, or by the individual's parent if the individual is under age 18, or by a combination of 2 or more of them.

3. Except where subd. 2. applies, employment by a corporation or limited liability company that is treated as a corporation under this chapter, if one−fourth or more of the ownership interest, however designated or evidenced, in the corporation or limited liability company is or during such employment was owned or controlled, directly or indirectly, by the individual.

(gm) Paragraph (g) does not apply if the department determines that the individual whose base period wages are being computed was employed by an employer which is a family corporation and the individual's employment was terminated by the employer because of involuntary cessation of business of the family corporation under one or more of the following circumstances:

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1. Dissolution of the family corporation, due to economic inviability, under ch. 180 or the analogous applicable laws of the jurisdiction in which the corporation is incorporated or organized;

2. Filing of a petition in bankruptcy by the family corporation;

3. Filing of a petition in bankruptcy by all owners who are personally liable for any of the debts of the family corporation; or

4. Disposition of a total of 75% or more of the assets of the family corporation using one or more of the following methods:

a. Assignment for the benefit of creditors.

b. Surrender to one or more secured creditors or lienholders.

c. Sale, due to economic inviability, if the sale does not result in ownership or control by substantially the same interests that owned or controlled the family corporation. It is presumed unless shown to the contrary that a sale, in whole or in part, to a spouse, parent or child of an individual who owned or controlled the family corporation, or to any combination of 2 or more of them, is a sale to substantially the same interests that owned or controlled the family corporation.

(h) Each employer shall inform the department in its report under s. 108.09 (1) whenever an individual claims benefits based on employment to which par. (g) applies. Each employee who claims benefits based on employment to which par. (g) applies shall so inform the department when claiming benefits.

(hm) The department may require any claimant to appear before it and to answer truthfully, orally or in writing, any questions relating to the claimant's eligibility for benefits and to provide such demographic information as may be necessary to permit the department to conduct a statistically valid sample audit of compliance with this chapter. A claimant is not eligible to receive benefits for any week in which the claimant fails to comply with a request by the department to provide the information required under this paragraph, or any subsequent week, until the claimant complies or satisfies the department that he or she had good cause for failure to comply with a request of the department under this paragraph. If a claimant later complies with a request by the department or satisfies the department that he or she had good cause for failure to comply with a request, the claimant is eligible to receive benefits as of the week in which the failure occurred, if otherwise qualified.

(i) A claimant who does not provide information sufficient for the department to determine whether the claimant has been discharged for misconduct connected with his or her employment, has voluntarily terminated his or her work, has failed without good cause to accept suitable work when offered, or has failed to return to work with a former employer that recalls the employee within 52 weeks after the employee last worked for that employer is not eligible to receive benefits for the week in which the discharge, termination or failure occurs or any subsequent week. If a claimant later provides the information and has good cause for the initial failure to provide the information, he or she is eligible to receive benefits as of the week in which the discharge, termination or failure occurred, if otherwise qualified. If a claimant later provides the information but does not have good cause for the initial failure to provide the information, he or she is eligible to receive benefits as of the week in which the information is provided, if otherwise qualified.

(2) GENERAL QUALIFYING REQUIREMENTS. (a) Except as provided in par. (b) and subs. (16) (am) and (b) and (16m) (f) and as otherwise expressly provided, a claimant is eligible for benefits as to any given week only if:

NOTE: Par. (a) (intro.) is amended eff. 7−1−13 by 2011 Wis. Act 123 to read:

(a) Except as provided in par. (b) and sub. (16) (am) and (b) and as otherwise expressly provided, a claimant is eligible for benefits as to any given week only if:

1. The individual is able to work and available for work during that week;

2. As of that week, the individual has registered for work; and

3. The individual conducts a reasonable search for suitable work during that week, unless the search requirement is waived under par. (b). The search for suitable work must include 2 actions that constitute a reasonable search as prescribed by rule of the department. This subdivision does not apply to an individual if the department determines that the individual is currently laid off from employment with an employer but there is a reasonable expectation of reemployment of the individual by that employer. In determining whether the individual has a reasonable expectation of reemployment by an employer, the department shall request the employer to verify the individual's employment status and shall also consider other factors, including:

a. The history of layoffs and reemployments by the employer;

b. Any information that the employer furnished to the individual or the department concerning the individual's anticipated reemployment date; and

c. Whether the individual has recall rights with the employer under the terms of any applicable collective bargaining agreement.

(ae) A claimant is not available for work under par. (a) 1. in any week in which he or she is located in a country other than the United States, as defined in s. 108.02 (15) (do) 2., or Canada for more than 48 hours unless the claimant has authorization to work in that other country and there is a reciprocal agreement concerning the payment of unemployment insurance benefits between that other country and the United States.

(b) The requirements for registration for work and search for work shall be prescribed by rule of the department, and the department may by general rule waive these requirements under certain stated conditions.

(bm) A claimant is ineligible to receive benefits for any week for which there is a determination that the claimant failed to conduct a reasonable search for suitable work and the department has not waived the search requirement under par. (b). If the department has paid benefits to a claimant for any such week, the department may recover the overpayment under s. 108.22 (8).

(c) Each employer shall inform his or her employees of the requirements of this subsection in such reasonable manner as the department may prescribe by rule.

(e) Each claimant shall furnish to the department his or her social security number. If a claimant fails, without good cause, to provide his or her social security number, the claimant is not eligible to receive benefits for the week in which the failure occurs or any subsequent week until the week in which he or she provides the social security number. If the claimant has good cause, he or she is eligible to receive benefits as of the week in which the claimant first files a claim for benefits or first requests the department to reactivate an existing benefit claim.

(f) A claimant is ineligible to receive benefits for any week for which benefits are paid or payable because the claimant knowingly provided the department with a false social security number.

Cross−reference: See also chs. DWD 126, 127, and 128, Wis. adm. code.

(3) WAITING PERIOD. The first week of a claimant's benefit year for which the claimant has timely applied and is otherwise eligible for regular benefits under this chapter is the claimant's waiting period for that benefit year.

(4) QUALIFYING CONDITIONS. (a) A claimant is not eligible to start a benefit year unless the claimant has combined base period wages equal to at least 35 times the claimant's weekly benefit rate under s. 108.05 (1), including combined base period wages equal to at least 4 times the claimant's weekly benefit rate under s. 108.05 (1) in one or more quarters outside of the quarter within the claimant's base period in which the claimant has the highest base period wages.

(b) There shall be counted toward the wages required by par. (a) any federal service, within the relevant period, which is assigned to Wisconsin under an agreement pursuant to 5 USC 8501 to 8525.

(c) An employee is not eligible to start a new benefit year unless, subsequent to the start of the employee's most recent benefit year in which benefits were paid to the employee, the employee has performed services and earned wages for those

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services equal to at least 8 times the employee's latest weekly benefit rate under s. 108.05 (1) that was payable to the employee in the employee's most recent benefit year in employment or other work covered by the unemployment insurance law of any state or the federal government.

(5) DISCHARGE FOR MISCONDUCT. Unless sub. (5g) results in disqualification, an employee whose work is terminated by an employing unit for misconduct connected with the employee's work is ineligible to receive benefits until 7 weeks have elapsed since the end of the week in which the discharge occurs and the employee earns wages after the week in which the discharge occurs equal to at least 14 times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be that rate which would have been paid had the discharge not occurred. The wages paid to an employee by an employer which terminates employment of the employee for misconduct connected with the employee's employment shall be excluded from the employee's base period wages under s. 108.06 (1) for purposes of benefit entitlement. This subsection does not preclude an employee who has employment with an employer other than the employer which terminated the employee for misconduct from establishing a benefit year using the base period wages excluded under this subsection if the employee qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall charge to the fund's balancing account any benefits otherwise chargeable to the account of an employer that is subject to the contribution requirements under ss. 108.17 and 108.18 from which base period wages are excluded under this subsection.

(5g) DISCHARGE FOR FAILURE TO NOTIFY EMPLOYER OF ABSENTEEISM OR TARDINESS. (a) If an employee is discharged for failing to notify his or her employer of absenteeism or tardiness that becomes excessive, and the employer has complied with the requirements of par. (d) with respect to that employee, the employee is ineligible to receive benefits until 6 weeks have elapsed since the end of the week in which the discharge occurs and the employee earns wages after the week in which the discharge occurs equal to at least 6 times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be the rate that would have been paid had the discharge not occurred.

(b) For purposes of this subsection, tardiness becomes excessive if an employee is late for 6 or more scheduled workdays in the 12−month period preceding the date of the discharge without providing adequate notice to his or her employer.

(c) For purposes of this subsection, absenteeism becomes excessive if an employee is absent for 5 or more scheduled workdays in the 12−month period preceding the date of the discharge without providing adequate notice to his or her employer.

(d) 1. The requalifying requirements under par. (a) apply only if the employer has a written policy on notification of tardiness or absences that:

a. Defines what constitutes a single occurrence of tardiness or absenteeism;

b. Describes the process for providing adequate notice of tardiness or absence; and

c. Notifies the employee that failure to provide adequate notice of an absence or tardiness may lead to discharge.

2. The employer shall provide a copy of the written policy under subd. 1. to each employee and shall have written evidence that the employee received a copy of that policy.

3. The employer must have given the employee at least one warning concerning the employee's violation of the employer's written policy under subd. 1. within the 12−month period preceding the date of the discharge.

4. The employer must apply the written policy under subd. 1. uniformly to all employees of the employer.

(e) The department shall charge to the fund's balancing account the cost of any benefits paid to an employee that are otherwise chargeable to the account of an employer that is subject to the contribution requirements under ss. 108.17 and 108.18 if the employee is discharged by that employer and par. (a) applies.

(em) If an employee is not disqualified under this subsection, the employee may nevertheless be subject to the disqualification under sub. (5).

(6) DISCIPLINARY SUSPENSION. An employee whose work is suspended by an employing unit for good cause connected with the employee's work is ineligible to receive benefits until 3 weeks have elapsed since the end of the week in which the suspension occurs or until the suspension is terminated, whichever occurs first. This subsection does not preclude an employee from establishing a benefit year during a period in which the employee is ineligible to receive benefits under this subsection if the employee qualifies to establish a benefit year under s. 108.06 (2) (a).

(7) VOLUNTARY TERMINATION OF WORK. (a) If an employee terminates work with an employing unit, the employee is ineligible to receive benefits until 4 weeks have elapsed since the end of the week in which the termination occurs and the employee earns wages after the week in which the termination occurs equal to at least 4 times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be that rate which would have been paid had the termination not occurred. This paragraph does not preclude an employee from establishing a benefit year by using the base period wages paid by the employer from which the employee voluntarily terminated, if the employee is qualified to establish a benefit year under s. 108.06 (2) (a).

(am) Paragraph (a) does not apply if the department determines that the suspension or termination of the claimant's work was in lieu of a suspension or termination by the employer of another employee's work. The claimant shall not be deemed unavailable for the claimant's work with the employer by reason of such suspension or termination.

(b) Paragraph (a) does not apply if the department determines that the employee terminated his or her work with good cause attributable to the employing unit. In this paragraph, "good cause" includes, but is not limited to, a request, suggestion or directive by the employing unit that the employee violate federal or Wisconsin law, or sexual harassment, as defined in s. 111.32 (13), by an employing unit or employing unit's agent or a co−worker, of which the employer knew or should have known but failed to take timely and appropriate corrective action.

(c) Paragraph (a) does not apply if the department determines that the employee terminated his or her work but had no reasonable alternative because the employee was unable to do his or her work, or that the employee terminated his or her work because of the verified illness or disability of a member of his or her immediate family and the verified illness or disability reasonably necessitates the care of the family member for a period of time that is longer than the employer is willing to grant leave; but if the department determines that the employee is unable to work or unavailable for work, the employee is ineligible to receive benefits while such inability or unavailability continues.

(cm) Paragraph (a) does not apply if an employee is hired to work a particular shift and if the department determines that the employee terminated his or her work as the result of a requirement by his or her employing unit to transfer his or her working hours to a shift occurring at a time that would result in a lack of child care for his or her minor children, provided that the employee is able to work and available for full−time work during the same shift that the employee worked in the employee's most recent work with that

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employing unit. For purposes of sub. (2) (a), such an employee is not deemed unavailable for work solely for refusing to work a shift other than the one for which the employee was hired.

(d) Paragraph (a) does not apply if the department determines that the employee terminated his or her work to accept a recall to work for a former employer within 52 weeks after having last worked for such employer.

(e) Paragraph (a) does not apply if the department determines that the employee accepted work which the employee could have failed to accept with good cause under sub. (8) and terminated such work with the same good cause and within the first 10 weeks after starting the work, or that the employee accepted work which the employee could have refused under sub. (9) and terminated such work within the first 10 weeks after starting the work. For purposes of this paragraph, an employee has the same good cause for voluntarily terminating work if the employee could have failed to accept the work under sub. (8) (d) when it was offered, regardless of the reason articulated by the employee for the termination.

(g) Paragraph (a) does not affect an employee's eligibility to receive benefits if the employee:

1. Maintained a temporary residence near the work terminated; and

2. Maintained a permanent residence in another locality; and

3. Terminated such work and returned to his or her permanent residence because the work available to the employee had been reduced to less than 20 hours per week in at least 2 consecutive weeks.

(h) The department shall charge to the fund's balancing account benefits paid to an employee that are otherwise chargeable to the account of an employer that is subject to the contribution requirements of ss. 108.17 and 108.18 if the employee voluntarily terminates employment with that employer and par. (a), (c), (d), (e), (k), (L), (o), (p), (q), (s), or (t) applies.

(j) Paragraph (a) does not apply if the department determines that the employee left or lost his or her work because of reaching the compulsory retirement age used by the employee's employing unit.

(k) Paragraph (a) does not apply to an employee who terminates his or her part−time work if the employee is otherwise eligible to receive benefits because of the loss of the employee's full−time employment and the loss of the full−time employment makes it economically unfeasible for the employee to continue the part−time work.

(L) Paragraph (a) does not apply if the department determines that the employee terminated work to accept employment or other work covered by the unemployment insurance law of any state or the federal government, and earned wages in the subsequent work equal to at least 4 times the employee's weekly benefit rate under s. 108.05 (1) if the work:

1. Offered average weekly wages at least equal to the average weekly wages that the employee earned in the terminated work;

2. Offered the same or a greater number of hours of work than those performed in the work terminated;

3. Offered the opportunity for significantly longer term work; or

4. Offered the opportunity to accept a position for which the duties were primarily discharged at a location significantly closer to the employee's domicile than the location of the terminated work.

(m) Paragraph (a) does not apply to an employee who terminates his or her work with a labor organization if the termination causes the employee to lose seniority rights granted under a collective bargaining agreement and if the termination results in the loss of the employee's employment with the employer which is a party to that collective bargaining agreement.

(n) Paragraph (a) does not apply to an employee who:

1. Terminated work in a position serving as a part−time elected or appointed member of a governmental body or representative of employees;

2. Was engaged in work for an employing unit other than the employing unit in which the employee served under subd. 1. at the time that the employee terminated work under subd. 1.; and

3. Was paid wages in the terminated work constituting not more than 5% of the employee's base period wages for purposes of benefit entitlement.

(o) Paragraph (a) does not apply to an employee who terminates his or her work in one of 2 or more concurrently held positions, at least one of which is full−time work, if the employee terminates his or her work before receiving notice of termination from a position which is full−time work.

(p) Paragraph (a) does not apply if the department determines that an employee, while claiming benefits for partial unemployment, terminated work to accept employment or other work covered by the unemployment insurance law of any state or the federal government, if that work offered an average weekly wage greater than the average weekly wage earned in the work terminated.

(q) Paragraph (a) does not apply if the department determines that an employee, while serving as a member of the U.S. armed forces, was engaged concurrently in other work and terminated that work as a result of the employee's honorable discharge or discharge under honorable conditions from active duty as a member of the U.S. armed forces for a reason that would qualify the employee to receive unemployment compensation under 5 USC 8521.

(r) Paragraph (a) does not apply if the department determines that the employee owns or controls, directly or indirectly, an ownership interest, however designated or evidenced, in a family corporation and the employee's employment was terminated by the employer because of an involuntary cessation of the business of the corporation under one or more of the conditions specified in sub. (1) (gm). In this paragraph, "family corporation" has the meaning given in s. 108.02 (15m) and also includes a corporation or a limited liability company that is treated as a corporation under this chapter in which 50% or more of the ownership interest is or was owned or controlled, directly or indirectly, by one or more brothers or sisters of a claimant, or by a combination of one or more brothers or sisters and one or more of the persons specified in s. 108.02 (15m) (a).

(s) 1. In this paragraph:

a. "Domestic abuse" means physical abuse, including a violation of s. 940.225 (1), (2) or (3), or a threat of physical abuse by an adult family or adult household member against another family or household member; by an adult person against his or her spouse or former spouse; by an adult person against a person with whom the person has a child in common; or by an adult person against an unrelated adult person with whom the person has had a personal relationship.

b. "Family member" means a spouse, parent, child or person related by blood or adoption to another person.

bn. "Health care professional" has the meaning given in s. 180.1901 (1m).

c. "Household member" means a person who is currently or formerly residing in a place of abode with another person.

d. "Law enforcement agency" has the meaning given in s. 165.83 (1) (b) and includes a tribal law enforcement agency as defined in s. 165.83 (1) (e).

e. "Protective order" means a temporary restraining order or an injunction issued by a court of competent jurisdiction.

2. Paragraph (a) does not apply if the employee:

a. Terminates his or her work due to domestic abuse, concerns about personal safety or harassment, concerns about the safety or harassment of his or her family members who reside with the

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employee or concerns about the safety or harassment of other household members; and

b. Provides to the department a protective order relating to the domestic abuse or concerns about personal safety or harassment issued by a court of competent jurisdiction, a report by a law enforcement agency documenting the domestic abuse or concerns, or evidence of the domestic abuse or concerns provided by a health care professional or an employee of a domestic violence shelter.

(t) Paragraph (a) does not apply if the department determines that the employee's spouse changed his or her place of employment to a place to which it is impractical to commute and the employee terminated his or her work to accompany the spouse to that place.

(7m) VOLUNTARY REDUCTION IN HOURS OF EMPLOYMENT. An employee whose employer grants the employee's voluntary request to reduce indefinitely the number of hours of employment usually worked by the employee voluntarily terminates his or her employment within the meaning of sub. (7). The wages earned by the employee from that employer for any week in which the reduction requested by the employee is in effect may not be used to meet the requalification requirement provided in sub. (7) (a) applicable to that termination if the employer has notified the employee in writing, prior to the time that the request is granted, of the effect of this subsection. The department shall charge to the fund's balancing account benefits paid to such an employee that are otherwise chargeable to the account of an employer that grants an employee's request under this subsection, for each week in which this subsection applies, if the employer is subject to the contribution requirements of ss. 108.17 and 108.18.

(8) SUITABLE WORK. (a) If an employee fails, without good cause, to accept suitable work when offered, the employee is ineligible to receive benefits until 4 weeks have elapsed since the end of the week in which the failure occurs and the employee earns wages after the week in which the failure occurs equal to at least 4 times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be that rate which would have been paid had the failure not occurred. This paragraph does not preclude an employee from establishing a benefit year during a period in which the employee is ineligible to receive benefits under this paragraph if the employee qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall charge to the fund's balancing account any benefits otherwise chargeable to the account of an employer that is subject to the contribution requirements under ss. 108.17 and 108.18 whenever an employee of that employer fails, without good cause, to accept suitable work offered by that employer.

(c) If an employee fails, without good cause, to return to work with a former employer that recalls the employee within 52 weeks after the employee last worked for that employer, the employee is ineligible to receive benefits until 4 weeks have elapsed since the end of the week in which the failure occurs and the employee earns wages after the week in which the failure occurs equal to at least 4 times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be that rate which would have been paid had the failure not occurred. This paragraph does not preclude an employee from establishing a benefit year during a period in which the employee is ineligible to receive benefits under this paragraph if the employee qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall charge to the fund's balancing account any benefits otherwise chargeable to the account of any employer that is subject to the contribution requirements under ss. 108.17 and 108.18 whenever an employee of that employer fails, without good cause, to return to work with that employer. If an employee receives actual notice of a recall to work, par. (a) applies in lieu of this paragraph.

(d) An employee shall have good cause under par. (a) or (c), regardless of the reason articulated by the employee for the failure, if the department determines that the failure involved work at a lower grade of skill or significantly lower rate of pay than applied to the employee on one or more recent jobs, and that the employee had not yet had a reasonable opportunity, in view of labor market conditions and the employee's degree of skill, but not to exceed 6 weeks after the employee became unemployed, to seek a new job substantially in line with the employee's prior job skill and rate of pay.

(dm) A claimant has good cause under par. (a) if the claimant is participating in special occupational training under sub. (16m) at the time that the claimant receives an offer of suitable work and the department determines that there is a reasonable expectation that the claimant will receive an offer of full−time work at the end of the training period.

NOTE: Par. (dm) is repealed eff. 7−1−13 by 2011 Wis. Act 123.

(e) If the department determines that a failure under this subsection has occurred with good cause, but that the employee is unable to work or unavailable for work, the employee shall be ineligible for the week in which such failure occurred and while such inability or unavailability continues.

(f) This subsection does not apply to an individual claiming extended benefits if the individual fails to provide sufficient evidence that his or her prospects for obtaining work in his or her customary occupation within a period of time not exceeding 4 weeks, beginning with the first week of eligibility for extended benefits, are good.

(9) PROTECTION OF LABOR STANDARDS. Benefits shall not be denied under this chapter to any otherwise eligible individual for refusing to accept new work under any of the following conditions:

(a) If the position offered is vacant due directly to a strike, lockout or other labor dispute.

(b) If the wages, hours, including arrangement and number, or other conditions of the work offered are substantially less favorable to the individual than those prevailing for similar work in the locality.

(c) If as a condition of being employed the individual would be required to join a company union or to resign from or refrain from joining any bona fide labor organization.

(10) LABOR DISPUTE. (a) An employee who has left or partially or totally lost his or her work with an employing unit because of a strike or other bona fide labor dispute, other than a lockout, is not eligible to receive benefits based on wages paid for employment prior to commencement of the dispute for any week in which the dispute is in active progress in the establishment in which the employee is or was employed, except as provided in par. (b).

(b) An employee who did not establish a benefit year prior to commencement of a strike or other bona fide labor dispute, other than a lockout, may establish a benefit year after commencement of the dispute if the employee qualifies to establish a benefit year under s. 108.06 (2) (a), but the wages paid to the employee for employment prior to commencement of the dispute shall be excluded from the employee's base period wages under sub. (4) (a) and ss. 108.05 (1) and 108.06 (1) for any week in which the dispute is in active progress in the establishment in which the employee is or was employed.

(c) For purposes of this subsection, if the active progress of a strike or other bona fide labor dispute ends on a Sunday, it is not in "active progress" in the calendar week beginning on that Sunday as to any employee who did not normally work on Sundays in the establishment in which the labor dispute occurs.

(d) In this subsection, "lockout" means the barring of one or more employees from their employment in an establishment by an

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employer as a part of a labor dispute, which is not directly subsequent to a strike or other job action of a labor union or group of employees of the employer, or which continues or occurs after the termination of a strike or other job action of a labor union or group of employees of the employer.

(11) FRAUDULENT CLAIMS. (a) If a claimant, in filing his or her application for benefits or claim for any week, conceals any material fact relating to his or her eligibility for benefits, the claimant is ineligible for benefits as provided in par. (be).

(b) If a claimant, in filing a claim for any week, conceals any of his or her wages earned in or paid or payable for that week, the claimant is ineligible for benefits as provided in par. (be).

(be) A claimant is ineligible for benefits for acts of concealment described in pars. (a) and (b) as follows:

1. For each single act of concealment occurring before the date of the first determination of concealment under par. (a) or (b), the claimant is ineligible for benefits for which he or she would otherwise be eligible in an amount equivalent to 2 times the claimant's weekly benefit rate under s. 108.05 (1) for the week in which the claim is made.

2. For each single act of concealment occurring after the date of the first determination of concealment under par. (a) or (b), the claimant is ineligible for benefits for which he or she would otherwise be eligible in an amount equivalent to 4 times the claimant's weekly benefit rate under s. 108.05 (1) for the week in which the claim is made.

3. For each single act of concealment occurring after the date of a 2nd or subsequent determination of concealment under par. (a) or (b), the claimant is ineligible for benefits for which he or she would otherwise be eligible in an amount equivalent to 8 times the claimant's weekly benefit rate under s. 108.05 (1) for the week in which the claim is made.

(bh) In addition to the penalty for benefits resulting from concealment as provided in par. (be), the department shall assess a penalty against the claimant in an amount equal to 15 percent of the benefit payments erroneously paid to the claimant as a result of one or more acts of concealment described in pars. (a) and (b).

(bm) The department shall apply any ineligibility under par. (be) against benefits and weeks of eligibility for which the claimant would otherwise be eligible after the week of concealment and within 6 years after the date of an initial determination issued under s. 108.09 finding that a concealment occurred. The claimant shall not receive waiting period credit under s. 108.04 (3) for the period of ineligibility applied under par. (be). If no benefit rate applies to the week for which the claim is made, the department shall use the claimant's benefit rate for the claimant's next benefit year beginning after the week of concealment to determine the amount of the benefit reduction.

(c) Any employing unit that aids and abets a claimant in committing or attempts to aid and abet a claimant in committing an act of concealment described in par. (a) or (b) may, by a determination issued under s. 108.10, be required, as to each act of concealment the employing unit aids and abets or attempts to aid and abet, to forfeit an amount equal to the amount of the benefits the claimant improperly received as a result of the concealment. In addition, the employing unit shall be penalized as follows:

1. The employing unit shall forfeit $500 for each single act of concealment that the employing unit aids and abets or attempts to aid and abet a claimant to commit occurring before the date of the first determination that the employing unit has so acted.

2. The employing unit shall forfeit $1,000 for each single act of concealment that the employing unit aids and abets or attempts to aid and abet a claimant to commit occurring after the date of the first determination that the employing unit has so acted in which a penalty is applied under subd. 1. but on or before the date of the first determination that the employing unit has so acted in which a penalty is applied under this subdivision.

3. The employing unit shall forfeit $1,500 for each single act of concealment that the employing unit aids and abets or attempts to aid and abet a claimant to commit occurring after the date of the first determination that the employing unit has so acted in which a penalty is applied under subd. 2.

(cm) If any person makes a false statement or representation in order to obtain benefits in the name of another person, the benefits received by that person constitute a benefit overpayment. Such person may, by a determination or decision issued under s. 108.095, be required to repay the amount of the benefits obtained and be assessed an administrative assessment in an additional amount equal to the amount of benefits obtained.

(d) In addition to other remedies, the department may, by civil action, recover any benefits obtained by means of any false statement or representation or any administrative assessment imposed under par. (cm). Chapter 778 does not apply to collection of any benefits or assessment under this paragraph.

(e) This subsection may be applied even when other provisions, including penalty provisions, of this chapter are applied.

(f) All amounts forfeited under par. (c) and all collections from administrative assessments under par. (cm) shall be credited to the administrative account.

(g) For purposes of this subsection, "conceal" means to intentionally mislead or defraud the department by withholding or hiding information or making a false statement or misrepresentation.

(12) PREVENTION OF DUPLICATE PAYMENTS. (b) Any individual who receives, through the department, any other type of unemployment benefit or allowance for a given week is ineligible for benefits for that same week under this chapter, except as specifically required for conformity with the federal trade act of 1974 (P.L. 93−618).

(c) Any individual who receives unemployment insurance for a given week under any federal law through any federal agency shall be ineligible for benefits paid or payable for that same week under this chapter.

(d) Any individual who receives unemployment insurance for a given week under the law of any other state, with no use of benefit credits earned under this chapter, shall be ineligible for benefits paid or payable for that same week under this chapter.

(e) Any individual who receives a temporary total disability payment for a whole week under ch. 102 or under any federal law which provides for payments on account of a work−related injury or illness analogous to those provided under ch. 102 shall be ineligible for benefits paid or payable for that same week under this chapter unless otherwise provided by federal law. A temporary total disability payment or a temporary partial disability payment under those provisions received by an individual for part of a week shall be treated as wages for purposes of eligibility for benefits for partial unemployment under s. 108.05 (3).

(13) NOTIFICATION AS TO INELIGIBILITY. (a) The department shall apply any provision of this chapter which may disqualify a claimant from receiving benefits whether or not the claimant's employing unit questions the claimant's eligibility or files the report required under s. 108.09 (1).

(b) If an employer fails to file the required wage report under s. 108.205 for an employee who has claimed benefits from the employer's account, the department may compute and proceed to pay the benefits thus claimed, based on the claimant's statements and any other information then available.

(c) If an employer, after notice of a benefit claim, fails to file an objection to the claim under s. 108.09 (1), any benefits allowable under any resulting benefit computation shall, unless the department applies a provision of this chapter to disqualify the claimant, be promptly paid. Except as otherwise provided in this paragraph, any eligibility question in objection to the claim raised by the employer after benefit payments to the claimant are commenced does not affect benefits paid prior to the end of the week in which a determination is issued as to the eligibility question unless the benefits are erroneously paid without fault on the part of the employer. Except as otherwise provided in this paragraph, if an employer fails to provide correct and complete information

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requested by the department during a fact−finding investigation, but later provides the requested information, benefits paid prior to the end of the week in which a redetermination is issued regarding the matter or, if no redetermination is issued, prior to the end of the week in which an appeal tribunal decision is issued regarding the matter, are not affected by the redetermination or decision, unless the benefits are erroneously paid without fault on the part of the employer as provided in par. (f). If benefits are erroneously paid because the employer and the employee are at fault, the department shall charge the employer for the benefits and proceed to create an overpayment under s. 108.22 (8) (a). If benefits are erroneously paid without fault on the part of the employer, regardless of whether the employee is at fault, the department shall charge the benefits as provided in par. (d), unless par. (e) applies, and proceed to create an overpayment under s. 108.22 (8) (a). If benefits are erroneously paid because an employer is at fault and the department recovers the benefits erroneously paid under s. 108.22 (8), the recovery does not affect benefit charges made under this paragraph.

(d) 1. If the department finds that any benefits charged to an employer's account have been erroneously paid to an employee without fault by the employer, the department shall notify the employee and the employer of the erroneous payment.

2. If recovery of an overpayment is permitted under s. 108.22 (8) (c) and benefits are currently payable to the employee from the employer's account, the department may correct the error by adjusting the benefits accordingly.

3. To correct any erroneous payment not so adjusted that was charged to the account of an employer that is subject to the contribution requirements of ss. 108.17 and 108.18, the department shall:

a. If recovery of an overpayment is permitted under s. 108.22 (8) (c), restore the proper amount to the employer's account and charge that amount to the fund's balancing account, and shall thereafter reimburse the balancing account by crediting to it benefits which would otherwise be payable to, or cash recovered from, the employee or;

b. If recovery of an overpayment is not permitted under s. 108.22 (8) (c), restore the proper amount to the employer's account and charge that amount to the fund's balancing account unless s. 108.07 (5) (c) applies.

4. To correct any erroneous payment not so adjusted from the account of an employer which is a government unit, an Indian tribe, or a nonprofit organization and which has elected reimbursement financing, the department shall:

a. If recovery of an overpayment is permitted under s. 108.22 (8) (c), credit to the account benefits which would otherwise be payable to, or cash received from, the employee; or

b. If recovery of an overpayment is not permitted under s. 108.22 (8) (c), restore the proper amount to the employer's account and charge that amount in accordance with s. 108.07 (5).

(e) If the department erroneously pays benefits from one employer's account and a 2nd employer is at fault, the department shall credit the benefits paid to the first employer's account and charge the benefits paid to the 2nd employer's account. Filing of a tardy or corrected report or objection does not affect the 2nd employer's liability for benefits paid prior to the end of the week in which the department makes a recomputation of the benefits allowable or prior to the end of the week in which the department issues a determination concerning any eligibility question raised by the report or by the 2nd employer. If the 2nd employer fails to provide correct and complete information requested by the department during a fact−finding investigation, but later provides the requested information, the department shall charge to the account of the 2nd employer the cost of benefits paid prior to the end of the week in which a redetermination is issued regarding the matter or, if no redetermination is issued, prior to the end of the week in which an appeal tribunal decision is issued regarding the matter, unless the benefits erroneously are paid without fault on the part of the employer as provided in par. (f). If the department recovers the benefits erroneously paid under s. 108.22 (8), the recovery does not affect benefit charges made under this paragraph.

(f) If benefits are erroneously paid because the employer fails to file a report required by this chapter, the employer fails to provide correct and complete information on the report, the employer fails to object to the benefit claim under s. 108.09 (1), the employer fails to provide correct and complete information requested by the department during a fact−finding investigation, unless an appeal tribunal, the commission, or a court of competent jurisdiction finds that the employer had good cause for the failure to provide the information, or the employer aids and abets the claimant in an act of concealment as provided in sub. (11), the employer is at fault. If benefits are erroneously paid because an employee commits an act of concealment as provided in sub. (11) or fails to provide correct and complete information to the department, the employee is at fault.

Cross−reference: See also ch. DWD 123, Wis. adm. code.

(14) WAR−TIME APPLICATION OF SUBSECTION (7) OR (8). If the department finds that the official war−time manpower policies of the United States are or may be materially hampered, in any clearly definable class of cases, by any application of sub. (7) or (8), so as to interfere with the effective war−time use of civilian manpower in Wisconsin, the department may by general rule, after public hearing, modify or suspend such application accordingly.

(16) APPROVED TRAINING. (a) In this subsection, "approved training" means:

1. A course of vocational training or basic education which is a prerequisite to such training in which an individual is enrolled if:

a. The course is expected to increase the individual's opportunities to obtain employment;

b. The course is given by a school established under s. 38.02 or another training institution approved by the department;

c. The individual is enrolled full time as determined by the training institution;

d. The course does not grant substantial credit leading to a bachelor's or higher degree; and

e. The individual is attending regularly and making satisfactory progress in the course.

2. A program administered by the department for the training of unemployed workers, other than the youth apprenticeship program under s. 106.13;

3. The plan of any state for training under the federal trade act, 19 USC 2296; or

4. A plan for training approved under the federal workforce investment act, 29 USC 2822.

(am) The department shall not apply any benefit reduction or disqualification under sub. (1) (a), (2) (a), or (8), or s. 108.141 (3g) (a) or (c) to any otherwise eligible individual for any week as a result of the individual's enrollment in approved training.

(b) The department shall not apply any benefit reduction or disqualification under sub. (1) (b), (2) (a), (7) (c), or (8) (e) or s. 108.141 (3g) (d) that is not the result of approved training while an individual is enrolled in approved training.

(d) If an individual is enrolled in approved training specified in par. (a) 3. or 4.:

1. The department shall not deny benefits under sub. (7) as a result of the individual's leaving unsuitable work to enter or continue such training, as a result of the individual's leaving work that the individual engaged in on a temporary basis during a break in the training or a delay in the commencement of the training, or because the individual left on−the−job training not later than 30 days after commencing that training because the individual did not meet the requirements of the federal trade act under 19 USC 2296 (c) (1) (B); and

2. The requalifying requirements under subs. (7) and (8) do not apply while the individual is enrolled in approved training specified in par. (a) 3. or 4.

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(e) The department shall charge to the fund's balancing account the cost of benefits paid to an individual that are otherwise chargeable to the account of an employer that is subject to the contribution requirements of ss. 108.17 and 108.18 if the individual receives benefits based on the application of par. (am), (b), or (d).

(f) As a condition to qualification of a course as approved training for an individual under this subsection, the department may require a certification from the training institution showing the individual's attendance and progress in the course.

(16m) SPECIAL OCCUPATIONAL TRAINING. (a) In this subsection, "special occupational training" means training other than approved training that is offered directly by an employer to a claimant who is not employed by the employer.

(b) The department shall administer a pilot program to offer special occupational training for claimants who wish to participate in areas of this state designated by the department served by 3 local workforce development boards under 29 USC 2832. The department shall offer the program within the entire area served by each designated local workforce development board.

(c) The department shall accept applications from employers to offer special occupational training to claimants and shall offer claimants the opportunity to receive placements to receive the training. On the application, an employer shall affirm that it has one job opening, as of the date of the application, for each training participant that it seeks in a position that a successful participant would potentially qualify to fill. If the department finds that an employer providing placements under this subsection has not hired a reasonable percentage of qualified trainees, the department may decline to accept further applications for placements from that employer.

(d) The department shall place claimants who apply to receive special occupational training with employers who offer placements. The department may only place a claimant to receive special occupational training during a claimant's benefit year.

(e) Each placement shall be for a period not exceeding 6 weeks. A claimant may participate in special occupational training for not less than 20 nor more than 24 hours per week during a placement. No claimant may receive more than 2 placements during his or her benefit year. No claimant may receive a placement for any period that includes a week beginning after the end of the first 26 weeks of the claimant's benefit year.

(f) A claimant who participates in special occupational training is not disqualified from receiving benefits solely on account of receiving the training. The department may suspend a claimant's obligation to be available for work during those hours in which the claimant participates in special occupational training but the claimant shall maintain his or her availability for work during other hours of the work week. Except as authorized in s. 108.04 (8) (dm) and this subsection, a claimant shall maintain his or her eligibility for benefits during the placement and shall terminate a placement if necessary to accept any work that the claimant is required to accept in order to maintain continuous eligibility for benefits.

(g) The department shall pay a stipend of $75 per week to each claimant who participates in special occupational training unless the claimant declines the stipend for the entire period of a placement by notifying the department in writing of the declination. The department shall make the payments from the appropriation under s. 20.445 (1) (fw).

(i) The department shall issue a training certificate to each claimant upon successful completion of each special occupational training placement. The certificate shall describe the skills in which the claimant received training.

(j) The department may promulgate rules required to implement this section.

NOTE: Sub. (16m) is repealed eff. 7−1−13 by 2011 Wis. Act 123.

(17) EDUCATIONAL EMPLOYEES. (a) A school year employee of an educational institution who performs services in an instructional, research or principal administrative capacity is ineligible for benefits based on such services for any week of unemployment which occurs:

1. During the period between 2 successive academic years or terms, if the school year employee performed such services for any educational institution in the first such year or term and if there is reasonable assurance that he or she will perform such services for any educational institution in the 2nd such year or term; or

2. During the period between 2 regular but not successive academic terms, when an agreement between an employer and a school year employee provides for such a period, if the school year employee performed such services for any educational institution in the first such term and if there is reasonable assurance that he or she will perform such services for any educational institution in the 2nd such term.

(b) A school year employee of a government unit, Indian tribe, or nonprofit organization which provides services to or on behalf of an educational institution who performs services in an instructional, research, or principal administrative capacity is ineligible for benefits based on such services for any week of unemployment which occurs:

1. During the period between 2 successive academic years or terms, if the school year employee performed such services for any such government unit, Indian tribe, or nonprofit organization in the first such year or term and if there is reasonable assurance that he or she will perform such services for any such government unit, Indian tribe, or nonprofit organization in the 2nd such year or term; or

2. During the period between 2 regular but not successive academic terms, when an agreement between an employer and a school year employee provides for such a period, if the school year employee performed such services for any such government unit, Indian tribe, or nonprofit organization in the first such term and if there is reasonable assurance that he or she will perform such services for any such government unit, Indian tribe, or nonprofit organization in the 2nd such term.

(c) A school year employee of an educational service agency who performs services in an instructional, research or principal administrative capacity, and who provides such services in an educational institution or to or on behalf of an educational institution, is ineligible for benefits based on such services for any week of unemployment which occurs:

1. During the period between 2 successive academic years or terms, if the school year employee performed such services for any educational service agency in the first such year or term and if there is reasonable assurance that he or she will perform such services for any educational service agency in the 2nd such year or term; or

2. During the period between 2 regular but not successive academic terms, when an agreement between an employer and a school year employee provides for such a period, if the school year employee performed such services for any educational service agency in the first such term and if there is reasonable assurance that he or she will perform such services for any educational service agency in the 2nd such term.

(d) A school year employee of an educational institution who performs services other than in an instructional, research or principal administrative capacity is ineligible for benefits based on such services for any week of unemployment which occurs during a period between 2 successive academic years or terms if the school year employee performed such services for any educational institution in the first such year or term and there is reasonable assurance that he or she will perform such services for any educational institution in the 2nd such year or term.

(e) A school year employee of a government unit, Indian tribe, or nonprofit organization which provides services to or on behalf of any educational institution who performs services other than in an instructional, research or principal administrative capacity is ineligible for benefits based on such services for any week of unemployment which occurs during a period between 2 succes-

sive academic years or terms if the school year employee performed such services for any such government unit or nonprofit organization in the first such year or term and there is reasonable assurance that he or she will perform such services for any such government unit, Indian tribe, or nonprofit organization in the 2nd such year or term.

(f) A school year employee of an educational service agency who performs services other than in an instructional, research or principal administrative capacity, and who provides such services in an educational institution or to or on behalf of an educational institution, is ineligible for benefits based on such services for any week of unemployment which occurs during a period between 2 successive academic years or terms if the school year employee performed such services for any educational service agency in the first such year or term and there is reasonable assurance that he or she will perform such services for any educational service agency in the 2nd such year or term.

(g) A school year employee of an educational institution who performs services as described in par. (a) or (d) is ineligible for benefits based on such services for any week of unemployment which occurs during an established and customary vacation period or holiday recess if the school year employee performed such services for any educational institution in the period immediately before the vacation period or holiday recess, and there is reasonable assurance that he or she will perform the services described in par. (a) or (d) for any educational institution in the period immediately following the vacation period or holiday recess.

(h) A school year employee of a government unit, Indian tribe, or nonprofit organization which provides services to or on behalf of an educational institution who performs the services described in par. (b) or (e) is ineligible for benefits based on such services for any week of unemployment which occurs during an established and customary vacation period or holiday recess if the school year employee performed such services for any such government unit, Indian tribe, or nonprofit organization in the period immediately before the vacation period or holiday recess, and there is reasonable assurance that the school year employee will perform the services described in par. (b) or (e) for any such government unit, Indian tribe, or nonprofit organization in the period immediately following the vacation period or holiday recess.

(i) A school year employee of an educational service agency who performs the services described in par. (c) or (f), and who provides such services in an educational institution or to or on behalf of an educational institution, is ineligible for benefits based on such services for any week of unemployment which occurs during an established and customary vacation period or holiday recess if the school year employee performed such services for any educational service agency in the period immediately before the vacation period or holiday recess, and there is reasonable assurance that the school year employee will perform the services described in par. (c) or (f) for any educational service agency in the period immediately following the vacation period or holiday recess.

(j) A school year employee who did not establish a benefit year prior to becoming ineligible to receive benefits under pars. (a) to (i) may establish a benefit year on or after that date if the school year employee qualifies to establish a benefit year under s. 108.06 (2) (a), but the wages paid the school year employee for any week during which pars. (a) to (i) apply shall be excluded from the school year employee's base period wages under sub. (4) (a) and ss. 108.05 (1) and 108.06 (1) for any week during which pars. (a) to (i) apply. A school year employee who established a benefit year prior to becoming ineligible to receive benefits under pars. (a) to (i) may receive benefits based on employment with other employers during the benefit year only if he or she has base period wages from such employment sufficient to qualify for benefits under sub. (4) (a) and ss. 108.05 (1) and 108.06 (1) for any week during which pars. (a) to (i) apply.

(k) If benefits are reduced or denied to a school year employee who performed services other than in an instructional, research or principal administrative capacity under pars. (d) to (f), and the department later determines that the school year employee was not offered an opportunity to perform such services for an applicable employer under pars. (d) to (f) in the 2nd academic year or term, the department shall recompute the school year employee's base period wages under sub. (4) (a) and ss. 108.05 (1) and 108.06 (1) and shall make retroactive payment of benefits for each week of such reduction or denial if the school year employee:

1. Establishes a benefit year for the period for which retroactive payment is to be made, in the manner prescribed by rule of the department, if the school year employee has not established such a benefit year;

2. Files a claim under s. 108.08 for each week of reduction or denial in the manner prescribed by rule of the department; and

3. Was otherwise eligible to receive benefits for those weeks.

(18) ILLEGAL ALIENS. (a) The wages paid to an employee who performed services while the employee was an alien shall, if based on such services, be excluded from the employee's base period wages for purposes of sub. (4) (a) and ss. 108.05 (1) and 108.06 (1) unless the employee is an alien who was lawfully admitted for permanent residence at the time such services were performed, was lawfully present for the purpose of performing such services, or was permanently residing in the United States under color of law at the time such services were performed, including an alien who was lawfully present in the United States as a result of the application of the provisions of section 212 (d) (5) of the federal immigration and nationality act (8 USC 1182 (d) (5)). All claimants shall be uniformly required to provide information as to whether they are citizens and, if they are not, any determination denying benefits under this subsection shall not be made except upon a preponderance of the evidence.

(am) Paragraph (a) does not preclude an employee from establishing a benefit year during a period in which the employee is ineligible to receive benefits under par. (a) if the employee qualifies to establish a benefit year under s. 108.06 (2) (a).

(b) Any amendment of s. 3304 (a) (14) of the federal unemployment tax act specifying conditions other than as stated in par. (a) for denial of benefits based on services performed by aliens, or changing the effective date for required implementation of par. (a) or such other conditions, which is a condition of approval of this chapter for full tax credit against the tax imposed by the federal unemployment tax act, shall be applicable to this subsection.

(19) PROFESSIONAL ATHLETES. An employee who performs services substantially all of which consist of participating in sports or athletic events, or training or preparing to so participate, shall be ineligible for benefits based on any employment for any week of unemployment which occurs during the period between 2 successive sport seasons or similar periods if the employee performed such services in the first such season or period and there is a reasonable assurance that the employee will perform such services in the 2nd such season or period.

History: 1971 c. 40, 42, 53, 211; 1973 c. 247; 1975 c. 24, 343; 1977 c. 127, 133, 286, 418; 1979 c. 52, 176; 1981 c. 28, 36, 315, 391; 1983 a. 8, 27, 99, 168; 1983 a. 189 s. 329 (28); 1983 a. 337, 384, 468, 538; 1985 a. 17, 29, 40; 1987 a. 38 ss. 23 to 59, 107, 136; 1987 a. 255, 287, 403; 1989 a. 77; 1991 a. 89; 1993 a. 112, 122, 373, 492; 1995 a. 118, 417, 448; 1997 a. 35, 39; 1999 a. 9, 15, 83; 2001 a. 35; 2003 a. 197; 2005 a. 86; 2007 a. 59; 2009 a. 11, 287; 2011 a. 32, 123, 198, 236.

Cross−reference: See also chs. DWD 132 and 133, Wis. adm. code.

Employees at Wisconsin terminals of trucking companies who were laid off as a result of a strike at a Chicago terminal were eligible for unemployment compensation because the Chicago terminal was a separate establishment. Liberty Trucking Co. v. DILHR, 57 Wis. 2d 331, 204 N.W.2d 457 (1973).

"New work" in sub. (9) includes indefinitely laid off employees who are recalled, as well as new job applicants. The department must determine whether a laid−off employee had good cause for refusing work on a different shift with a higher pay scale. Allen−Bradley Co. v. DILHR, 58 Wis. 2d 1, 205 N.W.2d 129 (1973).

When a union that had given a notice of contract termination withdrew it before a strike began, there was no labor dispute in progress when the employer later closed its plant. Kansas City Star Co. v. DILHR, 60 Wis. 2d 591, 211 N.W.2d 488 (1973).

Intent is a crucial question in determining misconduct under sub. (5), but is not determinative. Carelessness or negligence that manifests equal culpability, wrongful intent, or evil design is misconduct. McGraw−Edison Co. v. DILHR, 64 Wis. 2d 703, 221 N.W.2d 677 (1974).

A self−employed claimant who was both the employee and the employer could not disassociate his fault or misfortune as an employer so as to become eligible for unemployment benefits under sub. (7) (b). Fish v. White Equipment Sales & Service, Inc. 64 Wis. 2d 737, 221 N.W.2d 864 (1974).

Masons, unemployed because their employer locked out masons' laborers, were ineligible under sub. (10) for benefits because the masons would have been working "but for" a bona fide labor dispute. De Leeuw v. DILHR, 71 Wis. 2d 446, 238 N.W.2d 706 (1976).

Refusal to comply with an employer's grooming code that was not necessary for safety was not misconduct under sub. (5). If an employee's grooming choices create an unreasonable safety hazard in violation of an employer's reasonable safety rule, the rule may be justified notwithstanding the right of free expression. Consolidated Construction Co., Inc. v. Casey, 71 Wis. 2d 811, 238 N.W.2d 758 (1976).

Striking employees discharged during a strike are not ineligible for benefits because of sub. (10). Hiring permanent replacements is not an automatic discharge of the employees who are replaced. The employer must take some affirmative action to replace the employees, determined by the conduct of the employer and employees. Carley Ford Lincoln Mercury, Inc. v. Bosquette, 72 Wis. 2d 569, 241 N.W.2d 596.

"Fault" under sub. (1) (f), in the context of an employee's failure to pass a licensing examination, means blameworthy or negligent conduct, not incompetence. Milwaukee County v. DILHR, 80 Wis. 2d 445, 259 N.W.2d 118 (1977).

Picketing in violation of a collective bargaining agreement was misconduct under sub. (6) (a). Universal Foundry Co. v. DILHR, 86 Wis. 2d 582, 273 N.W.2d 324 (1979).

Indefinite layoff severs an employment relationship. A. O. Smith Corp. v. DILHR, 88 Wis. 2d 262, 276 N.W.2d 279 (1979).

The decision of a company's sole shareholders, who were also its sole employees, to file for voluntary bankruptcy disqualified them for unemployment benefits. Hanmer v. DILHR, 92 Wis. 2d 90, 284 N.W.2d 587 (1979).

An employee who refused on religious grounds to pay mandatory union dues did not voluntarily terminate employment under sub. sub. (7) (a). Nottelson v. DILHR, 94 Wis. 2d 106, 287 N.W.2d 763 (1980).

An employee who voluntarily terminated part−time employment, which prior to termination had not affected eligibility, became ineligible under sub. (7) (a). Ellingson v. DILHR, 95 Wis. 2d 710, 291 N.W.2d 649 (Ct. App. 1980).

An employee who was transferred to a workplace 25 miles away and did not receive a pay increase to cover the increased commuting costs had good cause to quit. Farmers Mill of Athens, Inc. v. DILHR, 97 Wis. 2d 576, 294 N.W.2d 39 (Ct. App. 1980).

Falsification of an employment application with respect to a criminal record constitutes "misconduct" under sub. (5), regardless of materiality to the employee's particular job. Miller Brewing Co. v. DILHR, 103 Wis. 2d 496, 308 N.W.2d 922 (Ct. App. 1981).

Whether leaving work without permission as the result of an alleged safety violation was misconduct is determined based on whether a reasonable person would reasonably believe that the given working conditions presented a hazard to health or safety. Wehr Steel Co. v. DILHR, 106 Wis. 2d 111, 315 N.W.2d 357 (1982).

Sub. (10) does not deny equal protection to nonstriking workers laid off because of a strike. Jenks v. DILHR, 107 Wis. 2d 714, 321 N.W.2d 347 (Ct. App. 1982).

Under sub. (1) or (7), a pregnant employee who could not perform her specific job but could do other work was eligible for benefits. Rhinelander Paper Co., Inc. v. DILHR, 120 Wis. 2d 162, 352 N.W.2d 679 (Ct. App. 1984).

A teacher who forgot to accept an employment offer under s. 118.22 (2) and who was consequently terminated did not voluntarily terminate employment under sub. (7). Nelson v. LIRC, 123 Wis. 2d 221, 365 N.W.2d 629 (Ct. App. 1985).

A claimant who was physically able to perform less than 15% of the jobs in the job market was ineligible under sub. (2) (a). Brooks v. LIRC, 138 Wis. 2d 106, 405 N.W.2d 705 (Ct. App. 1987).

"Reasonable assurance" under sub. (17) (b) is a written, implied, or verbal agreement pursuant to which the employee will perform similar services during the following academic term. Farrell v. LIRC, 147 Wis. 2d 476, 433 N.W.2d 269 (Ct. App. 1988).

Under sub. (10) (d), "lockout" requires that the employer physically bar employees' entrance into the workplace; there is no inquiry into the cause for the work stoppage. Trinwith v. LIRC, 149 Wis. 2d 634, 439 N.W.2d 581 (Ct. App. 1989).

The federal immigration act did not retroactively confer permanent resident status on an alien for compensation purposes under sub. (18). Pickering v. LIRC, 156 Wis. 2d 361, 456 N.W.2d 874 (Ct. App. 1990).

A teacher was entitled to unemployment benefits during the summer break between academic years when the teacher was permanently employed for all of the first academic year but was offered employment as a long−term substitute for the first semester of the second academic year. DILHR v. LIRC, 161 Wis. 2d 231, 467 N.W.2d 545 (1991).

Sub. (17) (c) [now (17) (g)] was not applicable to a teacher who qualified for benefits although working periodically as substitute. Wanish v. LIRC, 163 Wis. 2d 901, 472 N.W.2d 596 (Ct. App. 1991).

Employment offers by a temporary employment agency at rates substantially lower than the prevailing rates for similar work was "good cause" under sub. (7) (b); sub. (7) (f) does not preclude a finding of "good cause" when the offered wage is more than two−thirds of the prior wage. Cornwell Personnel Associates v. LIRC, 175 Wis. 2d 537, 499 N.W.2d 705 (Ct. App. 1993).

The intent of sub. (16) (b) is discussed. Murphy v. LIRC, 183 Wis. 2d 205, 515 N.W.2d 487 (Ct. App. 1994).

LIRC's interpretation of "suitable work" in sub. (8) (a) as being work that is reasonable considering the claimant's training, experience, and length of unemployment and of "became unemployed" in sub. (8) (d) as being when the person is no longer performing services for the employer are reasonable and consistent with the scheme of ch. 108. Hubert v. LIRC, 186 Wis. 2d 590, 522 N.W.2d 512 (Ct. App. 1994).

Sub. (8) (d) describes a situation when "good cause" under sub. (8) (a) must be found. It does not mean there is no "good cause" if its conditions are not met. DILHR v. LIRC, 193 Wis. 2d 391, 535 N.W.2d 6 (Ct. App. 1995).

Excessive tardiness, which disrupted an office work schedule, rose to the level of misconduct under sub. (5). Charette v. LIRC, 196 Wis. 2d 956, 540 N.W.2d 239 (Ct. App. 1995), 94−3238.

A "reasonable assurance" of employment under sub. (17) (a) 1. requires an offer of employment under similar terms and circumstances, including location. Jobs 180 miles apart are not similar; the offer of such a job does not terminate benefits. Bunker v. LIRC, 197 Wis. 2d 606, 541 N.W.2d 168 (Ct. App. 1995), 95−0174.

Misconduct under sub. (5) is the intentional and substantial disregard of of an employer's interests. The crucial question is the employee's intent or attitude that attends the conduct alleged to be misconduct. Bernhardt v. LIRC, 207 Wis. 2d 292, 558 N.W.2d 874 (Ct. App. 1996), 95−3549.

To be entitled to benefits under sub. (7) (am), there must be an identifiable, threatened suspension or termination of another employee's work and not just a response to separation incentives offered by the employer as a cost−cutting measure. Berry v. LIRC, 213 Wis. 2d 397, 570 N.W.2d 610 (Ct. App. 1997), 97−0260.

The definition of "employer" under sub. (10) (d) does not include an employer joined or associated with another for the purpose of collective bargaining who is not subject to a strike against the other employer. Brauneis v. LIRC, 2000 WI 69, 236 Wis. 2d 27, 612 N.W.2d 635, 98−2212.

Sub. (6) makes no distinction between suspensions with pay or without pay. City of Kenosha v. LIRC, 2000 WI App 131, 237 Wis. 2d 304, 614 N.W.2d 508, 99−1456.

LIRC could reasonably decide that an employee's physical assault of another employee in reaction to discriminatory, harassing comments of a non−physical nature was misconduct under sub. (5) even though the employer may have failed to properly respond to the employee's past complaints. Lopez v. LIRC, 2002 WI App 63, 252 Wis. 2d 476, 642 N.W.2d 561, 01−0165.

To demonstrate voluntary termination of employment for good cause under sub. (7) (b), the employee must show that the termination involved real and substantial fault on the part of the employer. Moving in violation of residency requirements of a collective bargaining agreement was inconsistent with continuation of an employer−employee relationship and constituted voluntarily termination of employment. That both the employee and her new spouse were subject to residency requirements that, if honored, would have prevented their living together was not "good cause" for termination. Klatt v. LIRC, 2003 WI App 197, 266 Wis. 2d 1038, 669 N.W.2d 752, 02−3218.

The appropriateness of establishing an off−duty work rule is determined at the time of the creation of the rule and not at the time of the violation of the rule. In this case, the employer and the union established a last chance agreement process to assist employees with drug and alcohol problems while providing a safe work environment for all employees. It is not relevant that the precipitating fact of the employee's discharge was violating his last chance agreement without causing a safety−related incident. Patrick Cudahy Incorporated v. LIRC, 2006 WI App 211, 296 Wis. 2d 751, 723 N.W. 2d 756, 05−2074.

Although the petitioner stated he was not quitting, he nonetheless refused to sign a document, knowing it would cause his termination. These circumstances are the epitome of conduct inconsistent with continuation of the employment relationship, and it must be held that the employee intended and did leave his employment voluntarily under sub. (7) (a). It was reasonable for the commission to determine that a failure to sign an employee disciplinary form is never an automatic quit without good cause when signing would not constitute an admission of conduct, and that this situation always requires a good cause inquiry into whether the employee knew signing would not be an admission. Kierstead v. Labor and Industry Review Commission, 2012 WI App 57, 341 Wis. 2d 343, ___ N.W.2d ___, 11−0938.

The denial of unemployment compensation to a Jehovah's Witness who quit a job due to religious beliefs was a violation of the right to free exercise of religion. Thomas v. Review Board of the Indiana Employment Security Division, 450 U.S. 707 (1981).

Voluntary termination not found where there is meritorious excuse for refusal to pay union dues based on religious ground. 64 MLR 203 (1980).

Unemployment compensation − An examination of Wisconsin's "active progress" labor dispute disqualification provision. 1982 WLR 907.

Winning denials of unemployment compensation claims. Thorne. WBB June 1983.

108.05 Amount of benefits. (1) (n) Each eligible employee shall be paid benefits for each week of total unemployment that commences on or after December 29, 2002, and before January 1, 2006, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4% of the employee's base period wages that were paid during that quarter of the employee's base period in which the employee was paid the highest total wages, rounded down to the nearest whole dollar, except that, if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employee and, if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (n) following]

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Figure 108.05 (1) (n):

Line	Highest Quarterly Wages Paid			Weekly Benefit Rate
1.	Under		$1,225.00	$ 0
2.	1,225.00	to	1,249.99	49
3.	1,250.00	to	1,274.99	50
4.	1,275.00	to	1,299.99	51
5.	1,300.00	to	1,324.99	52
6.	1,325.00	to	1,349.99	53
7.	1,350.00	to	1,374.99	54
8.	1,375.00	to	1,399.99	55
9.	1,400.00	to	1,424.99	56
10.	1,425.00	to	1,449.99	57
11.	1,450.00	to	1,474.99	58
12.	1,475.00	to	1,499.99	59
13.	1,500.00	to	1,524.99	60
14.	1,525.00	to	1,549.99	61
15.	1,550.00	to	1,574.99	62
16.	1,575.00	to	1,599.99	63
17.	1,600.00	to	1,624.99	64
18.	1,625.00	to	1,649.99	65
19.	1,650.00	to	1,674.99	66
20.	1,675.00	to	1,699.99	67
21.	1,700.00	to	1,724.99	68
22.	1,725.00	to	1,749.99	69
23.	1,750.00	to	1,774.99	70
24.	1,775.00	to	1,799.99	71
25.	1,800.00	to	1,824.99	72
26.	1,825.00	to	1,849.99	73
27.	1,850.00	to	1,874.99	74
28.	1,875.00	to	1,899.99	75
29.	1,900.00	to	1,924.99	76
30.	1,925.00	to	1,949.99	77
31.	1,950.00	to	1,974.99	78
32.	1,975.00	to	1,999.99	79
33.	2,000.00	to	2,024.99	80
34.	2,025.00	to	2,049.99	81
35.	2,050.00	to	2,074.99	82
36.	2,075.00	to	2,099.99	83
37.	2,100.00	to	2,124.99	84
38.	2,125.00	to	2,149.99	85
39.	2,150.00	to	2,174.99	86
40.	2,175.00	to	2,199.99	87
41.	2,200.00	to	2,224.99	88
42.	2,225.00	to	2,249.99	89
43.	2,250.00	to	2,274.99	90
44.	2,275.00	to	2,299.99	91
45.	2,300.00	to	2,324.99	92
46.	2,325.00	to	2,349.99	93
47.	2,350.00	to	2,374.99	94
48.	2,375.00	to	2,399.99	95
49.	2,400.00	to	2,424.99	96
50.	2,425.00	to	2,449.99	97
51.	2,450.00	to	2,474.99	98
52.	2,475.00	to	2,499.99	99
53.	2,500.00	to	2,524.99	100
54.	2,525.00	to	2,549.99	101
55.	2,550.00	to	2,574.99	102
56.	2,575.00	to	2,599.99	103
57.	2,600.00	to	2,624.99	104
58.	2,625.00	to	2,649.99	105
59.	2,650.00	to	2,674.99	106
60.	2,675.00	to	2,699.99	107
61.	2,700.00	to	2,724.99	108
62.	2,725.00	to	2,749.99	109
63.	2,750.00	to	2,774.99	110
64.	2,775.00	to	2,799.99	111
65.	2,800.00	to	2,824.99	112
66.	2,825.00	to	2,849.99	113
67.	2,850.00	to	2,874.99	114
68.	2,875.00	to	2,899.99	115
69.	2,900.00	to	2,924.99	116
70.	2,925.00	to	2,949.99	117
71.	2,950.00	to	2,974.99	118
72.	2,975.00	to	2,999.99	119
73.	3,000.00	to	3,024.99	120
74.	3,025.00	to	3,049.99	121
75.	3,050.00	to	3,074.99	122
76.	3,075.00	to	3,099.99	123
77.	3,100.00	to	3,124.99	124
78.	3,125.00	to	3,149.99	125
79.	3,150.00	to	3,174.99	126
80.	3,175.00	to	3,199.99	127
81.	3,200.00	to	3,224.99	128
82.	3,225.00	to	3,249.99	129
83.	3,250.00	to	3,274.99	130
84.	3,275.00	to	3,299.99	131
85.	3,300.00	to	3,324.99	132
86.	3,325.00	to	3,349.99	133
87.	3,350.00	to	3,374.99	134
88.	3,375.00	to	3,399.99	135
89.	3,400.00	to	3,424.99	136
90.	3,425.00	to	3,449.99	137
91.	3,450.00	to	3,474.99	138
92.	3,475.00	to	3,499.99	139
93.	3,500.00	to	3,524.99	140
94.	3,525.00	to	3,549.99	141
95.	3,550.00	to	3,574.99	142
96.	3,575.00	to	3,599.99	143
97.	3,600.00	to	3,624.99	144
98.	3,625.00	to	3,649.99	145
99.	3,650.00	to	3,674.99	146
100.	3,675.00	to	3,699.99	147
101.	3,700.00	to	3,724.99	148
102.	3,725.00	to	3,749.99	149
103.	3,750.00	to	3,774.99	150
104.	3,775.00	to	3,799.99	151
105.	3,800.00	to	3,824.99	152
106.	3,825.00	to	3,849.99	153
107.	3,850.00	to	3,874.99	154
108.	3,875.00	to	3,899.99	155
109.	3,900.00	to	3,924.99	156
110.	3,925.00	to	3,949.99	157
111.	3,950.00	to	3,974.99	158

2009−10 Wis. Stats. database current through 2011 Wis. Act 286. Includes all Legislative Acts and all Supreme Court Orders enacted before Oct. 1, 2012. Statutory changes effective on or prior to Oct. 1, 2012 are printed as currently in effect. Changes effective after Oct. 1, 2012 are designated by NOTES. See Are the Statutes on this Website Official? (10−1−12)

112.	3,975.00	to	3,999.99	159
113.	4,000.00	to	4,024.99	160
114.	4,025.00	to	4,049.99	161
115.	4,050.00	to	4,074.99	162
116.	4,075.00	to	4,099.99	163
117.	4,100.00	to	4,124.99	164
118.	4,125.00	to	4,149.99	165
119.	4,150.00	to	4,174.99	166
120.	4,175.00	to	4,199.99	167
121.	4,200.00	to	4,224.99	168
122.	4,225.00	to	4,249.99	169
123.	4,250.00	to	4,274.99	170
124.	4,275.00	to	4,299.99	171
125.	4,300.00	to	4,324.99	172
126.	4,325.00	to	4,349.99	173
127.	4,350.00	to	4,374.99	174
128.	4,375.00	to	4,399.99	175
129.	4,400.00	to	4,424.99	176
130.	4,425.00	to	4,449.99	177
131.	4,450.00	to	4,474.99	178
132.	4,475.00	to	4,499.99	179
133.	4,500.00	to	4,524.99	180
134.	4,525.00	to	4,549.99	181
135.	4,550.00	to	4,574.99	182
136.	4,575.00	to	4,599.99	183
137.	4,600.00	to	4,624.99	184
138.	4,625.00	to	4,649.99	185
139.	4,650.00	to	4,674.99	186
140.	4,675.00	to	4,699.99	187
141.	4,700.00	to	4,724.99	188
142.	4,725.00	to	4,749.99	189
143.	4,750.00	to	4,774.99	190
144.	4,775.00	to	4,799.99	191
145.	4,800.00	to	4,824.99	192
146.	4,825.00	to	4,849.99	193
147.	4,850.00	to	4,874.99	194
148.	4,875.00	to	4,899.99	195
149.	4,900.00	to	4,924.99	196
150.	4,925.00	to	4,949.99	197
151.	4,950.00	to	4,974.99	198
152.	4,975.00	to	4,999.99	199
153.	5,000.00	to	5,024.99	200
154.	5,025.00	to	5,049.99	201
155.	5,050.00	to	5,074.99	202
156.	5,075.00	to	5,099.99	203
157.	5,100.00	to	5,124.99	204
158.	5,125.00	to	5,149.99	205
159.	5,150.00	to	5,174.99	206
160.	5,175.00	to	5,199.99	207
161.	5,200.00	to	5,224.99	208
162.	5,225.00	to	5,249.99	209
163.	5,250.00	to	5,274.99	210
164.	5,275.00	to	5,299.99	211
165.	5,300.00	to	5,324.99	212
166.	5,325.00	to	5,349.99	213
167.	5,350.00	to	5,374.99	214
168.	5,375.00	to	5,399.99	215
169.	5,400.00	to	5,424.99	216
170.	5,425.00	to	5,449.99	217
171.	5,450.00	to	5,474.99	218
172.	5,475.00	to	5,499.99	219
173.	5,500.00	to	5,524.99	220
174.	5,525.00	to	5,549.99	221
175.	5,550.00	to	5,574.99	222
176.	5,575.00	to	5,599.99	223
177.	5,600.00	to	5,624.99	224
178.	5,625.00	to	5,649.99	225
179.	5,650.00	to	5,674.99	226
180.	5,675.00	to	5,699.99	227
181.	5,700.00	to	5,724.99	228
182.	5,725.00	to	5,749.99	229
183.	5,750.00	to	5,774.99	230
184.	5,775.00	to	5,799.99	231
185.	5,800.00	to	5,824.99	232
186.	5,825.00	to	5,849.99	233
187.	5,850.00	to	5,874.99	234
188.	5,875.00	to	5,899.99	235
189.	5,900.00	to	5,924.99	236
190.	5,925.00	to	5,949.99	237
191.	5,950.00	to	5,974.99	238
192.	5,975.00	to	5,999.99	239
193.	6,000.00	to	6,024.99	240
194.	6,025.00	to	6,049.99	241
195.	6,050.00	to	6,074.99	242
196.	6,075.00	to	6,099.99	243
197.	6,100.00	to	6,124.99	244
198.	6,125.00	to	6,149.99	245
199.	6,150.00	to	6,174.99	246
200.	6,175.00	to	6,199.99	247
201.	6,200.00	to	6,224.99	248
202.	6,225.00	to	6,249.99	249
203.	6,250.00	to	6,274.99	250
204.	6,275.00	to	6,299.99	251
205.	6,300.00	to	6,324.99	252
206.	6,325.00	to	6,349.99	253
207.	6,350.00	to	6,374.99	254
208.	6,375.00	to	6,399.99	255
209.	6,400.00	to	6,424.99	256
210.	6,425.00	to	6,449.99	257
211.	6,450.00	to	6,474.99	258
212.	6,475.00	to	6,499.99	259
213.	6,500.00	to	6,524.99	260
214.	6,525.00	to	6,549.99	261
215.	6,550.00	to	6,574.99	262
216.	6,575.00	to	6,599.99	263
217.	6,600.00	to	6,624.99	264
218.	6,625.00	to	6,649.99	265
219.	6,650.00	to	6,674.99	266
220.	6,675.00	to	6,699.99	267
221.	6,700.00	to	6,724.99	268
222.	6,725.00	to	6,749.99	269
223.	6,750.00	to	6,774.99	270
224.	6,775.00	to	6,799.99	271
225.	6,800.00	to	6,824.99	272
226.	6,825.00	to	6,849.99	273
227.	6,850.00	to	6,874.99	274

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228.	6,875.00	to	6,899.99	.....	275
229.	6,900.00	to	6,924.99	.....	276
230.	6,925.00	to	6,949.99	.....	277
231.	6,950.00	to	6,974.99	.....	278
232.	6,975.00	to	6,999.99	.....	279
233.	7,000.00	to	7,024.99	.....	280
234.	7,025.00	to	7,049.99	.....	281
235.	7,050.00	to	7,074.99	.....	282
236.	7,075.00	to	7,099.99	.....	283
237.	7,100.00	to	7,124.99	.....	284
238.	7,125.00	to	7,149.99	.....	285
239.	7,150.00	to	7,174.99	.....	286
240.	7,175.00	to	7,199.99	.....	287
241.	7,200.00	to	7,224.99	.....	288
242.	7,225.00	to	7,249.99	.....	289
243.	7,250.00	to	7,274.99	.....	290
244.	7,275.00	to	7,299.99	.....	291
245.	7,300.00	to	7,324.99	.....	292
246.	7,325.00	to	7,349.99	.....	293
247.	7,350.00	to	7,374.99	.....	294
248.	7,375.00	to	7,399.99	.....	295
249.	7,400.00	to	7,424.99	.....	296
250.	7,425.00	to	7,449.99	.....	297
251.	7,450.00	to	7,474.99	.....	298
252.	7,475.00	to	7,499.99	.....	299
253.	7,500.00	to	7,524.99	.....	300
254.	7,525.00	to	7,549.99	.....	301
255.	7,550.00	to	7,574.99	.....	302
256.	7,575.00	to	7,599.99	.....	303
257.	7,600.00	to	7,624.99	.....	304
258.	7,625.00	to	7,649.99	.....	305
259.	7,650.00	to	7,674.99	.....	306
260.	7,675.00	to	7,699.99	.....	307
261.	7,700.00	to	7,724.99	.....	308
262.	7,725.00	to	7,749.99	.....	309
263.	7,750.00	to	7,774.99	.....	310
264.	7,775.00	to	7,799.99	.....	311
265.	7,800.00	to	7,824.99	.....	312
266.	7,825.00	to	7,849.99	.....	313
267.	7,850.00	to	7,874.99	.....	314
268.	7,875.00	to	7,899.99	.....	315
269.	7,900.00	to	7,924.99	.....	316
270.	7,925.00	to	7,949.99	.....	317
271.	7,950.00	to	7,974.99	.....	318
272.	7,975.00	to	7,999.99	.....	319
273.	8,000.00	to	8,024.99	.....	320
274.	8,025.00	to	8,049.99	.....	321
275.	8,050.00	to	8,074.99	.....	322
276.	8,075.00	to	8,099.99	.....	323
277.	8,100.00	to	8,124.99	.....	324
278.	8,125.00	to	8,149.99	.....	325
279.	8,150.00	to	8,174.99	.....	326
280.	8,175.00	to	8,199.99	.....	327
281.	8,200.00	to	8,224.99	.....	328
282.	8,225.00		and over	.....	329

(o) Each eligible employee shall be paid benefits for each week of total unemployment that commences on or after January 1, 2006, and before January 7, 2007, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base period wages that were paid during that quarter of the employee's base period in which the employee was paid the highest total wages, rounded down to the nearest whole dollar, except that, if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employee and, if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (o) following]

Figure 108.05 (1) (o):

Line	Highest Quarterly Wages Paid				Weekly Benefit Rate
1.	Under		$1,275.00	.....	$ 0
2.	1,275.00	to	1,299.99	.....	51
3.	1,300.00	to	1,324.99	.....	52
4.	1,325.00	to	1,349.99	.....	53
5.	1,350.00	to	1,374.99	.....	54
6.	1,375.00	to	1,399.99	.....	55
7.	1,400.00	to	1,424.99	.....	56
8.	1,425.00	to	1,449.99	.....	57
9.	1,450.00	to	1,474.99	.....	58
10.	1,475.00	to	1,499.99	.....	59
11.	1,500.00	to	1,524.99	.....	60
12.	1,525.00	to	1,549.99	.....	61
13.	1,550.00	to	1,574.99	.....	62
14.	1,575.00	to	1,599.99	.....	63
15.	1,600.00	to	1,624.99	.....	64
16.	1,625.00	to	1,649.99	.....	65
17.	1,650.00	to	1,674.99	.....	66
18.	1,675.00	to	1,699.99	.....	67
19.	1,700.00	to	1,724.99	.....	68
20.	1,725.00	to	1,749.99	.....	69
21.	1,750.00	to	1,774.99	.....	70
22.	1,775.00	to	1,799.99	.....	71
23.	1,800.00	to	1,824.99	.....	72
24.	1,825.00	to	1,849.99	.....	73
25.	1,850.00	to	1,874.99	.....	74
26.	1,875.00	to	1,899.99	.....	75
27.	1,900.00	to	1,924.99	.....	76
28.	1,925.00	to	1,949.99	.....	77
29.	1,950.00	to	1,974.99	.....	78
30.	1,975.00	to	1,999.99	.....	79
31.	2,000.00	to	2,024.99	.....	80
32.	2,025.00	to	2,049.99	.....	81
33.	2,050.00	to	2,074.99	.....	82
34.	2,075.00	to	2,099.99	.....	83
35.	2,100.00	to	2,124.99	.....	84
36.	2,125.00	to	2,149.99	.....	85
37.	2,150.00	to	2,174.99	.....	86
38.	2,175.00	to	2,199.99	.....	87
39.	2,200.00	to	2,224.99	.....	88
40.	2,225.00	to	2,249.99	.....	89
41.	2,250.00	to	2,274.99	.....	90

2009−10 Wis. Stats. database current through 2011 Wis. Act 286. Includes all Legislative Acts and all Supreme Court Orders enacted before Oct. 1, 2012. Statutory changes effective on or prior to Oct. 1, 2012 are printed as currently in effect. Changes effective after Oct. 1, 2012 are designated by NOTES. See Are the Statutes on this Website Official? (10−1−12)

Electronic reproduction of 2009−10 Wis. Stats. database, current through 2011 Wis. Act 286.

42.	.....	2,275.00	to	2,299.99	.....	91	100.	....	3,725.00	to	3,749.99 149
43.	.....	2,300.00	to	2,324.99	.....	92	101.	....	3,750.00	to	3,774.99 150
44.	.....	2,325.00	to	2,349.99	.....	93	102.	....	3,775.00	to	3,799.99 151
45.	.....	2,350.00	to	2,374.99	.....	94	103.	....	3,800.00	to	3,824.99 152
46.	.....	2,375.00	to	2,399.99	.....	95	104.	....	3,825.00	to	3,849.99 153
47.	.....	2,400.00	to	2,424.99	.....	96	105.	....	3,850.00	to	3,874.99 154
48.	.....	2,425.00	to	2,449.99	.....	97	106.	....	3,875.00	to	3,899.99 155
49.	.....	2,450.00	to	2,474.99	.....	98	107.	....	3,900.00	to	3,924.99 156
50.	.....	2,475.00	to	2,499.99	.....	99	108.	....	3,925.00	to	3,949.99 157
51.	.....	2,500.00	to	2,524.99	.....	100	109.	....	3,950.00	to	3,974.99 158
52.	.....	2,525.00	to	2,549.99	.....	101	110.	....	3,975.00	to	3,999.99 159
53.	.....	2,550.00	to	2,574.99	.....	102	111.	....	4,000.00	to	4,024.99 160
54.	.....	2,575.00	to	2,599.99	.....	103	112.	....	4,025.00	to	4,049.99 161
55.	.....	2,600.00	to	2,624.99	.....	104	113.	....	4,050.00	to	4,074.99 162
56.	.....	2,625.00	to	2,649.99	.....	105	114.	....	4,075.00	to	4,099.99 163
57.	.....	2,650.00	to	2,674.99	.....	106	115.	....	4,100.00	to	4,124.99 164
58.	.....	2,675.00	to	2,699.99	.....	107	116.	....	4,125.00	to	4,149.99 165
59.	.....	2,700.00	to	2,724.99	.....	108	117.	....	4,150.00	to	4,174.99 166
60.	.....	2,725.00	to	2,749.99	.....	109	118.	....	4,175.00	to	4,199.99 167
61.	.....	2,750.00	to	2,774.99	.....	110	119.	....	4,200.00	to	4,224.99 168
62.	.....	2,775.00	to	2,799.99	.....	111	120.	....	4,225.00	to	4,249.99 169
63.	.....	2,800.00	to	2,824.99	.....	112	121.	....	4,250.00	to	4,274.99 170
64.	.....	2,825.00	to	2,849.99	.....	113	122.	....	4,275.00	to	4,299.99 171
65.	.....	2,850.00	to	2,874.99	.....	114	123.	....	4,300.00	to	4,324.99 172
66.	.....	2,875.00	to	2,899.99	.....	115	124.	....	4,325.00	to	4,349.99 173
67.	.....	2,900.00	to	2,924.99	.....	116	125.	....	4,350.00	to	4,374.99 174
68.	.....	2,925.00	to	2,949.99	.....	117	126.	....	4,375.00	to	4,399.99 175
69.	.....	2,950.00	to	2,974.99	.....	118	127.	....	4,400.00	to	4,424.99 176
70.	.....	2,975.00	to	2,999.99	.....	119	128.	....	4,425.00	to	4,449.99 177
71.	.....	3,000.00	to	3,024.99	.....	120	129.	....	4,450.00	to	4,474.99 178
72.	.....	3,025.00	to	3,049.99	.....	121	130.	....	4,475.00	to	4,499.99 179
73.	.....	3,050.00	to	3,074.99	.....	122	131.	....	4,500.00	to	4,524.99 180
74.	.....	3,075.00	to	3,099.99	.....	123	132.	....	4,525.00	to	4,549.99 181
75.	.....	3,100.00	to	3,124.99	.....	124	133.	....	4,550.00	to	4,574.99 182
76.	.....	3,125.00	to	3,149.99	.....	125	134.	....	4,575.00	to	4,599.99 183
77.	.....	3,150.00	to	3,174.99	.....	126	135.	....	4,600.00	to	4,624.99 184
78.	.....	3,175.00	to	3,199.99	.....	127	136.	....	4,625.00	to	4,649.99 185
79.	.....	3,200.00	to	3,224.99	.....	128	137.	....	4,650.00	to	4,674.99 186
80.	.....	3,225.00	to	3,249.99	.....	129	138.	....	4,675.00	to	4,699.99 187
81.	.....	3,250.00	to	3,274.99	.....	130	139.	....	4,700.00	to	4,724.99 188
82.	.....	3,275.00	to	3,299.99	.....	131	140.	....	4,725.00	to	4,749.99 189
83.	.....	3,300.00	to	3,324.99	.....	132	141.	....	4,750.00	to	4,774.99 190
84.	.....	3,325.00	to	3,349.99	.....	133	142.	....	4,775.00	to	4,799.99 191
85.	.....	3,350.00	to	3,374.99	.....	134	143.	....	4,800.00	to	4,824.99 192
86.	.....	3,375.00	to	3,399.99	.....	135	144.	....	4,825.00	to	4,849.99 193
87.	.....	3,400.00	to	3,424.99	.....	136	145.	....	4,850.00	to	4,874.99 194
88.	.....	3,425.00	to	3,449.99	.....	137	146.	....	4,875.00	to	4,899.99 195
89.	.....	3,450.00	to	3,474.99	.....	138	147.	....	4,900.00	to	4,924.99 196
90.	.....	3,475.00	to	3,499.99	.....	139	148.	....	4,925.00	to	4,949.99 197
91.	.....	3,500.00	to	3,524.99	.....	140	149.	....	4,950.00	to	4,974.99 198
92.	.....	3,525.00	to	3,549.99	.....	141	150.	....	4,975.00	to	4,999.99 199
93.	.....	3,550.00	to	3,574.99	.....	142	151.	....	5,000.00	to	5,024.99 200
94.	.....	3,575.00	to	3,599.99	.....	143	152.	....	5,025.00	to	5,049.99 201
95.	.....	3,600.00	to	3,624.99	.....	144	153.	....	5,050.00	to	5,074.99 202
96.	.....	3,625.00	to	3,649.99	.....	145	154.	....	5,075.00	to	5,099.99 203
97.	.....	3,650.00	to	3,674.99	.....	146	155.	....	5,100.00	to	5,124.99 204
98.	.....	3,675.00	to	3,699.99	.....	147	156.	....	5,125.00	to	5,149.99 205
99.	.....	3,700.00	to	3,724.99	.....	148	157.	....	5,150.00	to	5,174.99 206

158.	. . .	5,175.00	to	5,199.99	207	216.	. . . .	6,625.00	to	6,649.99	265
159.	. . . .	5,200.00	to	5,224.99	208	217.	. . . .	6,650.00	to	6,674.99	266
160.	. . . .	5,225.00	to	5,249.99	209	218.	. . . .	6,675.00	to	6,699.99	267
161.	. . . .	5,250.00	to	5,274.99	210	219.	. . . .	6,700.00	to	6,724.99	268
162.	. . . .	5,275.00	to	5,299.99	211	220.	. . . .	6,725.00	to	6,749.99	269
163.	. . . .	5,300.00	to	5,324.99	212	221.	. . . .	6,750.00	to	6,774.99	270
164.	. . . .	5,325.00	to	5,349.99	213	222.	. . . .	6,775.00	to	6,799.99	271
165.	. . . .	5,350.00	to	5,374.99	214	223.	. . . .	6,800.00	to	6,824.99	272
166.	. . . .	5,375.00	to	5,399.99	215	224.	. . . .	6,825.00	to	6,849.99	273
167.	. . . .	5,400.00	to	5,424.99	216	225.	. . . .	6,850.00	to	6,874.99	274
168.	. . . .	5,425.00	to	5,449.99	217	226.	. . . .	6,875.00	to	6,899.99	275
169.	. . . .	5,450.00	to	5,474.99	218	227.	. . . .	6,900.00	to	6,924.99	276
170.	. . . .	5,475.00	to	5,499.99	219	228.	. . . .	6,925.00	to	6,949.99	277
171.	. . . .	5,500.00	to	5,524.99	220	229.	. . . .	6,950.00	to	6,974.99	278
172.	. . . .	5,525.00	to	5,549.99	221	230.	. . . .	6,975.00	to	6,999.99	279
173.	. . . .	5,550.00	to	5,574.99	222	231.	. . . .	7,000.00	to	7,024.99	280
174.	. . . .	5,575.00	to	5,599.99	223	232.	. . . .	7,025.00	to	7,049.99	281
175.	. . . .	5,600.00	to	5,624.99	224	233.	. . . .	7,050.00	to	7,074.99	282
176.	. . . .	5,625.00	to	5,649.99	225	234.	. . . .	7,075.00	to	7,099.99	283
177.	. . . .	5,650.00	to	5,674.99	226	235.	. . . .	7,100.00	to	7,124.99	284
178.	. . . .	5,675.00	to	5,699.99	227	236.	. . . .	7,125.00	to	7,149.99	285
179.	. . . .	5,700.00	to	5,724.99	228	237.	. . . .	7,150.00	to	7,174.99	286
180.	. . . .	5,725.00	to	5,749.99	229	238.	. . . .	7,175.00	to	7,199.99	287
181.	. . . .	5,750.00	to	5,774.99	230	239.	. . . .	7,200.00	to	7,224.99	288
182.	. . . .	5,775.00	to	5,799.99	231	240.	. . . .	7,225.00	to	7,249.99	289
183.	. . . .	5,800.00	to	5,824.99	232	241.	. . . .	7,250.00	to	7,274.99	290
184.	. . . .	5,825.00	to	5,849.99	233	242.	. . . .	7,275.00	to	7,299.99	291
185.	. . . .	5,850.00	to	5,874.99	234	243.	. . . .	7,300.00	to	7,324.99	292
186.	. . . .	5,875.00	to	5,899.99	235	244.	. . . .	7,325.00	to	7,349.99	293
187.	. . . .	5,900.00	to	5,924.99	236	245.	. . . .	7,350.00	to	7,374.99	294
188.	. . . .	5,925.00	to	5,949.99	237	246.	. . . .	7,375.00	to	7,399.99	295
189.	. . . .	5,950.00	to	5,974.99	238	247.	. . . .	7,400.00	to	7,424.99	296
190.	. . . .	5,975.00	to	5,999.99	239	248.	. . . .	7,425.00	to	7,449.99	297
191.	. . . .	6,000.00	to	6,024.99	240	249.	. . . .	7,450.00	to	7,474.99	298
192.	. . . .	6,025.00	to	6,049.99	241	250.	. . . .	7,475.00	to	7,499.99	299
193.	. . . .	6,050.00	to	6,074.99	242	251.	. . . .	7,500.00	to	7,524.99	300
194.	. . . .	6,075.00	to	6,099.99	243	252.	. . . .	7,525.00	to	7,549.99	301
195.	. . . .	6,100.00	to	6,124.99	244	253.	. . . .	7,550.00	to	7,574.99	302
196.	. . . .	6,125.00	to	6,149.99	245	254.	. . . .	7,575.00	to	7,599.99	303
197.	. . . .	6,150.00	to	6,174.99	246	255.	. . . .	7,600.00	to	7,624.99	304
198.	. . . .	6,175.00	to	6,199.99	247	256.	. . . .	7,625.00	to	7,649.99	305
199.	. . . .	6,200.00	to	6,224.99	248	257.	. . . .	7,650.00	to	7,674.99	306
200.	. . . .	6,225.00	to	6,249.99	249	258.	. . . .	7,675.00	to	7,699.99	307
201.	. . . .	6,250.00	to	6,274.99	250	259.	. . . .	7,700.00	to	7,724.99	308
202.	. . . .	6,275.00	to	6,299.99	251	260.	. . . .	7,725.00	to	7,749.99	309
203.	. . . .	6,300.00	to	6,324.99	252	261.	. . . .	7,750.00	to	7,774.99	310
204.	. . . .	6,325.00	to	6,349.99	253	262.	. . . .	7,775.00	to	7,799.99	311
205.	. . . .	6,350.00	to	6,374.99	254	263.	. . . .	7,800.00	to	7,824.99	312
206.	. . . .	6,375.00	to	6,399.99	255	264.	. . . .	7,825.00	to	7,849.99	313
207.	. . . .	6,400.00	to	6,424.99	256	265.	. . . .	7,850.00	to	7,874.99	314
208.	. . . .	6,425.00	to	6,449.99	257	266.	. . . .	7,875.00	to	7,899.99	315
209.	. . . .	6,450.00	to	6,474.99	258	267.	. . . .	7,900.00	to	7,924.99	316
210.	. . . .	6,475.00	to	6,499.99	259	268.	. . . .	7,925.00	to	7,949.99	317
211.	. . . .	6,500.00	to	6,524.99	260	269.	. . . .	7,950.00	to	7,974.99	318
212.	. . . .	6,525.00	to	6,549.99	261	270.	. . . .	7,975.00	to	7,999.99	319
213.	. . . .	6,550.00	to	6,574.99	262	271.	. . . .	8,000.00	to	8,024.99	320
214.	. . . .	6,575.00	to	6,599.99	263	272.	. . . .	8,025.00	to	8,049.99	321
215.	. . . .	6,600.00	to	6,624.99	264	273.	. . . .	8,050.00	to	8,074.99	322

274.	....	8,075.00	to	8,099.99	323
275.	....	8,100.00	to	8,124.99	324
276.	....	8,125.00	to	8,149.99	325
277.	....	8,150.00	to	8,174.99	326
278.	....	8,175.00	to	8,199.99	327
279.	....	8,200.00	to	8,224.99	328
280.	....	8,225.00	to	8,249.99	329
281.	....	8,250.00	to	8,274.99	330
282.	....	8,275.00	to	8,299.99	331
283.	....	8,300.00	to	8,324.99	332
284.	....	8,325.00	to	8,349.99	333
285.	....	8,350.00	to	8,374.99	334
286.	....	8,375.00	to	8,399.99	335
287.	....	8,400.00	to	8,424.99	336
288.	....	8,425.00	to	8,449.99	337
289.	....	8,450.00	to	8,474.99	338
290.	....	8,475.00	to	8,499.99	339
291.	....	8,500.00	to	8,524.99	340
292.	....	8,525.00		and over	341

(p) Each eligible employee shall be paid benefits for each week of total unemployment that commences on or after January 7, 2007, and before January 4, 2009, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base period wages that were paid during that quarter of the employee's base period in which the employee was paid the highest total wages, rounded down to the nearest whole dollar, except that, if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employee and, if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (p) following]

Figure 108.05 (1) (p):

Line		Highest Quarterly Wages Paid			Weekly Benefit Rate
293.	....	Under		$1,325.00	$ 0
294.	....	1,325.00	to	1,349.99	53
295.	....	1,350.00	to	1,374.99	54
296.	....	1,375.00	to	1,399.99	55
297.	....	1,400.00	to	1,424.99	56
298.	....	1,425.00	to	1,449.99	57
299.	....	1,450.00	to	1,474.99	58
300.	....	1,475.00	to	1,499.99	59
301.	....	1,500.00	to	1,524.99	60
302.	....	1,525.00	to	1,549.99	61
303.	....	1,550.00	to	1,574.99	62
304.	....	1,575.00	to	1,599.99	63
305.	....	1,600.00	to	1,624.99	64
306.	....	1,625.00	to	1,649.99	65
307.	....	1,650.00	to	1,674.99	66
308.	....	1,675.00	to	1,699.99	67
309.	....	1,700.00	to	1,724.99	68
310.	....	1,725.00	to	1,749.99	69
311.	...	1,750.00	to	1,774.99	70
312.	....	1,775.00	to	1,799.99	71
313.	....	1,800.00	to	1,824.99	72
314.	....	1,825.00	to	1,849.99	73
315.	....	1,850.00	to	1,874.99	74
316.	....	1,875.00	to	1,899.99	75
317.	....	1,900.00	to	1,924.99	76
318.	....	1,925.00	to	1,949.99	77
319.	....	1,950.00	to	1,974.99	78
320.	....	1,975.00	to	1,999.99	79
321.	....	2,000.00	to	2,024.99	80
322.	....	2,025.00	to	2,049.99	81
323.	....	2,050.00	to	2,074.99	82
324.	.....	2,075.00	to	2,099.99	83
325.	....	2,100.00	to	2,124.99	84
326.	....	2,125.00	to	2,149.99	85
327.	....	2,150.00	to	2,174.99	86
328.	....	2,175.00	to	2,199.99	87
329.	....	2,200.00	to	2,224.99	88
330.	....	2,225.00	to	2,249.99	89
331.	....	2,250.00	to	2,274.99	90
332.	....	2,275.00	to	2,299.99	91
333.	....	2,300.00	to	2,324.99	92
334.	....	2,325.00	to	2,349.99	93
335.	....	2,350.00	to	2,374.99	94
336.	....	2,375.00	to	2,399.99	95
337.	....	2,400.00	to	2,424.99	96
338.	....	2,425.00	to	2,449.99	97
339.	....	2,450.00	to	2,474.99	98
340.	....	2,475.00	to	2,499.99	99
341.	....	2,500.00	to	2,524.99	100
342.	....	2,525.00	to	2,549.99	101
343.	....	2,550.00	to	2,574.99	102
344.	....	2,575.00	to	2,599.99	103
345.	....	2,600.00	to	2,624.99	104
346.	....	2,625.00	to	2,649.99	105
347.	....	2,650.00	to	2,674.99	106
348.	....	2,675.00	to	2,699.99	107
349.	....	2,700.00	to	2,724.99	108
350.	....	2,725.00	to	2,749.99	109
351.	....	2,750.00	to	2,774.99	110
352.	....	2,775.00	to	2,799.99	111
353.	....	2,800.00	to	2,824.99	112
354.	....	2,825.00	to	2,849.99	113
355.	....	2,850.00	to	2,874.99	114
356.	....	2,875.00	to	2,899.99	115
357.	....	2,900.00	to	2,924.99	116
358.	....	2,925.00	to	2,949.99	117
359.	....	2,950.00	to	2,974.99	118
360.	....	2,975.00	to	2,999.99	119
361.	....	3,000.00	to	3,024.99	120
362.	....	3,025.00	to	3,049.99	121
363.	....	3,050.00	to	3,074.99	122
364.	....	3,075.00	to	3,099.99	123
365.	....	3,100.00	to	3,124.99	124
366.	....	3,125.00	to	3,149.99	125
367.	....	3,150.00	to	3,174.99	126
368.	....	3,175.00	to	3,199.99	127
369.	....	3,200.00	to	3,224.99	128

370.	3,225.00	to	3,249.99	129
371.	3,250.00	to	3,274.99	130
372.	3,275.00	to	3,299.99	131
373.	3,300.00	to	3,324.99	132
374.	3,325.00	to	3,349.99	133
375.	3,350.00	to	3,374.99	134
376.	3,375.00	to	3,399.99	135
377.	3,400.00	to	3,424.99	136
378.	3,425.00	to	3,449.99	137
379.	3,450.00	to	3,474.99	138
380.	3,475.00	to	3,499.99	139
381.	3,500.00	to	3,524.99	140
382.	3,525.00	to	3,549.99	141
383.	3,550.00	to	3,574.99	142
384.	3,575.00	to	3,599.99	143
385.	3,600.00	to	3,624.99	144
386.	3,625.00	to	3,649.99	145
387.	3,650.00	to	3,674.99	146
388.	3,675.00	to	3,699.99	147
389.	3,700.00	to	3,724.99	148
390.	3,725.00	to	3,749.99	149
391.	3,750.00	to	3,774.99	150
392.	3,775.00	to	3,799.99	151
393.	3,800.00	to	3,824.99	152
394.	3,825.00	to	3,849.99	153
395.	3,850.00	to	3,874.99	154
396.	3,875.00	to	3,899.99	155
397.	3,900.00	to	3,924.99	156
398.	3,925.00	to	3,949.99	157
399.	3,950.00	to	3,974.99	158
400.	3,975.00	to	3,999.99	159
401.	4,000.00	to	4,024.99	160
402.	4,025.00	to	4,049.99	161
403.	4,050.00	to	4,074.99	162
404.	4,075.00	to	4,099.99	163
405.	4,100.00	to	4,124.99	164
406.	4,125.00	to	4,149.99	165
407.	4,150.00	to	4,174.99	166
408.	4,175.00	to	4,199.99	167
409.	4,200.00	to	4,224.99	168
410.	4,225.00	to	4,249.99	169
411.	4,250.00	to	4,274.99	170
412.	4,275.00	to	4,299.99	171
413.	4,300.00	to	4,324.99	172
414.	4,325.00	to	4,349.99	173
415.	4,350.00	to	4,374.99	174
416.	4,375.00	to	4,399.99	175
417.	4,400.00	to	4,424.99	176
418.	4,425.00	to	4,449.99	177
419.	4,450.00	to	4,474.99	178
420.	4,475.00	to	4,499.99	179
421.	4,500.00	to	4,524.99	180
422.	4,525.00	to	4,549.99	181
423.	4,550.00	to	4,574.99	182
424.	4,575.00	to	4,599.99	183
425.	4,600.00	to	4,624.99	184
426.	4,625.00	to	4,649.99	185
427.	4,650.00	to	4,674.99	186
428.	4,675.00	to	4,699.99	187
429.	4,700.00	to	4,724.99	188
430.	4,725.00	to	4,749.99	189
431.	4,750.00	to	4,774.99	190
432.	4,775.00	to	4,799.99	191
433.	4,800.00	to	4,824.99	192
434.	4,825.00	to	4,849.99	193
435.	4,850.00	to	4,874.99	194
436.	4,875.00	to	4,899.99	195
437.	4,900.00	to	4,924.99	196
438.	4,925.00	to	4,949.99	197
439.	4,950.00	to	4,974.99	198
440.	4,975.00	to	4,999.99	199
441.	5,000.00	to	5,024.99	200
442.	5,025.00	to	5,049.99	201
443.	5,050.00	to	5,074.99	202
444.	5,075.00	to	5,099.99	203
445.	5,100.00	to	5,124.99	204
446.	5,125.00	to	5,149.99	205
447.	5,150.00	to	5,174.99	206
448.	5,175.00	to	5,199.99	207
449.	5,200.00	to	5,224.99	208
450.	5,225.00	to	5,249.99	209
451.	5,250.00	to	5,274.99	210
452.	5,275.00	to	5,299.99	211
453.	5,300.00	to	5,324.99	212
454.	5,325.00	to	5,349.99	213
455.	5,350.00	to	5,374.99	214
456.	5,375.00	to	5,399.99	215
457.	5,400.00	to	5,424.99	216
458.	5,425.00	to	5,449.99	217
459.	5,450.00	to	5,474.99	218
460.	5,475.00	to	5,499.99	219
461.	5,500.00	to	5,524.99	220
462.	5,525.00	to	5,549.99	221
463.	5,550.00	to	5,574.99	222
464.	5,575.00	to	5,599.99	223
465.	5,600.00	to	5,624.99	224
466.	5,625.00	to	5,649.99	225
467.	5,650.00	to	5,674.99	226
468.	5,675.00	to	5,699.99	227
469.	5,700.00	to	5,724.99	228
470.	5,725.00	to	5,749.99	229
471.	5,750.00	to	5,774.99	230
472.	5,775.00	to	5,799.99	231
473.	5,800.00	to	5,824.99	232
474.	5,825.00	to	5,849.99	233
475.	5,850.00	to	5,874.99	234
476.	5,875.00	to	5,899.99	235
477.	5,900.00	to	5,924.99	236
478.	5,925.00	to	5,949.99	237
479.	5,950.00	to	5,974.99	238
480.	5,975.00	to	5,999.99	239
481.	6,000.00	to	6,024.99	240
482.	6,025.00	to	6,049.99	241
483.	6,050.00	to	6,074.99	242
484.	6,075.00	to	6,099.99	243
485.	6,100.00	to	6,124.99	244

486.	....	6,125.00	to	6,149.99	245
487.	....	6,150.00	to	6,174.99	246
488.	....	6,175.00	to	6,199.99	247
489.	....	6,200.00	to	6,224.99	248
490.	....	6,225.00	to	6,249.99	249
491.	....	6,250.00	to	6,274.99	250
492.	....	6,275.00	to	6,299.99	251
493.	....	6,300.00	to	6,324.99	252
494.	....	6,325.00	to	6,349.99	253
495.	....	6,350.00	to	6,374.99	254
496.	....	6,375.00	to	6,399.99	255
497.	....	6,400.00	to	6,424.99	256
498.	....	6,425.00	to	6,449.99	257
499.	....	6,450.00	to	6,474.99	258
500.	....	6,475.00	to	6,499.99	259
501.	....	6,500.00	to	6,524.99	260
502.	....	6,525.00	to	6,549.99	261
503.	....	6,550.00	to	6,574.99	262
504.	....	6,575.00	to	6,599.99	263
505.	....	6,600.00	to	6,624.99	264
506.	....	6,625.00	to	6,649.99	265
507.	....	6,650.00	to	6,674.99	266
508.	....	6,675.00	to	6,699.99	267
509.	....	6,700.00	to	6,724.99	268
510.	....	6,725.00	to	6,749.99	269
511.	....	6,750.00	to	6,774.99	270
512.	....	6,775.00	to	6,799.99	271
513.	....	6,800.00	to	6,824.99	272
514.	....	6,825.00	to	6,849.99	273
515.	....	6,850.00	to	6,874.99	274
516.	....	6,875.00	to	6,899.99	275
517.	....	6,900.00	to	6,924.99	276
518.	....	6,925.00	to	6,949.99	277
519.	....	6,950.00	to	6,974.99	278
520.	....	6,975.00	to	6,999.99	279
521.	....	7,000.00	to	7,024.99	280
522.	....	7,025.00	to	7,049.99	281
523.	....	7,050.00	to	7,074.99	282
524.	....	7,075.00	to	7,099.99	283
525.	....	7,100.00	to	7,124.99	284
526.	....	7,125.00	to	7,149.99	285
527.	....	7,150.00	to	7,174.99	286
528.	....	7,175.00	to	7,199.99	287
529.	....	7,200.00	to	7,224.99	288
530.	....	7,225.00	to	7,249.99	289
531.	....	7,250.00	to	7,274.99	290
532.	....	7,275.00	to	7,299.99	291
533.	....	7,300.00	to	7,324.99	292
534.	....	7,325.00	to	7,349.99	293
535.	....	7,350.00	to	7,374.99	294
536.	....	7,375.00	to	7,399.99	295
537.	....	7,400.00	to	7,424.99	296
538.	....	7,425.00	to	7,449.99	297
539.	....	7,450.00	to	7,474.99	298
540.	....	7,475.00	to	7,499.99	299
541.	....	7,500.00	to	7,524.99	300
542.	....	7,525.00	to	7,549.99	301
543.	....	7,550.00	to	7,574.99	302
544.	....	7,575.00	to	7,599.99	303
545.	....	7,600.00	to	7,624.99	304
546.	....	7,625.00	to	7,649.99	305
547.	....	7,650.00	to	7,674.99	306
548.	....	7,675.00	to	7,699.99	307
549.	....	7,700.00	to	7,724.99	308
550.	....	7,725.00	to	7,749.99	309
551.	....	7,750.00	to	7,774.99	310
552.	....	7,775.00	to	7,799.99	311
553.	....	7,800.00	to	7,824.99	312
554.	....	7,825.00	to	7,849.99	313
555.	....	7,850.00	to	7,874.99	314
556.	....	7,875.00	to	7,899.99	315
557.	....	7,900.00	to	7,924.99	316
558.	....	7,925.00	to	7,949.99	317
559.	....	7,950.00	to	7,974.99	318
560.	....	7,975.00	to	7,999.99	319
561.	....	8,000.00	to	8,024.99	320
562.	....	8,025.00	to	8,049.99	321
563.	....	8,050.00	to	8,074.99	322
564.	....	8,075.00	to	8,099.99	323
565.	....	8,100.00	to	8,124.99	324
566.	....	8,125.00	to	8,149.99	325
567.	....	8,150.00	to	8,174.99	326
568.	....	8,175.00	to	8,199.99	327
569.	....	8,200.00	to	8,224.99	328
570.	....	8,225.00	to	8,249.99	329
571.	....	8,250.00	to	8,274.99	330
572.	....	8,275.00	to	8,299.99	331
573.	....	8,300.00	to	8,324.99	332
574.	....	8,325.00	to	8,349.99	333
575.	....	8,350.00	to	8,374.99	334
576.	....	8,375.00	to	8,399.99	335
577.	....	8,400.00	to	8,424.99	336
578.	....	8,425.00	to	8,449.99	337
579.	....	8,450.00	to	8,474.99	338
580.	....	8,475.00	to	8,499.99	339
581.	....	8,500.00	to	8,524.99	340
582.	....	8,525.00	to	8,549.99	341
583.	....	8,550.00	to	8,574.99	342
584.	....	8,575.00	to	8,599.99	343
585.	....	8,600.00	to	8,624.99	344
586.	....	8,625.00	to	8,649.99	345
587.	....	8,650.00	to	8,674.99	346
588.	....	8,675.00	to	8,699.99	347
589.	....	8,700.00	to	8,724.99	348
590.	....	8,725.00	to	8,749.99	349
591.	....	8,750.00	to	8,774.99	350
592.	....	8,775.00	to	8,799.99	351
593.	....	8,800.00	to	8,824.99	352
594.	....	8,825.00	to	8,849.99	353
595.	....	8,850.00	to	8,874.99	354
596.	....	8,875.00		and over	355

(q) Each eligible employee shall be paid benefits for each week of total unemployment that commences on or after January 4, 2009, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base period wages that were paid during that quarter of the employee's base period in which the employee

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was paid the highest total wages, rounded down to the nearest whole dollar, except that, if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employee and, if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (q) following]

Figure 108.05 (1) (q):

Line	Highest Quarterly Wages Paid			Weekly Benefit Rate
1.	Under		$1,350.00 . . .	$ 0
2.	1,350.00	to	1,374.99	54
3.	1,375.00	to	1,399.99	55
4.	1,400.00	to	1,424.99	56
5.	1,425.00	to	1,449.99	57
6.	1,450.00	to	1,474.99	58
7.	1,475.00	to	1,499.99	59
8.	1,500.00	to	1,524.99	60
9.	1,525.00	to	1,549.99	61
10.	1,550.00	to	1,574.99	62
11.	1,575.00	to	1,599.99	63
12.	1,600.00	to	1,624.99	64
13.	1,625.00	to	1,649.99	65
14.	1,650.00	to	1,674.99	66
15.	1,675.00	to	1,699.99	67
16.	1,700.00	to	1,724.99	68
17.	1,725.00	to	1,749.99	69
18.	1,750.00	to	1,774.99	70
19.	1,775.00	to	1,799.99	71
20.	1,800.00	to	1,824.99	72
21.	1,825.00	to	1,849.99	73
22.	1,850.00	to	1,874.99	74
23.	1,875.00	to	1,899.99	75
24.	1,900.00	to	1,924.99	76
25.	1,925.00	to	1,949.99	77
26.	1,950.00	to	1,974.99	78
27.	1,975.00	to	1,999.99	79
28.	2,000.00	to	2,024.99	80
29.	2,025.00	to	2,049.99	81
30.	2,050.00	to	2,074.99	82
31.	2,075.00	to	2,099.99	83
32.	2,100.00	to	2,124.99	84
33.	2,125.00	to	2,149.99	85
34.	2,150.00	to	2,174.99	86
35.	2,175.00	to	2,199.99	87
36.	2,200.00	to	2,224.99	88
37.	2,225.00	to	2,249.99	89
38.	2,250.00	to	2,274.99	90
39.	2,275.00	to	2,299.99	91
40.	2,300.00	to	2,324.99	92
41.	2,325.00	to	2,349.99	93
42.	2,350.00	to	2,374.99	94
43.	2,375.00	to	2,399.99	95
44.	2,400.00	to	2,424.99	96
45.	2,425.00	to	2,449.99	97
46.	2,450.00	to	2,474.99	98
47.	2,475.00	to	2,499.99	99
48.	2,500.00	to	2,524.99	100
49.	2,525.00	to	2,549.99	101
50.	2,550.00	to	2,574.99	102
51.	2,575.00	to	2,599.99	103
52.	2,600.00	to	2,624.99	104
53.	2,625.00	to	2,649.99	105
54.	2,650.00	to	2,674.99	106
55.	2,675.00	to	2,699.99	107
56.	2,700.00	to	2,724.99	108
57.	2,725.00	to	2,749.99	109
58.	2,750.00	to	2,774.99	110
59.	2,775.00	to	2,799.99	111
60.	2,800.00	to	2,824.99	112
61.	2,825.00	to	2,849.99	113
62.	2,850.00	to	2,874.99	114
63.	2,875.00	to	2,899.99	115
64.	2,900.00	to	2,924.99	116
65.	2,925.00	to	2,949.99	117
66.	2,950.00	to	2,974.99	118
67.	2,975.00	to	2,999.99	119
68.	3,000.00	to	3,024.99	120
69.	3,025.00	to	3,049.99	121
70.	3,050.00	to	3,074.99	122
71.	3,075.00	to	3,099.99	123
72.	3,100.00	to	3,124.99	124
73.	3,125.00	to	3,149.99	125
74.	3,150.00	to	3,174.99	126
75.	3,175.00	to	3,199.99	127
76.	3,200.00	to	3,224.99	128
77.	3,225.00	to	3,249.99	129
78.	3,250.00	to	3,274.99	130
79.	3,275.00	to	3,299.99	131
80.	3,300.00	to	3,324.99	132
81.	3,325.00	to	3,349.99	133
82.	3,350.00	to	3,374.99	134
83.	3,375.00	to	3,399.99	135
84.	3,400.00	to	3,424.99	136
85.	3,425.00	to	3,449.99	137
86.	3,450.00	to	3,474.99	138
87.	3,475.00	to	3,499.99	139
88.	3,500.00	to	3,524.99	140
89.	3,525.00	to	3,549.99	141
90.	3,550.00	to	3,574.99	142
91.	3,575.00	to	3,599.99	143
92.	3,600.00	to	3,624.99	144
93.	3,625.00	to	3,649.99	145
94.	3,650.00	to	3,674.99	146
95.	3,675.00	to	3,699.99	147
96.	3,700.00	to	3,724.99	148
97.	3,725.00	to	3,749.99	149
98.	3,750.00	to	3,774.99	150
99.	3,775.00	to	3,799.99	151
100.	3,800.00	to	3,824.99	152
101.	3,825.00	to	3,849.99	153
102.	3,850.00	to	3,874.99	154
103.	3,875.00	to	3,899.99	155

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104.	....	3,900.00	to	3,924.99	156
105.	....	3,925.00	to	3,949.99	157
106.	....	3,950.00	to	3,974.99	158
107.	....	3,975.00	to	3,999.99	159
108.	....	4,000.00	to	4,024.99	160
109.	....	4,025.00	to	4,049.99	161
110.	....	4,050.00	to	4,074.99	162
111.	....	4,075.00	to	4,099.99	163
112.	....	4,100.00	to	4,124.99	164
113.	....	4,125.00	to	4,149.99	165
114.	....	4,150.00	to	4,174.99	166
115.	....	4,175.00	to	4,199.99	167
116.	....	4,200.00	to	4,224.99	168
117.	....	4,225.00	to	4,249.99	169
118.	....	4,250.00	to	4,274.99	170
119.	....	4,275.00	to	4,299.99	171
120.	....	4,300.00	to	4,324.99	172
121.	....	4,325.00	to	4,349.99	173
122.	....	4,350.00	to	4,374.99	174
123.	....	4,375.00	to	4,399.99	175
124.	....	4,400.00	to	4,424.99	176
125.	....	4,425.00	to	4,449.99	177
126.	....	4,450.00	to	4,474.99	178
127.	....	4,475.00	to	4,499.99	179
128.	....	4,500.00	to	4,524.99	180
129.	....	4,525.00	to	4,549.99	181
130.	....	4,550.00	to	4,574.99	182
131.	....	4,575.00	to	4,599.99	183
132.	....	4,600.00	to	4,624.99	184
133.	....	4,625.00	to	4,649.99	185
134.	....	4,650.00	to	4,674.99	186
135.	....	4,675.00	to	4,699.99	187
136.	....	4,700.00	to	4,724.99	188
137.	....	4,725.00	to	4,749.99	189
138.	....	4,750.00	to	4,774.99	190
139.	....	4,775.00	to	4,799.99	191
140.	....	4,800.00	to	4,824.99	192
141.	....	4,825.00	to	4,849.99	193
142.	....	4,850.00	to	4,874.99	194
143.	....	4,875.00	to	4,899.99	195
144.	....	4,900.00	to	4,924.99	196
145.	....	4,925.00	to	4,949.99	197
146.	....	4,950.00	to	4,974.99	198
147.	....	4,975.00	to	4,999.99	199
148.	....	5,000.00	to	5,024.99	200
149.	....	5,025.00	to	5,049.99	201
150.	....	5,050.00	to	5,074.99	202
151.	....	5,075.00	to	5,099.99	203
152.	....	5,100.00	to	5,124.99	204
153.	....	5,125.00	to	5,149.99	205
154.	....	5,150.00	to	5,174.99	206
155.	....	5,175.00	to	5,199.99	207
156.	....	5,200.00	to	5,224.99	208
157.	....	5,225.00	to	5,249.99	209
158.	....	5,250.00	to	5,274.99	210
159.	....	5,275.00	to	5,299.99	211
160.	....	5,300.00	to	5,324.99	212
161.	....	5,325.00	to	5,349.99	213
162.	....	5,350.00	to	5,374.99	214
163.	....	5,375.00	to	5,399.99	215
164.	....	5,400.00	to	5,424.99	216
165.	....	5,425.00	to	5,449.99	217
166.	....	5,450.00	to	5,474.99	218
167.	....	5,475.00	to	5,499.99	219
168.	....	5,500.00	to	5,524.99	220
169.	....	5,525.00	to	5,549.99	221
170.	....	5,550.00	to	5,574.99	222
171.	....	5,575.00	to	5,599.99	223
172.	....	5,600.00	to	5,624.99	224
173.	....	5,625.00	to	5,649.99	225
174.	....	5,650.00	to	5,674.99	226
175.	....	5,675.00	to	5,699.99	227
176.	....	5,700.00	to	5,724.99	228
177.	....	5,725.00	to	5,749.99	229
178.	....	5,750.00	to	5,774.99	230
179.	....	5,775.00	to	5,799.99	231
180.	....	5,800.00	to	5,824.99	232
181.	....	5,825.00	to	5,849.99	233
182.	....	5,850.00	to	5,874.99	234
183.	....	5,875.00	to	5,899.99	235
184.	....	5,900.00	to	5,924.99	236
185.	....	5,925.00	to	5,949.99	237
186.	....	5,950.00	to	5,974.99	238
187.	....	5,975.00	to	5,999.99	239
188.	....	6,000.00	to	6,024.99	240
189.	....	6,025.00	to	6,049.99	241
190.	....	6,050.00	to	6,074.99	242
191.	....	6,075.00	to	6,099.99	243
192.	....	6,100.00	to	6,124.99	244
193.	....	6,125.00	to	6,149.99	245
194.	....	6,150.00	to	6,174.99	246
195.	....	6,175.00	to	6,199.99	247
196.	....	6,200.00	to	6,224.99	248
197.	....	6,225.00	to	6,249.99	249
198.	....	6,250.00	to	6,274.99	250
199.	....	6,275.00	to	6,299.99	251
200.	....	6,300.00	to	6,324.99	252
201.	....	6,325.00	to	6,349.99	253
202.	....	6,350.00	to	6,374.99	254
203.	....	6,375.00	to	6,399.99	255
204.	....	6,400.00	to	6,424.99	256
205.	....	6,425.00	to	6,449.99	257
206.	....	6,450.00	to	6,474.99	258
207.	....	6,475.00	to	6,499.99	259
208.	....	6,500.00	to	6,524.99	260
209.	....	6,525.00	to	6,549.99	261
210.	....	6,550.00	to	6,574.99	262
211.	....	6,575.00	to	6,599.99	263
212.	....	6,600.00	to	6,624.99	264
213.	....	6,625.00	to	6,649.99	265
214.	....	6,650.00	to	6,674.99	266
215.	....	6,675.00	to	6,699.99	267
216.	....	6,700.00	to	6,724.99	268
217.	....	6,725.00	to	6,749.99	269
218.	....	6,750.00	to	6,774.99	270
219.	....	6,775.00	to	6,799.99	271

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220.	6,800.00	to	6,824.99	272
221.	6,825.00	to	6,849.99	273
222.	6,850.00	to	6,874.99	274
223.	6,875.00	to	6,899.99	275
224.	6,900.00	to	6,924.99	276
225.	6,925.00	to	6,949.99	277
226.	6,950.00	to	6,974.99	278
227.	6,975.00	to	6,999.99	279
228.	7,000.00	to	7,024.99	280
229.	7,025.00	to	7,049.99	281
230.	7,050.00	to	7,074.99	282
231.	7,075.00	to	7,099.99	283
232.	7,100.00	to	7,124.99	284
233.	7,125.00	to	7,149.99	285
234.	7,150.00	to	7,174.99	286
235.	7,175.00	to	7,199.99	287
236.	7,200.00	to	7,224.99	288
237.	7,225.00	to	7,249.99	289
238.	7,250.00	to	7,274.99	290
239.	7,275.00	to	7,299.99	291
240.	7,300.00	to	7,324.99	292
241.	7,325.00	to	7,349.99	293
242.	7,350.00	to	7,374.99	294
243.	7,375.00	to	7,399.99	295
244.	7,400.00	to	7,424.99	296
245.	7,425.00	to	7,449.99	297
246.	7,450.00	to	7,474.99	298
247.	7,475.00	to	7,499.99	299
248.	7,500.00	to	7,524.99	300
249.	7,525.00	to	7,549.99	301
250.	7,550.00	to	7,574.99	302
251.	7,575.00	to	7,599.99	303
252.	7,600.00	to	7,624.99	304
253.	7,625.00	to	7,649.99	305
254.	7,650.00	to	7,674.99	306
255.	7,675.00	to	7,699.99	307
256.	7,700.00	to	7,724.99	308
257.	7,725.00	to	7,749.99	309
258.	7,750.00	to	7,774.99	310
259.	7,775.00	to	7,799.99	311
260.	7,800.00	to	7,824.99	312
261.	7,825.00	to	7,849.99	313
262.	7,850.00	to	7,874.99	314
263.	7,875.00	to	7,899.99	315
264.	7,900.00	to	7,924.99	316
265.	7,925.00	to	7,949.99	317
266.	7,950.00	to	7,974.99	318
267.	7,975.00	to	7,999.99	319
268.	8,000.00	to	8,024.99	320
269.	8,025.00	to	8,049.99	321
270.	8,050.00	to	8,074.99	322
271.	8,075.00	to	8,099.99	323
272.	8,100.00	to	8,124.99	324
273.	8,125.00	to	8,149.99	325
274.	8,150.00	to	8,174.99	326
275.	8,175.00	to	8,199.99	327
276.	8,200.00	to	8,224.99	328
277.	8,225.00	to	8,249.99	329
278.	8,250.00	to	8,274.99	330
279.	8,275.00	to	8,299.99	331
280.	8,300.00	to	8,324.99	332
281.	8,325.00	to	8,349.99	333
282.	8,350.00	to	8,374.99	334
283.	8,375.00	to	8,399.99	335
284.	8,400.00	to	8,424.99	336
285.	8,425.00	to	8,449.99	337
286.	8,450.00	to	8,474.99	338
287.	8,475.00	to	8,499.99	339
288.	8,500.00	to	8,524.99	340
289.	8,525.00	to	8,549.99	341
290.	8,550.00	to	8,574.99	342
291.	8,575.00	to	8,599.99	343
292.	8,600.00	to	8,624.99	344
293.	8,625.00	to	8,649.99	345
294.	8,650.00	to	8,674.99	346
295.	8,675.00	to	8,699.99	347
296.	8,700.00	to	8,724.99	348
297.	8,725.00	to	8,749.99	349
298.	8,750.00	to	8,774.99	350
299.	8,775.00	to	8,799.99	351
300.	8,800.00	to	8,824.99	352
301.	8,825.00	to	8,849.99	353
302.	8,850.00	to	8,874.99	354
303.	8,875.00	to	8,899.99	355
304.	8,900.00	to	8,924.99	356
305.	8,925.00	to	8,949.99	357
306.	8,950.00	to	8,974.99	358
307.	8,975.00	to	8,999.99	359
308.	9,000.00	to	9,024.99	360
309.	9,025.00	to	9,049.99	361
310.	9,050.00	to	9,074.99	362
311.	9,075.00		and over	363

(1m) FINAL PAYMENTS IN CERTAIN CASES. Whenever, as of the beginning of any week, the difference between the maximum amount of benefits potentially payable to an employee, as computed under this section and s. 108.06 (1), and the amount of benefits otherwise payable to the employee for that week is $5 or less, the benefits payable to the employee for that week shall be that maximum amount.

(2) SEMIANNUAL ADJUSTMENT OF MAXIMUM AND MINIMUM BENEFIT RATES. (a) This chapter's maximum weekly benefit rate, as to weeks of unemployment in a given half year starting January 1 or July 1 shall be based on the "average wages per average week" of the preceding "base year", ended 6 months before the starting date of the given half year, pursuant to this subsection.

(b) The department shall determine by each December 1 and June 1 for the last completed base year, ended June 30 or December 31 respectively, from reports to the department submitted by employers other than government units financing benefits under s. 108.15 covering their employees in employment and any corrections thereof filed by September 30 or March 31 for that base year:

1. The gross wages thus reported by all such employers as paid in that year for such employment; and

2. The average of the 12 mid−month totals of all such employees in employment thus reported for that year; and

3. The quotient obtained by dividing said gross wages by said average; and

4. The amount, called "average wages per average week" in this section, obtained by dividing such quotient by 52.

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(c) This chapter's maximum weekly benefit rate, as to weeks of unemployment in the ensuing half year, shall equal the result obtained by rounding 66−2/3% of the "average wages per average week" to the nearest multiple of one dollar, and the minimum weekly benefit rate shall be an amount which is 15% of the maximum rate and adjusted, if not a multiple of one dollar, to the next lower multiple of one dollar.

(d) Whenever, for any half year ending on June 30 or December 31, the new maximum and minimum weekly benefit rates are higher or lower than the rate for the previous half year in the current benefit rate schedule, the department shall amend the starting lines and wage classes so that the first line shows the quarterly wages below the least amount necessary to qualify for the minimum weekly benefit rate and the 2nd line shows the new minimum weekly benefit rate and the highest quarterly wage class to which it applies. The department shall amend the closing lines so that the next to last line shows a weekly benefit rate which is $1 less than the new maximum weekly benefit rate and the quarterly wage class to which it applies and the last line shows the new maximum weekly benefit rate and a quarterly wage class which starts one cent above the higher wage figure of the next to last line and ranges upward without limit. The department shall consecutively number the intervening lines of the schedule with a separate line for each $1 change in weekly benefit rate and the applicable quarterly wage class for each weekly benefit rate.

(e) The department shall publish as a class 1 notice under ch. 985 the "average wages per average week", the corresponding maximum and minimum weekly benefit rates, and the resulting schedule of quarterly wage classes and weekly benefit rates within 10 days after each determination. The schedule shall then apply to all weeks of unemployment in the ensuing half year.

(f) The department shall certify such schedule to the legislative reference bureau, which shall when publishing the statutes include the latest such schedule then available.

(g) Any change in the minimum benefit rate does not affect benefits payable to a claimant for a benefit year that begins prior to the effective date of a new rate schedule.

(h) Whenever January 1 or July 1 does not fall on Saturday, Sunday or Monday, any change in weekly benefit rates under this subsection shall apply after the first ensuing Sunday.

(2m) SUSPENSION OF ADJUSTMENTS. Notwithstanding sub. (2), no adjustment may be made by the department in any benefit rate under that subsection. This subsection applies only for purposes of benefit payments.

(3) BENEFITS FOR PARTIAL UNEMPLOYMENT. (a) Except as provided in pars. (c), (d) and (dm) if an eligible employee earns wages in a given week, the first $30 of the wages shall be disregarded and the employee's applicable weekly benefit payment shall be reduced by 67% of the remaining amount, except that no such employee is eligible for benefits if the employee's benefit payment would be less than $5 for any week. For purposes of this paragraph, "wages" includes any salary reduction amounts earned that are not wages and that are deducted from the salary of a claimant by an employer pursuant to a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125, and any amount that a claimant would have earned in available work under s. 108.04 (1) (a) which is treated as wages under s. 108.04 (1) (bm), but excludes any amount that a claimant earns for services performed as a volunteer fire fighter, volunteer emergency medical technician, or volunteer first responder. In applying this paragraph, the department shall disregard discrepancies of less than $2 between wages reported by employees and employers.

(c) A claimant is ineligible to receive any benefits for a week in which one or more of the following applies to the claimant for 32 or more hours in that week:

1. The claimant performs work; or

2. The claimant has wages ascribed under s. 108.04 (1) (bm); or

3. The claimant receives holiday pay, vacation pay, termination pay, or sick pay under circumstances satisfying the requirements of subs. (4), (5), or (5m) for treatment as wages in that week.

(d) A claimant is ineligible to receive benefits for any week in which the claimant conceals wages as provided in s. 108.04 (11) (b).

(dm) A claimant is ineligible to receive any benefits for a week if the claimant receives from one or more employers:

1. Wages earned for work performed in that week of more than $500; or

2. Sick pay, holiday pay, vacation pay, or termination pay which, by itself or in combination with wages earned for work performed in that week, is equivalent to more than $500.

(e) For purposes of this subsection, a bonus or profit−sharing payment is considered to be earned in the week in which the bonus or payment is paid by the employer. A bonus or profit−sharing payment is considered to be paid on the date of the check if payment is made by check, on the date of direct deposit by the employer at a financial institution if payment is deposited by the employer to an employee's account at a financial institution, or on the date that the bonus or payment is received by the employee if any other method of payment is used.

(4) HOLIDAY OR VACATION PAY. (a) 1. Except as provided in subd. 2., the department shall treat as wages an employee's holiday pay for purposes of eligibility for benefits for partial unemployment under sub. (3) for a given week only if it has become definitely payable to the employee within 4 days after the close of that week.

2. The department shall treat as wages an employee's holiday pay for purposes of eligibility for benefits for partial unemployment under sub. (3) for the week that includes December 25 only if it has become definitely payable to the employee within 9 days after the close of that week.

(b) An employee's vacation pay shall, for purposes of eligibility for benefits for partial unemployment under sub. (3), be treated as wages for a given week only if it has by the close of that week become definitely allocated and payable to the employee for that week and the employee has had due notice thereof, and only if such pay until fully assigned is allocated:

1. At not less than the employee's approximate full weekly wage rate; or

2. Pursuant to any other reasonable basis of allocation, including any basis commonly used in computing the vacation rights of employees.

(5) TERMINATION PAY. An employee's dismissal or termination pay shall, for purposes of eligibility for benefits for partial unemployment under sub. (3), be treated as wages for a given week only if it has by the close of that week become definitely allocated and payable to the employee for that week, and the employee has had due notice thereof, and only if such pay, until fully assigned, is allocated:

(a) At not less than the employee's approximate full weekly wage rate; or

(b) Pursuant to any other reasonable basis of allocation, including any basis commonly used in computing the termination pay of employees.

(5m) SICK PAY. For purposes of eligibility for benefits for partial unemployment under sub. (3), "wages" includes sick pay only when paid or payable directly by an employer at the employee's usual rate of pay.

(6) BACK PAY. The department shall treat as wages for benefit purposes any payment made to an individual by or on behalf of his or her employing unit to which that individual is entitled under federal law, the law of any state or a collective bargaining or other agreement and which is in lieu of pay for personal services for past weeks, or which is in the nature of back pay, whether made under an award or decision or otherwise, and which is made no later than

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the end of the 104−week period beginning with the earliest week to which such pay applies.

(7) PENSION PAYMENTS. (a) *Definitions.* In this subsection:

1. "Pension payment" means a pension, retirement, annuity, or other similar payment made to a claimant, based on the previous work of that claimant, whether or not payable on a periodic basis, from a governmental or other retirement system maintained or contributed to by an employer from which that claimant has base period wages, other than a payment received under the federal Social Security Act (42 USC 301 et seq.) that is based in whole or in part upon taxes paid by the claimant.

2. "Rollover" means the transfer of all or part of a pension payment from one retirement plan or account to another retirement plan or account, whether the transfer occurs directly between plan or account trustees, or from the trustee of a plan or account to an individual payee and from that payee to the trustee of another plan or account, regardless of whether the plans or accounts are considered qualified trusts under 26 USC 401.

(b) *Pension payment information.* Any claimant who receives, is entitled to receive or has applied for a pension payment, and any employer by which the claimant was employed in his or her base period, shall furnish the department with such information relating to the payment as the department may request. Upon request of the department, the governmental or other retirement system responsible for making the payment shall report the information concerning the claimant's eligibility for and receipt of payments under that system to the department.

(c) *Required benefit reduction.* Except as provided in par. (cm), if a claimant actually or constructively receives a pension payment, the department shall reduce benefits otherwise payable to the claimant for a week of partial or total unemployment, but not below zero, if pars. (d) and (e) or if pars. (d) and (f) apply.

(cm) *Payments received under Social Security Act.* If a claimant receives a pension payment under the federal Social Security Act (42 USC 301 et seq.), the department shall not reduce the benefits otherwise payable to the claimant because the claimant contributed to a portion of the pension payment received by the claimant.

(d) *Allocation.* 1. If a pension payment is not paid on a weekly basis, the department shall allocate and attribute the payment to specific weeks in accordance with subd. 2. if the payment is actually or constructively received on a periodic basis. If a pension payment is actually or constructively received on other than a periodic basis, the department shall allocate the payment to the week in which it is received.

1m. For purposes of this paragraph, a payment is actually or constructively received on other than a periodic basis if it has become definitely allocated and payable to the claimant by the close of a given week, and the department has provided due notice to the claimant that the payment will be allocated in accordance with subd. 1.

2. The department shall allocate a pension payment that is is actually or constructively received on a periodic basis by allocating to each week the fraction of the payment attributable to that week.

(e) *Total employer funding.* If no portion of a pension payment actually or constructively received by a claimant under this subsection is funded by the claimant's contributions, the department shall reduce the weekly benefits payable for a week of partial or total unemployment by an amount equal to the weekly pension amount if:

1. The claimant has base period wages from the employer from which the pension payment is received; and

2. The claimant has performed work for that employer since the start of the claimant's base period and that work or remuneration for that work affirmatively affected the claimant's eligibility for or increased the amount of the pension payment.

(f) *Partial or total employee funding.* If any portion of a pension payment actually or constructively received by a claimant under this subsection is funded by the claimant's contributions, the department shall compute the benefits payable for a week of partial or total unemployment as follows:

1. If the pension payment is received under the railroad retirement act (45 USC 231 et seq.), the department shall reduce the weekly benefits payable for a week of partial or total unemployment by 50% of the weekly pension amount.

2. If the pension payment is received under another retirement system, the claimant has base period wages from the employer from which the pension payment is received, the claimant has performed work for that employer since the start of the claimant's base period, and that work or remuneration for that work affirmatively affected the claimant's eligibility for or increased the amount of the pension payment, the department shall reduce the weekly benefits payable for a week of partial or total unemployment by 50% of the weekly pension amount, or by the percentage of the employer's contribution if acceptable evidence of a contribution by the employer other than 50% is furnished to the department.

(g) *Constructive receipt.* A claimant constructively receives a pension payment under this subsection only for weeks occurring after:

1. An application for a pension payment has been filed by or on behalf of the claimant; and

2. The claimant has been afforded due notice from his or her retirement system of his or her entitlement to a pension payment and the amount of the pension payment to which he or she is entitled.

(h) *Rollovers.* If a pension payment is received by a claimant on other than a periodic basis and a rollover of the pension payment, or any portion thereof, occurs by the end of the 60th day following receipt of the payment by the claimant, the payment or any portion thereof affected by the rollover is not actually or constructively received by the claimant. If a portion of a pension payment received on other than a periodic basis is affected by a rollover, the remaining portion is subject to allocation under par. (d).

(9) ROUNDING OF BENEFIT AMOUNTS. Notwithstanding sub. (1), benefits payable for a week of unemployment as a result of applying sub. (1m), (3) or (7) or s. 108.04 (11) or (12), 108.06 (1), 108.13 (4) or (5) or 108.135 shall be rounded down to the next lowest dollar.

(10) DEDUCTIONS FROM BENEFIT PAYMENTS. After calculating the benefit payment due to be paid for a week under subs. (1) to (7), the department shall make deductions from that payment to the extent that the payment is sufficient to make the following payments in the following order:

(a) First, to recover forfeitures assessed under s. 108.04 (11).

(b) Second, to recover overpayments under s. 108.22 (8) (b) 1.

(c) Third, to pay child support obligations under s. 108.13 (4).

(d) Fourth, to withhold federal income taxes under s. 108.135.

(e) Fifth, to withhold state income taxes under s. 108.135.

(f) Sixth, to deduct amounts for any purpose authorized under s. 108.13 (5).

History: 1971 c. 53; 1973 c. 247; 1975 c. 343; 1977 c. 29; 1979 c. 52; 1981 c. 28, 36; 1983 a. 8, 168, 384; 1985 a. 17, 40; 1987 a. 38 ss. 60 to 66, 136; 1987 a. 255; 1989 a. 77; 1991 a. 89; 1993 a. 373; 1995 a. 118; 1997 a. 39; 1999 a. 15, 56, 185, 186; 2001 a. 35, 43, 105; 2003 a. 197; 2005 a. 86, 142; 2007 a. 20, 59, 97; 2009 a. 287; 2011 a. 198; s. 35.17 correction in (3) (c) 1.

When a claimant had not applied for pension benefits, a document from the pension fund describing the claimant's annuity alternatives and estimating monthly payments did not satisfy the "due notice of eligibility" requirement under sub. (7) (d) [now (7) (g)]. The claimant was entitled to receive both pension and unemployment benefits for a limited period. Calumet County v. LIRC, 120 Wis. 2d 297, 354 N.W.2d 216 (Ct. App. 1984).

108.06 Benefit entitlement. (1) Except as provided in subs. (6) and (7) and ss. 108.141 and 108.142, no claimant may receive total benefits based on employment in a base period greater than 26 times the claimant's weekly benefit rate under s. 108.05 (1) or 40% of the claimant's base period wages, whichever is lower. Except as provided in subs. (6) and (7) and ss. 108.141 and 108.142, if a claimant's base period wages are reduced or canceled under s. 108.04 (5) or (18), or suspended under s. 108.04 (1) (f),

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(10) (a), or (17), the claimant may not receive total benefits based on employment in a base period greater than 26 times the claimant's weekly benefit rate under s. 108.05 (1) or 40% of the base period wages not reduced, canceled or suspended which were paid or payable to the claimant, whichever is lower.

(2) (a) A claimant may establish a benefit year in the manner prescribed by the department by rule, whenever the claimant qualifies to start a benefit year under s. 108.04 (4) (a) and:

1. The employee is eligible to receive benefits;

2. The employee has experienced a reduction in hours of employment of at least 25% in one week as compared to his or her average number of hours of employment for the preceding 13 weeks; or

3. The employee reasonably expects to be eligible to receive benefits during the next 13 weeks.

(b) No employee is eligible to receive benefits before the employee establishes a benefit year.

(bm) An employee's benefit year begins on the Sunday of the week in which the employee files a valid request to establish a benefit year with the department, except that the department may permit an employee to begin a benefit year prior to that time under circumstances prescribed by rule of the department.

(c) No benefits are payable to a claimant for any week of unemployment not occurring during the claimant's benefit year except under sub. (7) and ss. 108.141 and 108.142.

(cm) If an employee qualifies to receive benefits using the base period described in s. 108.02 (4) (b), the wages used to compute the employee's benefit entitlement are not available for use in any subsequent benefit computation for the same employee, except under sub. (7) and s. 108.141 or 108.142.

(d) A claimant may request that the department set aside a benefit year by filing a written, verbal or electronic request in the manner that the department prescribes by rule. The department shall grant the request and cancel the benefit year if the request is voluntary, benefits have not been paid to the claimant and at the time the department acts upon the request for that benefit year the claimant's benefit eligibility is not suspended. If the claimant does not meet these requirements, the department shall not set aside the benefit year unless the department defines by rule exceptional circumstances in which a claimant may be permitted to set aside a request to establish a benefit year and the claimant qualifies to make such a request under the circumstances described in the rule.

Cross−reference: See also s. DWD 129.04, Wis. adm. code.

(2m) Wisconsin supplemental benefits are only available to claimants during a Wisconsin supplemental benefit period. If an extended benefit period ends prior to the end of a claimant's previously established benefit year, any remaining Wisconsin supplemental benefit entitlement, reduced by the amount of extended benefits paid to him or her, shall again be available to the claimant within the remainder of the benefit year only if there is a Wisconsin supplemental benefit period in effect. In this subsection, "extended benefits", "extended benefit period", "Wisconsin supplemental benefits" and "Wisconsin supplemental benefit period" have the meanings given in ss. 108.141 and 108.142.

(3) There shall be payable to an employee, for weeks ending within the employee's benefit year, only those benefits computed for that benefit year based on the wages paid to the employee in the immediately preceding base period. Wages used in a given benefit computation are not available for use in any subsequent benefit computation except under sub. (7) and s. 108.141.

(5) An employee has a valid new claim week starting a new benefit year if all the following conditions are met:

(a) The week is not within an unexpired benefit year or similar period of eligibility for unemployment insurance in another state unless the employee's eligibility for unemployment insurance in the other state is exhausted, terminated, indefinitely postponed or affected by application of a seasonal restriction.

(b) The employee has claimed benefits for that week under s. 108.08 (1).

(c) The employee has met the general qualifying requirements provided in s. 108.04 (2) applicable to the employee for that week.

(d) As of the start of that week, the employee has base period wages under s. 108.04 (4) which have not been canceled under s. 108.04 (5) or excluded under s. 108.04 (10), (17) or (18).

(6) If a claimant has established a benefit year prior to the effective date of any increase in the maximum weekly benefit rate provided under s. 108.05 (1), the claimant has not exhausted his or her total benefit entitlement under sub. (1) for that benefit year on that effective date, and the claimant was entitled to receive the maximum weekly benefit rate under s. 108.05 (1) that was in effect prior to that effective date, the limitation on the total benefits authorized to be paid to a claimant under sub. (1) does not apply to that claimant in that benefit year. Unless sub. (7) or s. 108.141 or 108.142 applies, the claimant's remaining benefit entitlement in that benefit year for the period beginning on that effective date shall be computed by:

(a) Subtracting the total benefits received by the claimant prior to that effective date from the claimant's maximum benefit entitlement established prior to that effective date under sub. (1);

(b) Dividing the result obtained under par. (a) by the maximum weekly benefit rate that was in effect prior to that effective date; and

(c) Multiplying the result obtained under par. (b) by the weekly benefit rate which is payable to the claimant under s. 108.05 (1) after that effective date.

(7) (a) In this subsection:

1. "Applicable benefit year" means, with respect to a claimant, the claimant's current benefit year if at the time an initial claim for benefits under this subsection is filed the claimant has an unexpired benefit year or, in any other case, the claimant's most recent benefit year.

2. "Training program" means any program of a type specified in s. 108.04 (16) (a).

(b) Except as provided in pars. (f) and (g), a claimant who is otherwise eligible for benefits and who is currently enrolled in a training program is eligible, while enrolled in that training program, for additional benefits under this subsection provided that the claimant:

1. Has exhausted all rights to regular benefits, Wisconsin supplemental benefits, federal emergency compensation benefits under P.L. 110−252 and P.L. 110−449, as amended, extended benefits under s. 108.141, and the federal trade act of 1974 (P.L. 93−618), or any other similar state or federal program of additional benefits;

2. If not in a current benefit year, has a benefit year that ended no earlier than 52 weeks prior to the week for which the claimant first claims benefits under this subsection;

3. Except as provided in par. (e), is first enrolled in a training program within the claimant's applicable benefit year;

4. Is not receiving similar stipends or other training allowances for nontraining costs; and

6. Is being trained for entry into a high−demand occupation.

(c) The weekly benefit rate payable to a claimant under this subsection for a week of total unemployment is an amount equal to the most recent weekly benefit rate in the claimant's applicable benefit year as determined under s. 108.05 (1).

(d) A claimant may receive total benefits under this subsection of not more than 26 times the claimant's weekly benefit rate that applied to the claimant's applicable benefit year while enrolled in a training program. The benefits authorized under this subsection are in addition to any regular benefits, extended benefits, or additional benefits authorized under federal law to which a claimant may be entitled.

(e) A claimant who is otherwise eligible for benefits under par. (b) and whose applicable benefit year ends in a week in which

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benefits are payable in this state under s. 108.141 or 108.142, or P.L. 110−252 or P.L. 110−449, as amended, or another similar state or federal program of additional benefits, is also eligible for benefits under this subsection if the claimant is first enrolled in a training program within 52 weeks after the end of the claimant's applicable benefit year.

(f) No benefits may be paid to a claimant under this subsection for weeks beginning more than 52 weeks after the first week for which the claimant received benefits under this subsection.

(g) Except when the result would be inconsistent with the other provisions of this subsection, the provisions of this chapter that apply to claims for, or the payment of, regular benefits apply to claims for, and the payment of, benefits under this subsection.

(h) The occupations that qualify as high−demand for purposes of this subsection shall be determined by the department.

(i) The restrictions on benefit reductions and disqualifications in s. 108.04 (16) apply to a claimant in a training program who is entitled to receive benefits under this subsection.

(j) The department shall charge benefits paid under this subsection in the same manner as benefits are charged under s. 108.04 (16) (e).

History: 1971 c. 53; 1975 c. 343; 1981 c. 36; 1983 a. 8 ss. 23 to 27, 53, 55 (3), (4), (12), (13) and (14) and 56; 1983 a. 27 s. 1807m; 1983 a. 337; 1985 a. 17; 1987 a. 38, 255; 1989 a. 77; 1991 a. 89; 1993 a. 373; 1995 a. 118; 1997 a. 39; 1999 a. 15; 2001 a. 43; 2009 a. 11, 287.

108.065 Determination of employer. (1e) Except as provided in subs. (2) and (3), if there is more than one employing unit that has a relationship to an employee, the department shall determine which of the employing units is the employer of the employee by considering the following:

(a) An employing unit's right by contract and in fact to:

1. Determine a prospective employee's qualifications to perform the services in question and to hire or discharge the employee.

2. Determine the details of the employee's pay including the amount of, method of, and frequency of changes in that pay.

3. Train the employee and exercise direction and control over the performance of services by the employee and when and how they are to be performed.

4. Impose discipline upon the employee for rule or policy infractions or unsatisfactory performance.

5. Remove the employee from one job or assign the employee to a different job.

6. Require oral or written reports from the employee.

7. Evaluate the quantity and quality of the services provided by the employee.

8. Assign a substitute employee to perform the services of an employee if the employee is unavailable for work or is terminated from work.

9. Assign alternative work to the employee if the employee is removed from a particular job.

(b) Which employing unit:

1. Benefits directly or indirectly from the services performed by the employee.

2. Maintains a pool of workers who are available to perform the services in question.

3. Is responsible for employee compliance with applicable regulatory laws and for enforcement of such compliance.

(2) (a) A temporary help company is the employer of an individual who the company engages in employment to perform services for a client or customer of the company.

NOTE: Sub. (1) was renumbered to sub. (2) (a) 1. by 2011 Wis. Act 198 and, as renumbered, was renumbered to sub. (2) (a) by the legislative reference bureau under s. 13.92 (1) (bm) 2.

(b) A professional employer organization is the employer of the employees who it engages to perform services for its client, including a corporate officer if the officer's position is included in the employee leasing agreement with the client.

(c) A corporation which pays wages to an employee who is concurrently employed by that corporation and one or more related corporations for work performed for the corporation which pays the wages and the related corporation or corporations is the employer of that employee. For purposes of this subsection, if 2 or more corporations are related corporations at any time during a quarter, they are related corporations during that entire quarter.

(3) A provider of home health care and personal care services for medical assistance recipients under ch. 49 may elect to be the employer of one or more employees providing those services. As a condition of eligibility for election to be the employer of one or more employees providing those services, the provider shall notify in writing the recipient of any such services of its election, for purposes of the unemployment insurance law, to be the employer of any worker providing such services to the recipient, and must be treated as the employer by the federal internal revenue service for purposes of federal unemployment taxes on the worker's services.

History: 1987 a. 255; 1993 a. 373; 1997 a. 39; 2001 a. 35; 2011 a. 198; s. 13.92 (1) (bm) 2.

108.066 Seasonal employers and seasons. (1) Any employer may apply to the department between January 1 and May 31 of any year to be designated a seasonal employer. If mailed, an application shall be postmarked no later than May 31 or received by the department no later than June 3. If June 3 falls on a Saturday, Sunday or legal holiday under state or federal law, a mailed application shall be received by the department no later than the next following day which is not a Saturday, Sunday or legal holiday under state or federal law.

(2) By June 30 of each year the department shall examine each application timely submitted under sub. (1) and issue a determination as to whether the employer is a seasonal employer. If the department designates an employer as a seasonal employer, the department shall determine the applicable season of the employer under sub. (4).

(3) The department shall designate an employer a seasonal employer if:

(a) The employer:

1. Is in a tourism, recreational, or tourist service industry, including operation of a hotel, inn, camp, tourism attraction, restaurant, ice cream or soft drink stand, drive−in theater, racetrack, park, carnival, country club, golf course, swimming pool, chair lift or ski resort; or

2. Has been classified by the department as primarily engaged in agricultural production, agricultural services, forestry or commercial fishing, hunting or trapping;

(b) The employer customarily operates primarily during 2 calendar quarters within a year;

(c) At least 75% of the wages paid by the employer during the year immediately preceding the date of the proposed designation were paid for work performed during the 2 calendar quarters under par. (b); and

(d) The employer is not delinquent, at the time of designation, in making any contribution report or payment required under this chapter.

(4) A seasonal employer's season, for purposes of this section, is the 2 calendar quarters under sub. (3) (b) which include 75% or more of the employer's payroll for the year preceding the date of the proposed designation.

(5) The department shall, by June 30 of each year, examine and redetermine whether any employer which it has designated a seasonal employer continues to qualify for designation as a seasonal employer under sub. (3).

(6) Any determination or redetermination made under this section is effective on January 1 of the succeeding year.

History: 1991 a. 89; 1993 a. 373.

Cross−reference: See also ch. DWD 147, Wis. adm. code.

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108.067 Professional employer organizations and leasing agreements. (1) Each professional employer organization that enters into an employee leasing agreement with a client during any calendar quarter shall submit to the department, no later than the due date for payment of contributions under s. 108.17 (2) relating to that quarter, in the form prescribed by the department, a report disclosing the identity of that client and such other information as the department prescribes.

(2) If a professional employer organization and client terminate an employee leasing agreement, the professional employer organization and client shall notify the department within 10 working days of the termination.

(3) Notwithstanding s. 108.02 (13) (i), if an employer that is a client of a professional employer organization enters into an employee leasing agreement with the organization that results in the discontinuance of all employees of the employer who are engaged in employment, the department shall maintain the employer account of the client for a period of 5 full calendar years after the beginning of the agreement. If the employee leasing agreement is terminated prior to the end of the 5−year period, the client shall so notify the department and resume all responsibilities as the employer of its employees under this chapter as of the date of termination. Section 108.02 (13) (i) applies if the employee leasing agreement is terminated before the end of the 5−year period and the conditions for termination of coverage set forth in s. 108.02 (13) (i) exist.

History: 2001 a. 35; 2007 a. 59.

108.068 Treatment of limited liability companies and members. (1) Subject to subs. (2) to (6) and (8), the department shall treat a multimember limited liability company as a partnership and shall treat a single−member limited liability company as a sole proprietorship under this chapter unless the company has filed an election with the federal internal revenue service to be treated as a corporation for federal tax purposes and files proof with the department that the internal revenue service has agreed to treat the company as a corporation for such purposes.

(2) The department shall treat a limited liability company that files proof under sub. (1) as a corporation under this chapter beginning on the same date that the federal internal revenue service treats the company as a corporation for federal tax purposes, except that for benefit purposes the treatment shall apply to benefit years in existence on or beginning on or after the date that the federal internal revenue service treats the company as a corporation for federal tax purposes if the benefit year to which the treatment is to be applied has not ended on the date that the department first has notice of a benefit eligibility issue that relates to treatment of that limited liability company.

(3) Subject to subs. (1), (2), and (6) to (8), a limited liability company that is treated as a corporation for federal tax purposes shall be treated as a corporation under this chapter, and each member of the limited liability company shall be treated as a corporate officer for contribution and benefit purposes.

(4) Subject to subs. (2) and (6) to (8), a multimember limited liability company that is not treated as a corporation for federal tax purposes shall be treated as a partnership under this chapter, and the members of the limited liability company shall be treated for contribution and benefit purposes as partners of that partnership.

(5) Subject to subs. (2) and (6) to (8), a single−member limited liability company that is not treated as a corporation for federal tax purposes shall be treated as a sole proprietorship under this chapter, and the member shall be treated as a sole proprietor for contribution and benefit purposes.

(6) The department may, in the interests of justice or to prevent fraud upon the unemployment insurance program, determine that a member of a limited liability company is an employee of that company.

(7) Subject to subs. (2) to (6), if a limited liability company is treated as a corporation under this chapter the department shall treat the company as a partnership under this chapter, if the company has multiple members or shall treat the company as a sole proprietorship under this chapter if the company has a single member if the company files proof with the department that the internal revenue service has agreed to treat the company as a partnership or sole proprietorship for federal tax purposes.

(8) The department shall treat a limited liability company that files proof under sub. (7) as a partnership or sole proprietorship under this chapter beginning on the same date that the federal internal revenue service treats the company as a partnership or sole proprietorship for federal tax purposes, except that for benefit purposes the treatment shall apply to benefit years in existence on or beginning on or after the date that the federal internal revenue service treats the company as a partnership or sole proprietorship for federal tax purposes if the benefit year to which the treatment is to be applied has not ended on the date that the department first has notice of a benefit eligibility issue that relates to treatment of that limited liability company.

History: 2003 a. 197; 2005 a. 86; 2007 a. 97.

108.07 Liability of employers. (1) Except as otherwise provided in subs. (4), (5) and (5m) and s. 108.04 (13), the department shall charge benefits payable to a claimant who has been paid or is treated as having been paid base period wages with respect to work performed for one employer only to the account of that employer.

(2) Except as provided in subs. (3) to (5), if a claimant has been paid or is treated as having been paid base period wages with respect to work performed for more than one employer, the department shall charge the account of each employer for all benefits paid to the claimant for weeks ending within the employee's benefit year in the same proportion that the base period wages paid or treated as having been paid to the claimant with respect to work performed for that employer bear to the total base period wages paid or treated as having been paid to the claimant.

(3) Except as provided in sub. (7), if a claimant earns wages during his or her benefit year for work performed for an employer from which the claimant has base period wages, if a claimant receives sick pay, holiday pay, vacation pay or termination pay that is treated as wages under s. 108.05, if any amount that the claimant would have earned from that employer is treated as wages under s. 108.05 (3) (a) or if any combination of wages and such pay or amount is received or treated as received during the claimant's benefit year from such an employer, the department shall charge benefits otherwise chargeable to the account of that employer to the fund's balancing account for each week in which the claimant earns, receives or is treated as receiving such remuneration equal to at least 6.4% of the wages paid by that employer to the claimant during the same quarter of the prior calendar year as the quarter which includes that week.

(3m) If a claimant has base period wages with an employer constituting less than 5% of the claimant's total base period wages, the department shall not charge the benefits to the account of that employer. If benefits are otherwise chargeable to the account of any employer whose share of a claimant's total base period wages is less than 5%, the department shall charge the benefits to the remaining employers with which the claimant has base period wages. The department shall distribute such charges in the same proportion that the claimant's base period wages from such employers bear to the claimant's total base period wages from all such employers. This subsection does not apply to claims for benefits based in whole or in part on employment as federal civilian employees or former military personnel under 5 USC ch. 85, or work covered by the unemployment insurance laws of 2 or more jurisdictions under s. 108.14 (8n).

(3r) Except as otherwise provided in sub. (7), if a claimant has been paid or is treated as having been paid base period wages with respect to work performed for an employer that is subject to the contribution requirements of ss. 108.17 and 108.18 and whose account has been charged for benefits paid to that claimant for an immediately preceding benefit year, the department shall not

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charge the benefits payable in the subsequent benefit year to the account of that employer if the claimant has not had employment with that employer since the start of the immediately preceding benefit year. The department shall charge benefits otherwise chargeable to the account of that employer to the fund's balancing account.

(4) If benefits based on any employment are chargeable to the fund's balancing account, the department shall not charge the account of the employer who engaged the employee in that employment for those benefits.

(5) Except as provided in sub. (7), whenever benefits which would otherwise be chargeable to the fund's balancing account are paid based on wages paid by an employer that is not subject to the contribution requirements of ss. 108.17 and 108.18, and the benefits are so chargeable under sub. (3) or s. 108.04 (1) (f) or (5) or 108.14 (8n) (e), or under s. 108.16 (6m) (e) for benefits specified in s. 108.16 (3) (b), the department shall charge the benefits as follows:

(a) If no employer from which the claimant has base period wages is subject to the contribution requirements of ss. 108.17 and 108.18, the benefits shall be charged to the administrative account and paid from the appropriation under s. 20.445 (1) (gd).

(b) If one employer from which the claimant has base period wages is not subject to the contribution requirements of ss. 108.17 and 108.18, and one or more employers from which the claimant has base period wages is subject to the contribution requirements of ss. 108.17 and 108.18, the benefits shall be charged to the fund's balancing account.

(c) If 2 or more employers from which the claimant has base period wages are not subject to the contribution requirements of ss. 108.17 and 108.18, and one or more employers from which the claimant has base period wages are subject to the contribution requirements of ss. 108.17 and 108.18, that percentage of the employee's benefits which would otherwise be chargeable to the fund's balancing account under sub. (3) or s. 108.04 (1) (f) or (5), or under s. 108.16 (6m) (e) for benefits specified in s. 108.16 (3) (b), shall be charged to the administrative account and paid from the appropriation under s. 20.445 (1) (gd).

(5m) Whenever benefits are paid to a claimant based in part on employment by a seasonal employer by which the claimant was employed for a period of less than 90 days during the season of the seasonal employer, as determined under s. 108.066 (4), and that season includes any portion of the claimant's base period, and the claimant has been paid or is treated as having been paid base period wages or other remuneration of $500 or more during his or her base period for services performed for at least one employer other than the seasonal employer which is subject to the unemployment insurance law of any state or the federal government, the department shall charge to the fund's balancing account the benefits which would otherwise be chargeable to the account of the seasonal employer.

(6) The department may initially charge benefits otherwise chargeable to the administrative account under this section to the fund's balancing account, and periodically reimburse the charges to the balancing account from the administrative account.

(7) Whenever benefits are chargeable under sub. (1) or (2) based on federal employment, the department shall charge the benefits to the federal government.

(8) (a) In this subsection, "prisoner" has the meaning given in s. 301.01 (2).

(b) If a claimant is a prisoner of a state prison, as defined in s. 302.01, and has employment with an employer other than the department of corrections or a private business leasing space within a state prison under s. 303.01 (2) (em), and the claimant's employment terminates because conditions of incarceration or supervision make it impossible to continue the employment, the department shall charge to the fund's balancing account any benefits based on the terminated employment that are otherwise chargeable to the account of an employer that is subject to the contribution requirements under ss. 108.17 and 108.18.

History: 1971 c. 53; 1975 c. 343; 1979 c. 110 s. 60 (11); 1983 a. 17; 1987 a. 38, 255; 1989 a. 77; 1991 a. 89; 1993 a. 373; 1995 a. 118; 1997 a. 39.

108.08 Notification. (1) To receive benefits for any given week of unemployment, a claimant shall give notice to the department with respect to such week of unemployment within such time and in such manner as the department may by rule prescribe.

(2) The department may require from any or each employer notification of the partial or total unemployment of the employer's employees, within such time, in such form, and in accordance with such rules as the department may prescribe.

History: 1985 a. 17; 1993 a. 492.

Cross−reference: See also ch. DWD 129, Wis. adm. code.

108.09 Settlement of benefit claims. (1) FILING. Claims for benefits shall be filed pursuant to department rules. Each employer that is notified of a benefit claim shall promptly inform the department in writing as to any eligibility question in objection to such claim together with the reasons for the objection. The department may also obtain information from the employee concerning the employee's eligibility, employment or wages.

(2) COMPUTATION AND DETERMINATION. (a) The department shall promptly issue a computation setting forth the employee's potential benefit rights based on reports filed by an employer or employers under s. 108.205, or on the employee's statement and any other information then available. The results of the computation, a recomputation, or pertinent portion of either, shall be mailed to the last−known address of each party. The department may recompute an employee's potential benefit rights at any time on the basis of subsequent information or to correct a mistake, including an error of law, except that a party's failure to make specific written objection, received by the department within 14 days after the above mailing, as to a computation or recomputation is a waiver by such party of any objection thereto. Any objections to a computation which are not satisfactorily resolved by recomputation shall be resolved by a determination under par. (b).

(b) The department shall issue determinations whenever necessary to resolve any matters that may bar, suspend, terminate or otherwise affect the employee's eligibility for benefits or to resolve any liability for penalties under s. 108.04 (11) (bh).

(bm) In determining whether an individual meets the conditions specified in s. 108.02 (12) (bm) 2. b. or c. or (c) 1., the department shall not consider documents granting operating authority or licenses, or any state or federal laws or federal regulations granting such authority or licenses.

(c) Unless a party has filed a timely request for hearing as to the determination, the department may set aside or amend a determination within 2 years of the date of the determination on the basis of subsequent information or to correct a mistake, including an error of law. Unless a party has filed a timely request for hearing as to the determination, the department may set aside or amend a determination at any time if the department finds that:

1. Fraud or concealment occurred; or

2. The benefits paid or payable to a claimant have been affected by wages earned by the claimant which have not been paid, and the department is provided with notice from the appropriate state or federal court or agency that a wage claim for those wages will not be paid in whole or in part.

(cm) Unless a party has filed a timely request for review of the decision of an appeal tribunal by the commission or has commenced a timely action for the judicial review of the decision of the commission, the department may set aside or amend any appeal tribunal decision adverse to a claimant that has been issued under s. 108.09, 1995 stats., within the 4−year period immediately preceding January 4, 1998, or may reverse, modify or set aside any decision of the commission adverse to a claimant that has been issued under s. 108.09, 1995 stats., within the 4−year period immediately preceding January 4, 1998, if the department finds

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that the benefits paid or payable to the claimant have been affected by wages earned by the claimant which have not been paid, and the department is provided with notice from the appropriate state or federal court or agency that a wage claim for those wages will not be paid in whole or in part.

(d) A copy of each determination shall be mailed to the last−known address of each of the parties, except that a party's copy of any determination may be given to such party instead of being mailed.

(2r) HEARING REQUEST. Any party to a determination may request a hearing as to any matter in that determination if such request is made in accordance with procedure prescribed by the department and is received by the department or postmarked within 14 days after a copy of the determination was mailed or given to such party, whichever first occurs.

(3) APPEAL TRIBUNALS. (a) 1. To hear and decide disputed claims or to resolve liabilities under sub. (2) (b), the department shall establish appeal tribunals. Except as authorized in this paragraph, each tribunal shall consist of an individual who is a permanent employee of the department.

2. The department may appoint an individual who is not a permanent employee of the department to serve as a temporary reserve appeal tribunal. An individual who is appointed to serve as a temporary reserve appeal tribunal shall be an attorney who is licensed to practice in this state.

3. Upon request of a party to an appeal or upon its own motion, the department may appoint an individual who is not a permanent employee of the department to hear an appeal in which the department or an employee or former employee of the department is an interested party. No individual may hear any appeal in which the individual is a directly interested party.

(b) Consistently with applicable state and federal law, the appeal tribunal may affirm, reverse or modify the initial determination of the department or set aside the determination and remand the matter to the department for further proceedings, or may remand to the department for consideration of any issue not previously investigated by the department.

(4) APPEALS. (a) *Opportunity to be heard.* Unless the request for a hearing is withdrawn, each of the parties shall be afforded reasonable opportunity to be heard, and the claim thus disputed shall be promptly decided by such appeal tribunal as the department designates or establishes for this purpose.

(b) *Scheduling of hearing.* At the discretion of the department or the appeal tribunal the hearing may be held in more than one location and may be continued, adjourned or postponed from time to time.

(c) *Late appeal.* If a party files an appeal which is not timely, an appeal tribunal shall review the appellant's written reasons for filing the late appeal. If those reasons, when taken as true and construed most favorably to the appellant, do not constitute a reason beyond the appellant's control, the appeal tribunal may dismiss the appeal without a hearing and issue a decision accordingly. Otherwise, the department may schedule a hearing concerning the question of whether the appeal was filed late for a reason that was beyond the appellant's control. The department may also provisionally schedule a hearing concerning any matter in the determination being appealed. After hearing testimony on the late appeal question, the appeal tribunal shall issue a decision which makes ultimate findings of fact and conclusions of law concerning whether the appellant's appeal was filed late for a reason that was beyond the appellant's control and which, in accordance with those findings and conclusions, either dismisses the appeal or determines that the appeal was filed late for a reason that was beyond the appellant's control. If the appeal is not dismissed, the same or another appeal tribunal established by the department for this purpose, after conducting a hearing, shall then issue a decision under sub. (3) (b) concerning any matter in the determination.

(d) *Appellant's failure to appear.* 1. If the appellant fails to appear at a hearing held under this section and due notice of the hearing was mailed to the appellant's last−known address, the appeal tribunal shall issue a decision dismissing the request for hearing unless subd. 2. applies.

2. If the appellant delivers or transmits a written explanation for nonappearance to the department which is received before a decision under subd. 1. is mailed, the department may so notify each party and schedule a hearing concerning whether there was good cause for the appellant's nonappearance. The department may also provisionally schedule a hearing concerning any matter in the determination. If, after hearing testimony, the appeal tribunal finds that the appellant's explanation does not establish good cause for nonappearance, the appeal tribunal shall issue a decision containing this finding and dismissing the appeal. If, after hearing testimony, the appeal tribunal finds that the appellant's explanation establishes good cause for nonappearance, the appeal tribunal shall issue a decision containing this finding. The same or another appeal tribunal established by the department for this purpose shall then issue a decision under sub. (3) (b) after conducting a hearing concerning any matter in the determination.

3. If the appellant delivers or transmits a written explanation for nonappearance to the department which is received within 21 days after a decision under subd. 1. is mailed, the appeal tribunal may set aside the decision dismissing the appeal and the department may schedule a hearing concerning whether there was good cause for the appellant's nonappearance. The department may also provisionally schedule a hearing concerning any matter in the determination. If, after hearing testimony, the appeal tribunal finds that the appellant's explanation does not establish good cause for nonappearance, the appeal tribunal shall issue a decision containing this finding and reinstating the dismissal. If, after hearing testimony, the appeal tribunal finds that the appellant's explanation establishes good cause for nonappearance, the appeal tribunal shall issue a decision containing this finding. The same or another appeal tribunal established by the department for this purpose shall then issue a decision under sub. (3) (b) after conducting a hearing concerning any matter in the determination.

(e) *Respondent's failure to appear.* 1. If the respondent fails to appear at a hearing held under this section but the appellant is present, and due notice of the hearing was mailed to the respondent's last−known address, the appeal tribunal shall hold the hearing and shall issue a decision under sub. (3) (b) unless subd. 2. applies.

2. If the respondent delivers or transmits a written explanation for nonappearance to the department which is received before a decision favorable to the respondent is mailed under subd. 1., the appeal tribunal shall acknowledge receipt of the explanation in its decision but shall take no further action concerning the explanation at that time. If the respondent delivers or transmits a written explanation for nonappearance to the department which is received before a decision unfavorable to the respondent is mailed under subd. 1., the department may so notify each party and may schedule a hearing concerning whether there was good cause for the respondent's nonappearance. The department may also provisionally schedule a hearing for further testimony concerning any matter in the determination. If, after hearing testimony, the appeal tribunal finds that the respondent's explanation does not establish good cause for nonappearance, the appeal tribunal shall issue a decision containing this finding. The same or another appeal tribunal established by the department for this purpose shall also issue a decision based on the testimony and other evidence presented at the hearing at which the respondent failed to appear. If, after hearing testimony, the appeal tribunal finds that the respondent's explanation establishes good cause for nonappearance, the appeal tribunal shall issue a decision containing this finding. The same or another appeal tribunal established by the department for this purpose shall then issue a decision under sub. (3) (b) after conducting a hearing concerning any matter in the determination. If such a 2nd hearing is held concerning any matter in the determination, the appeal tribunal shall only consider testimony and other evidence admitted at that hearing in making a decision.

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3. If the respondent delivers or transmits a written explanation for nonappearance to the department which is received within 21 days after a decision favorable to the respondent is mailed under subd. 1., the department shall notify the respondent of receipt of the explanation and that since the decision was favorable to the respondent no further action concerning the explanation will be taken at that time. If the respondent delivers or transmits a written explanation for nonappearance to the department which is received within 21 days after a decision unfavorable to the respondent is mailed under subd. 1., the appeal tribunal may set aside the original decision and the department may schedule a hearing concerning whether there was good cause for the respondent's nonappearance. The department may also provisionally schedule a hearing concerning any matter in the determination. If the original decision is not set aside, the appeal tribunal may on its own motion amend or set aside that decision within 21 days after the decision concerning whether there was good cause for the respondent's nonappearance is mailed under subd. 1. If, after hearing testimony, the appeal tribunal finds that the respondent's explanation does not establish good cause for nonappearance, the appeal tribunal shall issue a decision containing this finding and, if necessary, reinstating the decision which was set aside. If, after hearing testimony, the appeal tribunal finds that the respondent's explanation establishes good cause for nonappearance, the same or another appeal tribunal established by the department for this purpose shall issue a decision containing this finding. The same or another appeal tribunal established by the department for this purpose shall then issue a decision under sub. (3) (b) after conducting a hearing concerning any matter in the determination. If such a 2nd hearing is held concerning any matter in the determination, the appeal tribunal shall only consider the testimony and other evidence admitted at that hearing in making a decision.

(f) *Postdecision changes.* 1. Except as provided in par. (e) 3., within 21 days after its decision was mailed to the parties the appeal tribunal may on its own motion amend or set aside its decision and may thereafter make new findings and issue a decision on the basis of evidence previously submitted in such case, or the same or another appeal tribunal may make new findings and issue a decision after taking additional testimony.

2. Unless a party has filed a timely petition for review of the appeal tribunal decision by the commission, the appeal tribunal may set aside or amend an appeal tribunal decision, or portion thereof, at any time if the appeal tribunal finds that:

a. A technical or clerical mistake has occurred; or

b. The benefits paid or payable to a claimant have been affected by wages earned by the claimant which have not been paid, and the appeal tribunal is provided with notice from the appropriate state or federal court or agency that a wage claim for those wages will not be paid in whole or in part.

3. Unless a party has filed a timely petition for review of the appeal tribunal decision by the commission, the appeal tribunal may, within 2 years after the date of the decision, reopen its decision if it has reason to believe that a party offered false evidence or a witness gave false testimony on an issue material to its decision. Thereafter, and after receiving additional evidence or taking additional testimony, the same or another appeal tribunal may set aside its original decision, make new findings and issue a decision.

Cross−reference: See also ch. DWD 140, Wis. adm. code.

(4m) REPORTS BY EXPERTS. The contents of verified or certified reports by qualified experts presented by a party or the department constitute prima facie evidence as to the matter contained in the reports in any proceeding under this section, insofar as the reports are otherwise competent and relevant, subject to such rules and limitations as the department prescribes.

(4n) EMPLOYMENT DATA SYSTEM REPORTS. If the department maintains a database system consisting of occupational information and employment conditions data, and an employee of the department, including an individual who serves as an appeal tribunal, creates a report from the system, the report constitutes prima facie evidence as to the matters contained in the report in any proceeding under this section if:

(a) The department has provided to the parties an explanation of the system and the reports created from the system prior to admission of the report.

(b) The parties have been given the opportunity to review and object to the report, including the accuracy of any information used in creating the report, prior to its admission into evidence.

(c) The report sets forth all of the information used in creating the report.

(4o) DEPARTMENTAL RECORDS RELATING TO BENEFIT CLAIMS. In any hearing before an appeal tribunal under this section, a departmental record relating to a claim for benefits, other than a report specified in sub. (4m), constitutes prima facie evidence, and shall be admissible to prove, that an employer provided or failed to provide to the department complete and correct information in a fact−finding investigation of the claim, notwithstanding that the record or a statement contained in the record may be uncorroborated hearsay and may constitute the sole basis upon which issue of the employer's failure is decided, if the parties appearing at the hearing have been given an opportunity to review the record at or before the hearing and to rebut the information contained in the record. A record of the department that is admissible under this subsection shall be regarded as self authenticating and shall require no foundational or other testimony for its admissibility, unless the circumstances affirmatively indicate a lack of trustworthiness in the record. If such a record is admitted and made the basis of a decision, the record may constitute substantial evidence under s. 102.23 (6). For purposes of this subsection, "departmental record" means a memorandum, report, record, document, or data compilation that has been made or maintained by employees of the department in the regular course of the department's fact−finding investigation of a benefit claim, is contained in the department's paper or electronic files of the benefit claim, and relates to the department's investigative inquiries to an employer or statements or other matters submitted by the employer or its agent in connection with the fact−finding investigation of a benefit claim. A departmental record may not be admitted into evidence under this subsection or otherwise used under this subsection for any purpose other than to prove whether an employer provided or failed to provide to the department complete and correct information in a fact−finding investigation of a claim.

(4s) EMPLOYEE STATUS. In determining whether an individual meets the conditions specified in s. 108.02 (12) (bm) 2. b. or c. or (c) 1., the appeal tribunal shall not take administrative notice of or admit into evidence documents granting operating authority or licenses, or any state or federal laws or federal regulations granting such authority or licenses.

(5) PROCEDURE. (a) Except as provided in s. 901.05, the manner in which claims shall be presented, the reports thereon required from the employee and from employers, and the conduct of hearings and appeals shall be governed by general department rules, whether or not they conform to common law or statutory rules of evidence and other technical rules of procedure, for determining the rights of the parties.

(b) All testimony at any hearing under this section shall be taken down by a stenographer, or recorded by a recording machine, but need not be transcribed unless either of the parties requests a transcript prior to expiration of that party's right to further appeal under this section and pays a fee to the commission in advance, the amount of which shall be established by rule of the commission. When a transcript is thus furnished one of the parties upon request, a copy of the transcript shall be furnished the other party free of charge. The transcript fee thus collected shall be paid to the administrative account.

(c) If the testimony at a hearing was recorded by a recording machine the department may furnish a copy of the tape recording

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in lieu of a transcript. The fee for obtaining a copy of a tape recording shall be established by rule of the department.

(d) In its review of the decision of an appeal tribunal, the commission shall use a written synopsis of the testimony and other evidence taken at a hearing or a transcript of the hearing prepared, under the direction of the department or commission, by an employee of the department, an employee of the commission or a contractor. If a party shows to the commission that a synopsis is not sufficiently complete and accurate to fairly reflect the relevant and material testimony and other evidence taken, the commission shall direct the preparation of a transcript. If a transcript is prepared, the transcript shall indicate the transcriber's name and whether the transcriber is an employee of the department, an employee of the commission, or a contractor.

(6) COMMISSION REVIEW. (a) The department or any party may petition the commission for review of an appeal tribunal decision, pursuant to commission rules, if such petition is received by the department or commission or postmarked within 21 days after the appeal tribunal decision was mailed to the party's last−known address. The commission shall dismiss any petition if not timely filed unless the petitioner shows probable good cause that the reason for having failed to file the petition timely was beyond the control of the petitioner. If the petition is not dismissed the commission may take action under par. (d).

(b) Within 28 days after a decision of the commission is mailed to the parties, the commission may, on its own motion, set aside the decision for further consideration and take action under par. (d).

(c) On its own motion, for reasons it deems sufficient, the commission may set aside any final determination of the department or appeal tribunal or commission decision within 2 years from the date thereof upon grounds of mistake or newly discovered evidence, and take action under par. (d). The commission may set aside any final determination of the department or any decision of an appeal tribunal or of the commission at any time, and take action under par. (d), if the benefits paid or payable to a claimant have been affected by wages earned by the claimant which have not been paid, and the commission is provided with notice from the appropriate state or federal court or agency that a wage claim for those wages will not be paid in whole or in part.

(d) In any case before the commission for action under this subsection, the commission may affirm, reverse, modify or set aside the decision on the basis of the evidence previously submitted, may order the taking of additional evidence as to such matters as it may direct, or it may remand the matter to the department for further proceedings.

Cross−reference: See also LIRC, Wis. adm. code.

(7) JUDICIAL REVIEW. (a) The department or either party may commence action for the judicial review of a decision of the commission under this chapter after exhausting the remedies provided under this section if the party or the department has commenced such action in accordance with s. 102.23 within 30 days after a decision of the commission is mailed to a party's last−known address.

(b) Any judicial review under this chapter shall be confined to questions of law, and the provisions of ch. 102 with respect to judicial review of orders and awards shall likewise apply to any decision of the commission reviewed under this section. In any such judicial action, the commission may appear by any licensed attorney who is a salaried employee of the commission and has been designated by it for this purpose, or at the commission's request by the department of justice.

(d) Notwithstanding ss. 102.26 (1) and 814.245, upon review of a decision of the commission under this chapter, costs as between the parties shall be in the discretion of the court, but no costs may be taxed against the department.

(8) REPRESENTATION AND LIMITATION OF FEES. (a) No employee may be charged fees by the department or its representatives in any proceeding under this chapter.

(b) Any party in a dispute concerning benefit eligibility or liability for overpayment of benefits or a penalty imposed under s. 108.04 (11) (bh), or in any administrative proceeding under this chapter concerning such a dispute, may be represented by counsel or another agent; but no such counsel or agent may together charge or receive from an employee for all such representation in connection with such a dispute a fee which, in the aggregate, exceeds 10% of the maximum benefits at issue unless the department has first approved a specified higher fee. This paragraph does not apply to any fee charged for representation before a court of law.

(9) PAYMENT OF BENEFITS. (a) Benefits shall be paid promptly in accordance with the department's determination or the decision of an appeal tribunal, the commission or a reviewing court, notwithstanding the pendency of the period to request a hearing, to file a petition for commission review or to commence judicial action or the pendency of any such hearing, review or action.

(b) Where such determination or decision is subsequently amended, modified or reversed by a more recently issued determination or decision, benefits shall be paid or denied in accordance with the most recently issued determination or decision.

(c) If any determination or decision awarding benefits is finally amended, modified or reversed, any benefits paid to the claimant which would not have been paid under such final determination or decision shall be deemed an erroneous payment. Sections 108.04 (13) (c) and (d), 108.16 (3) and 108.22 (8) shall apply to the charging and recovery of such erroneous payment.

History: 1971 c. 147; 1973 c. 247; 1975 c. 343; 1977 c. 29, 418; 1979 c. 52, 221; 1981 c. 36; 1985 a. 17, 29; 1987 a. 38 ss. 81 to 86, 136; 1989 a. 56 s. 259; 1989 a. 77; 1991 a. 89, 269; 1993 a. 373; 1995 a. 118; 1997 a. 35, 39; 1999 a. 15; 2001 a. 35; 2003 a. 197; 2005 a. 86, 253; 2007 a. 59; 2009 a. 287; 2011 a. 32, 198, 236.

The findings of the appeal tribunal were conclusive and could not be enlarged upon by the circuit court. McGraw−Edison Co. v. DILHR, 64 Wis. 2d 703, 221 N.W.2d 677 (1974).

An employer whose unemployment compensation account is not affected by the commission's determination has no standing to seek judicial review. Cornwell Personnel Associates v. DILHR, 92 Wis. 2d 53, 284 N.W.2d 706 (Ct. App. 1979).

The failure to disclose a memorandum from the hearing examiner to the commission that related to the claimant's credibility did not deny due process. Rucker v. DILHR, 101 Wis. 2d 285, 304 N.W.2d 169 (Ct. App. 1981).

Judicial review procedures under this section are exclusive. Schiller v. DILHR, 103 Wis. 2d 353, 309 N.W.2d 5 (Ct. App. 1981).

LIRC has authority under sub. (6) (c) to act upon grounds of mistake of fact or law. LaCrosse Footwear v. LIRC, 147 Wis. 2d 419, 434 N.W.2d 392 (Ct. App. 1988).

Courts should accord deference to the findings of LIRC, rather than those of DILHR, when deference to an agency's decision is appropriate. DILHR v. LIRC, 161 Wis. 2d 231, 467 N.W.2d 545 (1991).

The limit on attorney fees under sub. (8) only applies to the filing of claims under this section. It does not restrict fees in cases under this chapter not governed by this section. Witkin v. McMahon, 173 Wis. 2d 763, 496 N.W.2d 688 (Ct. App. 1993).

The department may not reopen and reconsider a decision after the time under sub. (6). 67 Atty. Gen. 226.

108.095 False statements or representations to obtain benefits payable to other persons. (1) The procedures under this section apply to any issue arising under this chapter concerning any alleged false statement or representation of a person to obtain benefits that are payable to another person, and are in addition to any determination, decision or other procedure provided under s. 108.09. The procedures under this section apply whether or not a penalty for an offense is provided under s. 108.24.

(2) The department shall investigate whether any person has obtained benefits that were payable to another person by means of any false statement or representation, and may issue an initial determination concerning its findings. The department shall mail a copy of the determination to the last−known address of each party affected thereby. Unless designated by a determination under this section, an employing unit is not a party to the determination. The department may set aside or amend the determination at any time prior to a hearing concerning the determination under sub. (5) on the basis of subsequent information or to correct a mistake, including an error of law.

(3) Any party to a determination may appeal that determination by requesting a hearing concerning any matter in that deter-

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mination if the request is received by the department or postmarked within 14 days after the mailing.

(4) Upon issuance of a determination, the department is a party to the determination.

(5) Any hearing shall be held before an appeal tribunal appointed under s. 108.09 (3). Section 108.09 (4) and (5) applies to the proceeding before the tribunal.

(6) Any party may petition the commission for review of the decision of the appeal tribunal under s. 108.09 (6). The commission's authority to take action concerning any issue or proceeding under this section is the same as that provided in s. 108.09 (6).

(7) Any party may commence an action for judicial review of a decision of the commission under this section, after exhausting the remedies provided under this section, by commencing the action within 30 days after the decision of the commission is mailed to the department and the last−known address of each other party. The scope and manner of judicial review is the same as that provided in s. 108.09 (7).

(8) The mailing of determinations and decisions under this section shall be first class and may include the use of services performed by the postal service requiring the payment of extra fees.

History: 1999 a. 15.

108.10 Settlement of issues other than benefit claims. In connection with any issue arising under this chapter as to the status or liability of an employing unit in this state, for which no review is provided under s. 108.09 and whether or not a penalty is provided in s. 108.24, the following procedure shall apply:

(1) The department shall investigate the status, and the existence and extent of liability of an employing unit, and may issue an initial determination accordingly. The department may set aside or amend the determination at any time prior to a hearing on the determination on the basis of subsequent information or to correct a mistake, including an error of law. The department shall mail a copy of each determination to the last−known address of the employing unit affected thereby. The employing unit may request a hearing as to any matter in that determination if the request is received by the department or postmarked within 21 days after the mailing and in accordance with such procedure as the department prescribes by rule.

(2) Any hearing duly requested shall be held before an appeal tribunal established as provided by s. 108.09 (3), and s. 108.09 (4) and (5) shall be applicable to the proceedings before such tribunal. The employing unit or the department may petition the commission for review of the appeal tribunal's decision under s. 108.09 (6).

(3) The commission's authority to take action as to any issue or proceeding under this section is the same as that specified in s. 108.09 (6).

(4) The department or the employing unit may commence action for the judicial review of a commission decision under this section, provided the department, or the employing unit, after exhausting the remedies provided under this section, has commenced such action within 30 days after such decision was mailed to the employing unit's last−known address. The scope of judicial review, and the manner thereof insofar as applicable, shall be the same as that provided in s. 108.09 (7). In an action commenced by an employing unit under this section, the department shall be an adverse party under s. 102.23 (1) (a) and shall be named as a party in the complaint commencing the action.

(5) The mailing of determinations and decisions provided in subs. (1) to (4) shall be first class, and may include the use of services performed by the postal department requiring the payment of extra fees.

(6) Any determination by the department or any decision by an appeal tribunal or by the commission is conclusive with respect to an employing unit unless it files a timely request for a hearing or petition for review as provided in this section. A determination or decision is binding upon the department only insofar as the relevant facts were included in the record which was before the department at the time the determination was issued, or before the appeal tribunal or commission at the time the decision was issued.

(7) The decision of the commission shall become final and shall be binding upon the employer and upon the department for that case as provided in sub. (6) unless the employer or the department petitions for judicial review under sub. (4). If the commission construes a statute adversely to the department:

(a) Except as provided in par. (b), the department is deemed to acquiesce in the construction so adopted unless the department seeks review of the decision of the commission construing the statute. The construction so acquiesced in shall thereafter be followed by the department.

(b) The department may choose not to appeal and to nonacquiesce in the decision by sending a notice of nonacquiescence to the commission, to the legislative reference bureau for publication in the Wisconsin administrative register and to the employer before the time expires for seeking a judicial review of the decision under sub. (4). The effect of this action is that, although the decision is binding on the parties to the case, the commission's conclusions of law, the rationale and construction of statutes in the case are not binding on the department in other cases.

(8) The department may settle any determination, decision or action involving a determination or decision issued under this section. The department may compromise any liability for contributions or reimbursement of benefits or interest or penalties assessed under this chapter. The department shall promulgate rules setting forth factors to be considered by the department in settling actions or proposed actions or making compromises under this subsection.

History: 1973 c. 247; 1975 c. 343; 1977 c. 29; 1981 c. 36; 1985 a. 17 s. 66; 1987 a. 38 ss. 87, 88, 134; 1989 a. 77; 2007 a. 20; 2009 a. 287.

Cross−reference: See also LIRC and chs. DWD 113 and 140, Wis. adm. code.

108.101 Effect of finding, determination, decision or judgment. (1) No finding of fact or law, determination, decision or judgment made with respect to rights or liabilities under this chapter is admissible or binding in any action or administrative or judicial proceeding in law or in equity not arising under this chapter, unless the department is a party or has an interest in the action or proceeding because of the discharge of its duties under this chapter.

(2) No finding of fact or law, determination, decision or judgment made with respect to rights or liabilities under s. 108.09 is binding in an action or proceeding under s. 108.10.

(3) No finding of fact or law, determination, decision or judgment made with respect to rights or liabilities under s. 108.10 is binding in an action or proceeding under s. 108.09.

(4) No finding of fact or law, determination, decision or judgment in any action or administrative or judicial proceeding in law or equity not arising under this chapter made with respect to the rights or liabilities of a party to an action or proceeding under this chapter is binding in an action or proceeding under this chapter.

History: 1989 a. 77; 1991 a. 89.

No administrative decision made under a chapter other than ch. 108 is binding on an unemployment insurance claim. A worker's compensation decision does not bind an administrative hearing on an unemployment insurance claim or the commission reviewing it. Goetsch v. DWD, 2002 WI App 128, 254 Wis. 2d 807, 646 N.W.2d 389, 01−2777.

108.105 Suspension of agents. (1) The department may suspend the privilege of any agent to appear before the department at hearings under this chapter for a specified period if the department finds that the agent has engaged in an act of fraud or misrepresentation, has repeatedly failed to comply with departmental rules, or has engaged in the solicitation of a claimant solely for the purpose of appearing at a hearing as the claimant's representative for pay.

(2) The department may suspend the privilege of an agent to act as an employer's representative under this chapter for up to one year if, during any 12−month period, in 5 percent or more of all appeal tribunal hearings held in which employers represented by the agent are appellants there is a final appeal tribunal decision finding that the employer represented by the agent failed to pro-

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vide correct and complete information requested by the department during a fact−finding investigation and there is no finding that the employer had good cause for that failure.

(3) Prior to imposing a suspension under this section, the secretary of workforce development or the secretary's designee shall conduct a hearing concerning the proposed suspension. The hearing shall be conducted under ch. 227 and the decision of the department may be appealed under s. 227.52.

History: 1985 a. 17; 1985 a. 182 s. 57; 1987 a. 38; 1995 a. 27 ss. 3778, 9130 (4); 1997 a. 3; 2005 a. 86.

108.11 Agreement to contribute by employees void. **(1)** No agreement by an employee or by employees to pay any portion of the contributions or payments in lieu of contributions required under this chapter from employers shall be valid. No employer shall make a deduction for such purpose from wages. Any employee claiming a violation of this provision may, to recover wage deductions wrongfully made, have recourse to the method set up in s. 108.09 for settling disputed benefit claims.

(2) But nothing in this chapter shall affect the validity of voluntary arrangements whereby employees freely agree to make contributions to a fund for the purpose of securing unemployment compensation additional to the benefits provided in this chapter.

History: 1973 c. 247.

108.12 Waiver of benefit void. No agreement by an employee to waive the employee's right to benefits or any other rights under this chapter shall be valid. No employee shall, in any proceeding involving benefits under this chapter, be prevented from asserting all facts relevant to the employee's eligibility, regardless of any prior erroneous representation with respect to such facts.

History: 1993 a. 492.

108.13 Deductions from benefit payments. (1) ASSIGNMENT BEFORE PAYMENT. Except as provided in subs. (4) and (5) and s. 108.135, no claim for benefits under this chapter nor any interest in the fund is assignable before payment. This subsection does not affect the survival of such a claim or interest.

(2) LIABILITY OF CLAIMANT. Except as provided in subs. (4) and (5), no claim for benefits awarded, adjudged or paid or any interest in the fund may be taken on account of any liability incurred by the party entitled thereto. This subsection does not apply to liability incurred as the result of an overpayment of unemployment insurance benefits under the law of any state or the federal government.

(3) DEATH OF CLAIMANT. If a claimant dies during or after a week of unemployment in which the claimant was otherwise eligible to receive benefits and for which benefits are payable, the department may designate any person who in its judgment should properly receive the benefits in lieu of the claimant. A receipt or an endorsement from the person so designated fully discharges the fund from liability for the benefits.

(4) DEDUCTIONS FOR CHILD SUPPORT OBLIGATIONS. (a) As used in this subsection:

1. "Child support obligations" includes only those obligations which are being enforced pursuant to a plan described in 42 USC 654 which has been approved by the U.S. secretary of health and human services under part D of title IV of the social security act or which is otherwise authorized by federal law.

2. "Legal process" has the meaning given under 42 USC 662 (e).

3. "State or local child support enforcement agency" means any agency of a state or political subdivision of a state operating pursuant to a plan described in subd. 1.

4. "Unemployment insurance" means any compensation payable under this chapter, including amounts payable by the department pursuant to an agreement under any federal law providing for compensation, assistance or allowances with respect to unemployment.

(b) A claimant filing a new claim for unemployment insurance shall, at the time of filing the claim, disclose whether or not he or she owes child support obligations. If any such claimant discloses that he or she owes child support obligations and is determined to be eligible for unemployment insurance, the department of workforce development shall notify the local child support enforcement agency enforcing the obligations that the claimant has been determined to be eligible for unemployment insurance.

(c) The department shall deduct and withhold from any unemployment insurance payable to a claimant who owes child support obligations:

1. Any amount determined pursuant to an agreement under 42 USC 654 (19) (B) (i) between the claimant and the state or local child support enforcement agency which is submitted to the department by the state or local child support enforcement agency;

2. Any amount required to be so deducted and withheld pursuant to legal process brought by the state or local child support enforcement agency; or

3. Any amount directed by the claimant to be deducted and withheld under this paragraph.

(d) Any amount deducted and withheld under par. (c) shall be paid by the department to the appropriate state or local child support enforcement agency.

(e) Any amount deducted and withheld under par. (c) shall, for all purposes, be treated as if it were paid to the claimant as unemployment insurance and paid by the claimant to the state or local child support enforcement agency in satisfaction of his or her child support obligations.

(f) This subsection applies only if appropriate arrangements are made for the local child support enforcement agency to reimburse the department for administrative costs incurred by the department that are attributable to the interception of unemployment insurance for child support obligations.

(5) OTHER DEDUCTIONS. The department may make a deduction from a claimant's benefit payments for any purpose that is permitted by federal law.

History: 1981 c. 20, 36, 315; 1983 a. 27, 384; 1987 a. 38, 255; 1993 a. 492; 1995 a. 27 ss. 9126 (19), 9130 (4); 1995 a. 118, 404; 1997 a. 3, 39.

108.135 Income tax withholding. (1) The department shall advise each claimant filing a new claim for unemployment insurance, at the time of filing the claim, that:

(a) Unemployment insurance is subject to federal and Wisconsin income taxes.

(b) Requirements exist under federal law pertaining to estimated tax payments.

(c) The claimant may elect to have federal income taxes and, if permitted under sub. (3), Wisconsin income taxes withheld and to change each election once during a benefit year.

(2) The department shall permit a claimant to elect to have federal income tax deducted and withheld from the claimant's benefit payments. Except as provided in sub. (5), if a claimant elects federal income tax withholding, the department shall deduct and withhold federal income tax at the rate specified in 26 USC 3402 (p) (2).

(3) The department may permit a claimant to elect to have state income tax deducted and withheld from the claimant's benefit payments. Except as provided in sub. (5), if the department permits and a claimant elects state income tax withholding, the department shall deduct and withhold state income tax at the rate specified by the department.

(4) The department shall permit a claimant to change each previously elected withholding status under sub. (2) or (3) one time within a benefit year.

(5) If any benefit payment due for a week under s. 108.05 (1) to (7), after making any deductions under s. 108.05 (10), is insufficient to equal the amounts required to be withheld under sub. (2)

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or (3), the department shall deduct and withhold the entire remaining benefit payment for that week.

(6) Upon making a deduction under this section, the department shall transfer the amount deducted from the fund to the federal internal revenue service or to the department of revenue.

(7) The department shall follow all procedures specified by the U.S. department of labor and the federal internal revenue service pertaining to the deducting and withholding of income tax.

History: 1995 a. 118; 1997 a. 39.

108.14 Administration. (1) This chapter shall be administered by the department.

(2) The department may adopt and enforce all rules which it finds necessary or suitable to carry out this chapter. The department shall make a copy of such rules available to any person upon request. The department may require from any employing unit which employs one or more individuals to perform work in this state any reports on employment, wages, hours and related matters which it deems necessary to carry out this chapter.

Cross−reference: See also ch. DWD 123, Wis. adm. code.

(2e) The department may provide a secure means of electronic interchange between itself and employing units, claimants, and other persons that, upon request to and with prior approval by the department, may be used for departmental transmission or receipt of any document specified by the department that is related to the administration of this chapter in lieu of any other means of submission or receipt specified in this chapter. If a due date is established by statute for the receipt of any document that is submitted electronically to the department under this subsection, then that submission is timely only if the document is submitted by midnight of the statutory due date.

(2m) In the discharge of their duties under this chapter an appeal tribunal, commissioner or other authorized representative of the department or commission may administer oaths to persons appearing before them, take depositions, certify to official acts, and by subpoenas, served in the manner in which circuit court subpoenas are served, compel attendance of witnesses and the production of books, papers, documents and records necessary or convenient to be used by them in connection with any investigation, hearing or other proceeding under this chapter. A party's attorney of record may issue a subpoena to compel the attendance of a witness or the production of evidence. A subpoena issued by an attorney must be in substantially the same form as provided in s. 805.07 (4) and must be served in the manner provided in s. 805.07 (5). The attorney shall, at the time of issuance, send a copy of the subpoena to the appeal tribunal or other representative of the department responsible for conducting the proceeding. However, in any investigation, hearing or other proceeding involving the administration of oaths or the use of subpoenas under this subsection due notice shall be given to any interested party involved, who shall be given an opportunity to appear and be heard at any such proceeding and to examine witnesses and otherwise participate therein. Witness fees and travel expenses involved in proceedings under this chapter may be allowed by the appeal tribunal or representative of the department at rates specified by department rules, and shall be paid from the administrative account.

(3) The department may appoint, employ and pay as many persons as it deems necessary to administer and to carry out the purposes of this chapter, and may make all other expenditures of any kind and take any other action consistent herewith which it deems necessary or suitable to this end.

(3m) In any court action to enforce this chapter the department, the commission and the state may be represented by any licensed attorney who is an employee of the department or the commission and is designated by either of them for this purpose or at the request of either of them by the department of justice. If the governor designates special counsel to defend, in behalf of the state, the validity of this chapter or of any provision of Title IX of the social security act, the expenses and compensation of the special counsel and of any experts employed by the department in connection with that proceeding may be charged to the administrative account.

(4) The department may create as many employment districts and district appeal boards and may establish and maintain as many free public employment offices as it deems necessary to carry out the provisions of this chapter. The department shall have power to finance either partly or completely such public employment offices as it deems necessary under this chapter, from the funds appropriated to the department for its expenses under this chapter, whether or not the political subdivision in which such office is located agrees to pay or does pay any part of the expenses of such office.

(5) (a) The council on unemployment insurance shall advise the department in carrying out the purposes of this chapter. The council shall submit its recommendations with respect to amendments of this chapter to each regular session of the legislature, and shall report its views on any pending bill relating to this chapter to the proper legislative committee.

(ag) The vote of 7 of the voting members of the council on unemployment insurance is required for the council to act on a matter before it.

(ar) The department shall present to the council on unemployment insurance every proposal initiated by the department for changes in this chapter and shall seek the council's concurrence with the proposal. The department shall give careful consideration to every proposal submitted by the council for legislative or administrative action and shall review each legislative proposal for possible incorporation into departmental recommendations.

(b) Under its authority in s. 15.04 (1) (c), the department may appoint employment councils for industries and local districts. Each such council shall be subject to the membership requirements of s. 15.227 (3).

(6) It shall be one of the purposes of this chapter to promote the regularization of employment in enterprises, localities, industries and the state. The department, with the advice and aid of any employment councils appointed under sub. (5) (b) and the council on unemployment insurance, shall take all appropriate steps within its means to reduce and prevent unemployment. The department shall also conduct continuing research relating to the current and anticipated condition of the fund to ensure the continued availability of benefits to unemployed individuals under this chapter. To these ends the department may employ experts, and may carry on and publish the results of any investigations and research which it deems relevant, whether or not directly related to the other purposes and specific provisions of this chapter. At least once a year the department shall compile and publish a summary report stating the experience of employer accounts, without naming any employer, and covering such other material as it deems significant in connection with the operations and purposes of this chapter.

(7) (a) The records made or maintained by the department or commission in connection with the administration of this chapter are confidential and shall be open to public inspection or disclosure only to the extent that the department or commission permits in the interest of the unemployment insurance program. No person may permit inspection or disclosure of any record provided to it by the department or commission unless the department or commission authorizes the inspection or disclosure.

(b) The department may provide records made or maintained by the department in connection with the administration of this chapter to any government unit, corresponding unit in the government of another state or any unit of the federal government. No such unit may permit inspection or disclosure of any record provided to it by the department unless the department authorizes the inspection or disclosure.

(c) The department may provide for the printing and distribution of such number of copies of any forms, records, decisions, regulations, rules, pamphlets or reports, related to the operation of

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this chapter, as it deems advisable for the effective operation thereof.

Cross−reference: See also ch. DWD 149, Wis. adm. code.

(8) (a) The department may enter into administrative arrangements with any agency similarly charged with the administration of any other unemployment insurance law, for the purpose of assisting the department and such agencies in paying benefits under the several laws to employees while outside their territorial jurisdictions. Such arrangements may provide that the respective agencies shall, for and on behalf of each other, act as agents in effecting registration for work, notices of unemployment, and any other certifications or statements relating to an employee's claim for benefits, in making investigations, taking depositions, holding hearings, or otherwise securing information relating to coverage or contribution liability or benefit eligibility and payments; and in such other matters as the department may consider suitable in effecting the purpose of these administrative arrangements.

(b) An employee's eligibility to receive benefits based on wages earned in employment in this state may be established through arrangements authorized in this subsection, and the employee shall then be paid the benefits due him or her under this chapter.

(c) Any person who willfully makes a false statement or misrepresentation regarding a benefit claim, to the employment security agency of another state acting under any administrative arrangement authorized in this subsection, shall be punished in the manner provided in s. 108.24.

(8m) (a) The department may enter into reciprocal arrangements, with any agency administering another unemployment insurance law, whereby all the services performed by an individual for a single employing unit, which services are customarily performed in more than one state or jurisdiction, shall be deemed to be employment covered by the law of a specified state or jurisdiction in which a part of such services are performed, or in which such individual has residence, or in which such employing unit maintains a place of business; provided there is in effect, as to such services, an election by such employing unit, approved by the agency administering the specified law, pursuant to which all the services performed by such individual for such employing unit are deemed to be employment covered by such law.

(b) If the federal unemployment tax act is so amended as to make subject thereto remuneration paid for any maritime employment excluded under s. 108.02 (15) (k) 17., such exclusion under this chapter shall cease if the department enters into a reciprocal arrangement with respect to such employment pursuant to this paragraph, as of the effective date of such arrangement. The department may enter into reciprocal arrangements with the appropriate agencies of other states with respect to such maritime services, whereby all such services by an individual for a single employer, wherever performed, shall be deemed performed wholly within this state or within any such other state. Any such services thus deemed performed in Wisconsin shall also be deemed "employment" covered by this chapter, and the election requirement of s. 108.02 (15) (c) 2. shall not apply.

(8n) (a) The department shall enter into a reciprocal arrangement which is approved by the U.S. secretary of labor pursuant to section 3304 (a) (9) (B) of the internal revenue code, to provide more equitable benefit coverage for individuals whose recent work has been covered by the unemployment insurance laws of 2 or more jurisdictions.

(b) Arrangements under par. (a) may provide, as to any individual whose employment has been covered by this chapter and by the unemployment insurance law of one or more other participating jurisdictions, for transfer by the department to another agency of relevant records or information, and the acceptance and use of the records and information, in combination with similar data from other jurisdictions, by the other agency, as a basis for computing and paying benefits under the law administered by the other agency. Reciprocally, arrangements under par. (a) may provide for similar acceptance, combination and use by the department of data received from other jurisdictions to compute and pay benefits under this chapter.

(c) Arrangements under par. (a) shall provide for mutual acceptance by the participating agencies of data supplied under par. (b), including reasonable estimates of relevant data not otherwise available in the transferring agency.

(d) Arrangements under par. (a) shall specify an equitable basis for reimbursing the unemployment fund of each participating jurisdiction for any benefits paid therefrom on the basis of covered employment in, and data supplied by the agency of, another participating jurisdiction, out of the unemployment fund of the other jurisdiction.

(e) The department shall charge this state's share of any benefits paid under this subsection to the account of each employer by which the employee claiming benefits was employed in the applicable base period, in proportion to the total amount of wages he or she earned from each employer in the base period, except that if s. 108.04 (1) (f), (5), (7) (a), (c), (d), (e), (k), (L), (o), (p), (q), (s), or (t), (7m) or (8) (a) or 108.07 (3), (3r), (5) (b) or (8) would have applied to employment by such an employer who is subject to the contribution requirements of ss. 108.17 and 108.18, the department shall charge the share of benefits based on employment with that employer to the fund's balancing account, or, if s. 108.04 (1) (f) or (5) or 108.07 (3) would have applied to an employer that is not subject to the contribution requirements of ss. 108.17 and 108.18, the department shall charge the share of benefits based on that employment in accordance with s. 108.07 (5) (a) and (b). The department shall also charge the fund's balancing account with any other state's share of such benefits pending reimbursement by that state.

(f) To facilitate the application of arrangements under par. (a) to this chapter, the department may, from data received by it under such arrangements, make reasonable estimates of quarterly wages and may compute and pay benefits accordingly.

(8s) Notwithstanding s. 108.16 (10), the department may enter into or cooperate in arrangements or reciprocal agreements with authorized agencies of other states or the U.S. secretary of labor, or both, whereby:

(a) Overpayments of unemployment insurance benefits as determined under this chapter may be recouped from unemployment insurance benefits otherwise payable under the unemployment insurance law of another state, and overpayments of unemployment insurance benefits as determined under the unemployment insurance law of that other state may be recouped from unemployment insurance benefits otherwise payable under this chapter; and

(b) Overpayments of unemployment insurance benefits as determined under applicable federal law, with respect to benefits or allowances for unemployment provided under a federal program administered by this state under an agreement with the U.S. secretary of labor, may be recouped from unemployment insurance benefits otherwise payable under that program, or under the unemployment insurance law of this state or of another state or any such federal unemployment benefit or allowance program administered by the other state under an agreement with the U.S. secretary of labor if the other state has in effect a reciprocal agreement with the U.S. secretary of labor as authorized by 42 USC 503 (g) (2), if the United States agrees, as provided in the reciprocal agreement with this state entered into under 42 USC 503 (g) (2), that overpayments of unemployment insurance benefits as determined under this chapter, and overpayments as determined under the unemployment insurance law of another state which has in effect a reciprocal agreement with the U.S. secretary of labor as authorized by 42 USC 503 (g) (2), may be recouped from benefits or allowances for unemployment otherwise payable under a federal program administered by this state or the other state under an agreement with the U.S. secretary of labor.

(8t) If the agency administering another unemployment insurance law has overpaid benefits to an individual located in Wiscon-

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sin, and certifies to the department the facts involved and that the individual is liable, under such law, to repay such benefits, and requests the department to recover such overpayment, and agrees to reimburse the department for any court costs incurred by it in such recovery efforts, the department may in its own name, but acting as agent for such other agency, collect such overpayment by civil action, and shall pay the net amount recovered to such other agency.

(9) The department may make its records relating to the administration of this chapter available to the Railroad Retirement Board, and may furnish the Railroad Retirement Board, at the expense of said board, such copies thereof as said board deems necessary for its purposes. The department may afford reasonable cooperation with every agency of the United States charged with the administration of any unemployment insurance law. The department may make arrangements or agreements with the Railroad Retirement Board, or any other agency of the United States charged with the administration of an unemployment insurance law, with respect to the establishment, maintenance and use of free employment service facilities, the taking and certifying of claims, the making of investigations, and the supplying of other information or services related to unemployment insurance, but the department may not make or renew any such arrangement or agreement unless it finds that its resulting administrative costs are approximately covered or offset by the facilities, services and payments to be made available thereunder by such federal agency. Any moneys received by the department under this subsection shall be paid into the federal administrative financing account under s. 108.161.

(9m) The department may afford reasonable cooperation with any government agency charged with war−effort or post−war planning responsibilities or with the administration of any system of unemployment allowances or unemployment assistance or of any other program designed to prevent or relieve unemployment. All moneys payable to or received by this state for any program of allowances pursuant to an agreement with any government or nonprofit agency, whereby moneys are made available to the state solely for that purpose, shall be paid to the state and shall promptly be deposited by the department to the credit of a separate account therefor, with such custodians as the state may from time to time select, who shall hold, release and transfer the cash in any such account in a manner approved by the department of administration. Payments from any such account shall be made upon vouchers or drafts authorized by the department, in such manner as the department of administration may from time to time approve or prescribe. The treasurer of the unemployment reserve fund shall serve as treasurer of any account under this subsection. The bond of the treasurer, as required under ss. 19.01 (2) and 108.16 (4), shall likewise be conditioned upon the faithful performance of the duties under this subsection by the treasurer and the treasurer's subordinates, in such additional amount as may be fixed by the department. The treasurer shall report annually to the department of administration regarding receipts and disbursements under this subsection.

(10) The department shall comply with requirements of the U.S. secretary of labor to determine the degree of accuracy and timeliness in the administration of this chapter with respect to benefit payments, benefit determinations and revenue collections.

(11) The department may require any employing unit which employs one or more individuals to perform work in this state to make such arrangements as will reasonably assure the department that the employing unit will keep such records, make such reports, and pay such contributions as are required under this chapter. Any employing unit which the department has notified, through notice served on it or sent by registered mail to its last−known address or served by publishing a notice under s. 180.1510 (4) (b), that it is required to make such arrangements and which fails to do so within 20 days after such notification may, through proceedings instituted by the department in the circuit court for Dane County, be restrained from doing business in this state until it has made such arrangements.

(12) (a) Consistently with the provisions of pars. (8) and (9) of section 303 (a) of Title III of the federal social security act, all moneys received in the federal administrative financing account from any federal agency under said Title III shall be expended solely for the purposes and in the amounts found necessary by said agency for the proper and efficient administration of this chapter.

(b) Consistently with said provisions of said Title III, any such moneys, received prior to July 1, 1941, and remaining unencumbered on said date or received on or after said date, which, because of any action or contingency, have been lost or have been expended for purposes other than, or in amounts in excess of, those found necessary by said agency for the proper administration of this chapter, shall be replaced within a reasonable time. This paragraph is the declared policy of this state, as enunciated by the 1941 legislature, and shall be implemented as further provided in this subsection.

(c) If it is believed that any amount of money thus received has been thus lost or improperly expended, the department on its own motion or on notice from said agency shall promptly investigate and determine the matter and shall, depending on the nature of its determination, take such steps as it may deem necessary to protect the interests of the state.

(d) If it is finally determined that moneys thus received have been thus lost or improperly expended, then the department shall either make the necessary replacement from those moneys in the administrative account specified in s. 108.20 (2m) or shall submit, at the next budget hearings conducted by the governor and at the budget hearings conducted by the next legislature convened in regular session, a request that the necessary replacement be made by an appropriation from the general fund.

(e) This subsection shall not be construed to relieve this state of any obligation existing prior to its enactment with respect to moneys received prior to July 1, 1941, pursuant to said Title III.

(13) The department may, with the advice of the council on unemployment insurance, by general rule modify or suspend any provision of this chapter if and to the extent necessary to permit continued certification of this chapter for grants to this state under Title III of the federal social security act and for maximum credit allowances to employers under the federal unemployment tax act.

(14) The department shall fully cooperate with the agencies of other states, and shall make every proper effort within its means, to oppose and prevent any further action which would in its judgment tend to effect complete or substantial federalization of state unemployment insurance funds or state employment security programs.

(15) The department may make, and may cooperate with other appropriate agencies in making, studies as to the practicality and probable cost of possible new state−administered social security programs, and the relative desirability of state, rather than national, action in any such field.

(16) The department shall have duplicated or printed, and shall distribute without charge, such employment security reports, studies and other materials, including the text of this chapter and instructional or explanatory pamphlets for employers or workers, as it deems necessary for public information or for the proper administration of this chapter; but the department may collect a reasonable charge, which shall be credited to the administrative account, for any such item the cost of which is not fully covered by federal administrative grants.

(17) To help provide suitable quarters for the administration of this chapter at the lowest practicable long−run cost, the department may, with the governor's approval and subject to all relevant statutory requirements, use part of the moneys available for such administration under s. 20.445 (1) (n) to buy suitable real property, or to help construct suitable quarters on any state−owned land, or for the long−term rental or rental−purchase of suitable land and

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quarters. In each such case full and proper use shall be made of any federal grants available for the administration of this chapter.

(18) No later than the end of the month following each quarter in which the department expends moneys derived from assessments levied under s. 108.19 (1e), the department shall submit a report to the council on unemployment insurance describing the use of the moneys expended and the status at the end of the quarter of any project for which moneys were expended.

(19) On or about February 15 annually, the department shall prepare and furnish to the council on unemployment insurance a report summarizing the department's activities related to detection and prosecution of unemployment insurance fraud in the preceding year.

History: 1971 c. 53; 1973 c. 90 s. 559; 1973 c. 247; 1975 c. 343; 1977 c. 29, 133; 1977 c. 196 s. 131; 1977 c. 272 s. 98; 1979 c. 34 s. 2102 (25) (a); 1979 c. 110 s. 60 (11); 1979 c. 221; 1981 c. 36 ss. 18, 45; 1983 a. 8 s. 54; 1983 a. 189 s. 329 (28); 1983 a. 388; 1985 a. 17; 1985 a. 29 ss. 1664 to 1668, 3202 (29); 1985 a. 332; 1987 a. 38, 255; 1989 a. 77, 139, 303, 359; 1991 a. 89; 1993 a. 373, 490, 492; 1995 a. 27, 118, 225; 1997 a. 39; 1999 a. 83; 2001 a. 35, 105; 2003 a. 197; 2009 a. 11; 2011 a. 234.

Cross−reference: See also ch. DWD 100 to ch. DWD 150, Wis. adm. code.

Provisions for aggregation of multi−jurisdictional employment and wages do not affect eligibility except when the state's disqualification of a claimant is based on a change in jurisdiction. Fox Valley Vocational, Technical & Adult Educational District v. LIRC, 125 Wis. 2d 285, 371 N.W.2d 811 (Ct. App. 1985).

108.141 Extended benefits. (1) DEFINITIONS. As used in this section, unless the context clearly requires otherwise:

(a) "Eligibility period" of an individual means the period consisting of each week in the individual's benefit year which begins in an extended benefit period and, if the individual's benefit year ends within that extended benefit period, each week thereafter which begins in such a period. For weeks of unemployment beginning on or after February 17, 2009, and ending before June 1, 2010, or the last week for which federal sharing is authorized by section 2005 (a) of P.L. 111−5 and any amendments thereto, whichever is later, "eligibility period" also means the period consisting of each week during which an individual is eligible for emergency unemployment compensation under P.L. 110−252 and P.L. 110−449, or any amendments thereto, and if that week begins in an extended benefit period or if an individual's eligibility for benefits under P.L. 110−252 and P.L. 110−449, or any amendment thereto, ends within an extended benefit period, each week thereafter which begins in that extended benefit period.

(b) "Exhaustee" means an individual who, with respect to any week of unemployment in the individual's eligibility period:

1. Has received, prior to that week, all of the regular benefits that were available to the individual under this chapter or any other state law, including dependents' allowances and benefits payable to federal civilian employees and former military personnel under 5 USC ch. 85, in the individual's current benefit year that includes that week or is precluded from receiving regular benefits by reason of the law of another state which meets the requirement of section 3304 (a) (7) of the internal revenue code or is precluded from receiving regular benefits by reason of a seasonal limitation in the law of another state. An individual is considered to have received all of the regular benefits that were available to the individual although as a result of a pending appeal under s. 108.09 or 108.10 the individual may subsequently be determined to be entitled to added regular benefits; or

2. His or her benefit year having expired in the extended benefit period and prior to such week, lacks base period wages on the basis of which he or she could establish a benefit year under s. 108.06; or

2m. For weeks of unemployment beginning after February 17, 2009, and ending before June 1, 2010, or with the last week for which federal sharing is authorized by section 2005 (a) of P.L. 111−5 and any amendments thereto, whichever is later, has exhausted federal emergency unemployment compensation under P.L. 110−252 and P.L. 110−449, and any amendments thereto, within an extended benefit period that began in a week during or before which the individual has exhausted that emergency unemployment compensation; and

3. Has no right to unemployment benefits or allowances, as the case may be, under the railroad unemployment insurance act or such other federal laws as are specified in regulations issued by the U.S. secretary of labor, and has not received and is not seeking unemployment benefits under the unemployment insurance law of Canada, but if the individual is seeking such benefits and the appropriate agency finally determines that he or she is not entitled to benefits under such law he or she is an exhaustee.

(c) "Extended benefit period" means a period which:

1. Begins with the 3rd week after whichever of the following weeks occurs first:

a. A week for which there is a national "on" indicator; or

b. A week for which there is a Wisconsin "on" indicator, provided that no extended benefit period may begin by reason of a Wisconsin "on" indicator before the 14th week following the end of a prior extended benefit period which was in effect with respect to Wisconsin; and

2. Ends with either of the following weeks, whichever occurs later:

a. The 3rd week after the first week for which there is both a national "off" indicator and a Wisconsin "off" indicator; or

b. The 13th consecutive week of such period.

(d) "Extended benefits" means benefits, including benefits payable to federal civilian employees and former military personnel under 5 USC ch. 85, payable to an individual under this section for weeks of unemployment in that individual's eligibility period.

(dm) "High unemployment period" means a period during which an extended benefit period would be in effect if par. (f) 3. a. were applied by substituting an average rate of total unemployment that equals or exceeds 8 percent.

(e) There is a Wisconsin "off" indicator for a week if, for the period consisting of that week and the immediately preceding 12 weeks, there is not a Wisconsin "on" indicator.

(f) There is a Wisconsin "on" indicator for a week if:

1. The rate of insured unemployment for the period consisting of that week and the immediately preceding 12 weeks equaled or exceeded 120 percent of the average of such rates for the corresponding 13−week period ending in each of the preceding 2 calendar years, and equaled or exceeded 5 percent; or

2. The rate of insured unemployment for the period consisting of that week and the immediately preceding 12 weeks equaled or exceeded 6 percent, regardless of the rate of insured unemployment in the 2 preceding calendar years; or

3. With respect to weeks of unemployment beginning on or after February 17, 2009, and ending with the week ending 3 weeks prior to the last week in which federal sharing is authorized by section 2005 (a) of P.L. 111−5 and any amendments thereto:

a. The average rate of total unemployment, seasonally adjusted, as determined by the U.S. secretary of labor, for the period consisting of the most recent 3 months for which data for all states are published before the close of that week equals or exceeds 6.5 percent; and

b. The average rate of total unemployment in this state, seasonally adjusted, as determined by the U.S. secretary of labor for the period consisting of the most recent 3 months for which data for all states are published before the close of that week equals or exceeds 110 percent of the average for either or both of the corresponding 3−month periods ending in the 2 preceding calendar years; or

4. With respect to weeks of unemployment beginning on or after the date of enactment of P.L. 111−312 and ending on or before the earlier of the latest date permitted under federal law or the end of the 4th week prior to the last week in which federal sharing is provided as authorized by section 2005 (a) of P.L. 111−5 and any amendments to such federal laws:

a. The rate of insured unemployment for the period consisting of that week and the immediately preceding 12 weeks equaled or exceeded 120 percent of the average of such rates for the corre-

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sponding 13−week periods ending in each of the preceding 3 calendar years, and equaled or exceeded 5 percent; or

b. The average rate of total unemployment, seasonally adjusted, as determined by the U.S. secretary of labor, for the period consisting of the most recent 3 months for which data for all states are published before the close of that week equals or exceeds 6.5 percent and equals or exceeds 110 percent of the average for any of the corresponding 3−month periods ending in the preceding 3 calendar years.

(g) "Regular benefits" means benefits payable to an individual under this chapter or under any other state law, including benefits payable to federal civilian employees and to former military personnel pursuant to 5 USC ch. 85, other than extended benefits and additional benefits as defined in P.L. 91−373.

(h) "State law" means the unemployment insurance law of any state, approved by the U.S. secretary of labor under section 3304 of the internal revenue code.

(i) "Wisconsin rate of insured unemployment" means the percentage determined by the department on the basis of its reports to the U.S. secretary of labor and according to the method or methods prescribed by applicable federal law or regulation.

(1m) SUSPENSION OF EXTENDED BENEFITS. Notwithstanding sub. (1), no extended benefits may be paid for any week of unemployment ending after January 27, 2009, unless benefits are payable for that week under P.L. 91−373, as amended, in this state. The governor may, by executive order, suspend the application of this subsection in order to allow for the payment of extended benefits as provided in this section during a period specified in the order. Any such suspension shall be effective at the beginning of the week specified by the governor in the order and may be rescinded by similar order, which shall be effective at the beginning of the week specified by the governor in that order.

(2) EFFECT OF OTHER PROVISIONS OF THIS CHAPTER. Except when the result would be inconsistent with the other provisions of this section, the provisions of this chapter which apply to claims for, or the payment of, regular benefits shall apply to claims for, and the payment of, extended benefits.

(3) ELIGIBILITY REQUIREMENTS FOR EXTENDED BENEFITS. An individual shall be eligible to receive extended benefits with respect to any week of unemployment in his or her eligibility period only if:

(a) The individual had base period wages equaling at least 40 times the individual's most recent weekly benefit rate;

(b) The individual is an "exhaustee"; and

(c) The individual is not disqualified and has satisfied those other requirements of this chapter for the payment of regular benefits that apply to individuals claiming extended benefits.

(3g) ADDITIONAL REQUIREMENTS FOR EXTENDED BENEFITS. (a) 1. If a claimant fails to provide sufficient evidence that his or her prospects for obtaining work in his or her customary occupation within a period of time not exceeding 4 weeks, beginning with the first week of eligibility for extended benefits, are good, this paragraph, rather than s. 108.04 (8), applies.

2. A claimant who, during or after the first week following the week that the department notifies the claimant in writing of the requirements to apply for and accept suitable work, fails either to apply for suitable work when notified by a public employment office or to accept suitable work when offered is ineligible to receive extended benefits for the week in which the failure occurs and for each week thereafter until the claimant has again been employed during at least 4 subsequent weeks in employment or other work covered by the unemployment insurance law of any state or the federal government and earned wages for such work equal to at least 4 times his or her extended weekly benefit rate.

3. Work is suitable within the meaning of subd. 2. if:

a. It is any work within the claimant's capabilities;

b. The gross average weekly remuneration for the work exceeds the claimant's weekly benefit rate plus any supplemental unemployment benefits, as defined in section 501 (c) (17) (D) of the internal revenue code, then payable to the claimant;

c. Wages for the work equal or exceed the higher of either the minimum wage provided by 29 USC 206, without regard to any exemption, or any state or local minimum wage; and

d. The offer of work to the claimant was in writing or the position was listed with a public employment office.

(b) The department's public employment offices shall refer extended benefit claimants to suitable work meeting the conditions prescribed in par. (a).

(c) A claimant shall make a systematic and sustained effort to obtain work and provide tangible evidence thereof to the department for each week for which the claimant files a claim for extended benefits. If a claimant fails to make the required effort to obtain work or to provide tangible evidence thereof, on a weekly basis, he or she is ineligible to receive extended benefits for the week in which the failure occurs and for each week thereafter until he or she has again been employed during at least 4 subsequent weeks in employment or other work covered by the unemployment insurance law of any state or the federal government and has earned wages for such work equal to at least 4 times his or her weekly extended benefit rate.

(d) Notwithstanding s. 108.04 (6) and (7), a claimant who was disqualified from receipt of benefits because of voluntarily terminating employment or incurring a disciplinary suspension for good cause is ineligible to receive extended benefits for the week in which the termination occurs or the suspension begins and for each week thereafter until he or she has again been employed during at least 4 subsequent weeks in employment or other work covered by the unemployment insurance law of any state or the federal government and earned wages for such work equal to at least 4 times his or her weekly extended benefit rate.

(e) Extended benefits shall not be denied under par. (a) 2. to a claimant for any week if the failure would not result in a denial of benefits under the law of the state governing eligibility for such benefits to the extent that the law is not inconsistent with this subsection.

(3r) LIMITATION ON INTERSTATE EXTENDED BENEFITS. (a) Extended benefits shall not be paid to any individual for a given week if the claim for such benefits is filed outside this state, under interstate claiming arrangements under s. 108.14 (8), unless an extended benefit period is in effect during that week in the state where the claim is filed.

(b) Paragraph (a) does not apply with respect to the first 2 weeks for which extended benefits would be payable except for that paragraph.

(4) WEEKLY EXTENDED BENEFIT RATE. The weekly extended benefit rate payable to an individual for a week of total unemployment is the same as the rate payable to the individual for regular benefits during his or her most recent benefit year as determined under s. 108.05 (1). No adjustment of rates under s. 108.05 (2) applies to benefits payable under this section.

(5) TOTAL EXTENDED BENEFIT AMOUNT. (a) Except as provided in pars. (b) and (c), the total extended benefit amount payable to an eligible individual in his or her benefit year is the least of the following amounts:

1. Fifty percent of the total amount of regular benefits that were payable to the individual in the individual's most recent benefit year rounded down to the nearest dollar, including benefits canceled under s. 108.04 (5); or

2. Thirteen times the individual's weekly benefit amount.

(b) The total extended benefit amount payable to an individual in his or her benefit year shall be reduced by the total amount of additional benefits paid or treated as paid under s. 108.142 for

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weeks of unemployment in the individual's benefit year that began prior to the beginning of the extended benefit period that is in effect in the week in which the individual first claims extended benefits.

(c) Except as provided in par. (b), effective with respect to weeks beginning in a high unemployment period, the total extended benefit amount payable to an individual in his or her benefit year is the least of the following amounts:

1. Eighty percent of the total amount of regular benefits that were payable to the individual in the individual's most recent benefit year rounded down to the nearest dollar, including benefits canceled under s. 108.04 (5); or

2. Twenty times the individual's weekly benefit amount.

(6) PUBLISH INDICATORS. (a) Whenever an extended benefit period is to become effective as a result of a Wisconsin "on" indicator, or an extended benefit period is to be terminated as a result of a Wisconsin "off" indicator, the secretary of workforce development shall publish it as a class 1 notice under ch. 985.

(b) Computations required by sub. (1) (i) shall be made in accordance with regulations prescribed by the U.S. secretary of labor.

(7) CHARGES OF BENEFITS. (a) The department shall charge the state's share of each week of extended benefits to each employer's account in proportion to the employer's share of the total wages of the employee receiving the benefits in the employee's base period, except that if the employer is subject to the contribution requirements of ss. 108.17 and 108.18 the department shall charge the share of extended benefits to which s. 108.04 (1) (f), (5), (7) (a), (c), (d), (e), (k), (L), (o), (p), (q), (s), or (t), (7m) or (8) (a) or 108.07 (3), (3r), (5) (b) or (8) applies to the fund's balancing account.

(b) The department shall charge the full amount of extended benefits based on employment for a government unit to the account of the government unit, except that if s. 108.04 (5) or (7) applies and the government unit has elected contribution financing the department shall charge one−half of the government unit's share of the benefits to the fund's balancing account.

(c) The department shall charge the full amount of extended benefits based upon employment for an Indian tribe to the account of the Indian tribe.

History: 1971 c. 53; 1973 c. 247; 1975 c. 1, 343; 1977 c. 29, 133, 418; 1979 c. 52; 1981 c. 36 ss. 19 to 32, 45; 1981 c. 315, 390; 1983 a. 8 ss. 28 to 33, 53, 55 (3), (14) and (15) and 56; 1983 a. 27 ss. 1400g and 1807m; 1983 a. 189 ss. 162, 329 (28); 1985 a. 17; 1987 a. 38; 1991 a. 39, 89, 189, 269; 1993 a. 184, 373, 492; 1995 a. 27 ss. 3780, 9130 (4); 1995 a. 118, 225; 1997 a. 3, 35, 39; 2001 a. 35; 2009 a. 1, 11; 2011 a. 42.

108.142 Wisconsin supplemental benefits. (1) DEFINITIONS. As used in this section, unless the context clearly requires otherwise:

(a) "Wisconsin supplemental benefit period" means a period which:

1. Begins with the 3rd week after which there is a Wisconsin "on" indicator under this section, except that no Wisconsin supplemental benefit period may begin with any week during which there is an extended benefit period under s. 108.141 in effect, and that no Wisconsin supplemental benefit period may begin before the 14th week following the end of a prior Wisconsin supplemental benefit period; and

2. Ends with the week before any extended benefit period begins under s. 108.141, or with either of the following weeks, whichever occurs later:

a. The 3rd week after the first week for which there is a Wisconsin "off" indicator under this section; or

b. The 13th consecutive week of any period during which extended benefits under s. 108.141 or Wisconsin supplemental benefits in any combination have been payable.

(b) There is a Wisconsin "on" indicator under this section for a week if the department determines that, for the period consisting of that week and the immediately preceding 12 weeks, the Wisconsin rate of insured unemployment (not seasonally adjusted):

1. Equaled or exceeded 120% of the average of such rates for the corresponding 13−week period ending in each of the preceding 2 calendar years, and equaled or exceeded one percentage point below the percentage specified in s. 108.141 (1) (f) 1; or

2. Equaled or exceeded one percentage point below the percentage specified in s. 108.141 (1) (f) 2.

(c) There is a Wisconsin "off" indicator under this section for a week if the department determines that, for the period consisting of that week and the immediately preceding 12 weeks, the Wisconsin rate of insured unemployment (not seasonally adjusted):

1. Was less than one percentage point below the percentage specified in s. 108.141 (1) (f) 1. and less than 120% of the average of such rates for the corresponding 13−week period ending in each of the preceding 2 calendar years; and

2. Was less than one percentage point below the percentage specified in s. 108.141 (1) (f) 2.

(d) "Wisconsin rate of insured unemployment" means the percentage of unemployment determined by the department on the basis of its reports to the U.S. secretary of labor and according to the method or methods prescribed by applicable federal law or regulation.

(e) "Regular benefits" means benefits payable to an individual under this chapter or under any other state law, including benefits payable to federal civilian employees and to former military personnel pursuant to 5 USC ch. 85, other than extended benefits under s. 108.141 and federal supplemental compensation.

(f) "Wisconsin supplemental benefits" means benefits payable to an individual under this section for weeks of unemployment in his or her eligibility period.

(g) "Eligibility period" of an individual means the period consisting of the weeks in his or her benefit year which begin in a Wisconsin supplemental benefit period and, if the individual's benefit year ends within that Wisconsin supplemental benefit period, any weeks thereafter which begin in that period.

(h) "Exhaustee" means an individual who, with respect to any week of unemployment in his or her eligibility period:

1. Has received, prior to that week, all of the regular benefits that were available to the individual under this chapter or any other state law, including dependents' allowances and benefits payable to federal civilian employees and former military personnel under 5 USC ch. 85, in the individual's current benefit year that includes that week or is precluded from receiving regular benefits by reason of the law of another state which meets the requirement of section 3304 (a) (7) of the internal revenue code or is precluded from receiving regular benefits by reason of a seasonal limitation in the law of another state. An individual is considered to have received all of the regular benefits that were available to the individual although as a result of a pending appeal under s. 108.09 or 108.10 the individual may subsequently be determined to be entitled to added regular benefits; or

2. His or her benefit year having expired in the Wisconsin supplemental benefit period and prior to that week, lacks base period wages on the basis of which he or she could establish a benefit year under s. 108.06; and

3. Has no right to unemployment benefits or allowances under the railroad unemployment insurance act or such other federal laws as are specified in regulations issued by the U.S. secretary of labor, and has not received and is not seeking unemployment benefits under the unemployment insurance law of Canada, but if the individual is seeking such benefits and the appropriate agency finally determines that he or she is not entitled to benefits under that law, the individual is an "exhaustee".

(i) "State law" means the unemployment insurance law of any state, approved by the U.S. secretary of labor under section 3304 of the internal revenue code.

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(1m) SUSPENSION OF WISCONSIN SUPPLEMENTAL BENEFITS. Notwithstanding sub. (1), no Wisconsin supplemental benefits may be paid for any week of unemployment ending after January 27, 2009, during which additional federally funded benefits are payable in this state, unless the governor, by executive order, suspends the application of this subsection to allow payment of Wisconsin supplemental benefits as provided in this section during a period specified in the order. Any such suspension shall be effective at the beginning of the week specified by the governor in the order and may be rescinded by similar order, which shall be effective at the beginning of the week specified by the governor in that order.

(2) EFFECT OF OTHER PROVISIONS OF THIS CHAPTER. Except when the result would be inconsistent with the other provisions of this section, the provisions of this chapter which apply to claims for, or the payment of, regular benefits apply to claims for, and the payment of, Wisconsin supplemental benefits.

(3) WEEKLY WISCONSIN SUPPLEMENTAL BENEFIT RATE. The weekly Wisconsin supplemental benefit rate payable to an individual for a week of total unemployment is an amount equal to the amount determined under s. 108.05 (1).

(4) DURATION OF WISCONSIN SUPPLEMENTAL BENEFITS. During a Wisconsin supplemental benefit period, no claimant may receive total benefits based on employment in a base period greater than 34 times the claimant's weekly benefit rate under s. 108.05 (1) or 40% of wages paid or payable to the claimant in his or her base period under s. 108.04 (4) (a), whichever is lower.

(5) PUBLISH INDICATORS. Whenever a Wisconsin supplemental benefit period is to become effective as a result of a Wisconsin "on" indicator under this section, or a Wisconsin supplemental benefit period is to be terminated as a result of a Wisconsin "off" indicator under this section, the secretary of workforce development shall publish it as a class 1 notice under ch. 985.

(6) CHARGES OF BENEFITS. Wisconsin supplemental benefits shall be charged in the same manner as provided for charging of regular benefits under s. 108.16 (2).

History: 1983 a. 8, 27; 1983 a. 189 s. 329 (28); 1983 a. 384; 1987 a. 38; 1991 a. 39, 189, 269; 1995 a. 27, ss. 3781, 9130 (4); 1997 a. 3, 39; 2001 a. 43; 2009 a. 1.

108.145 Disaster unemployment assistance. The department shall administer under s. 108.14 (9m) the distribution of disaster unemployment assistance to workers in this state who are not eligible for benefits whenever such assistance is made available by the president of the United States under 26 USC 5177 (a). In determining eligibility for assistance and the amount of assistance payable to any worker who was totally self−employed during the first 4 of the last 5 most recently completed quarters preceding the date on which the worker claims assistance, the department shall not reduce the assistance otherwise payable to the worker because the worker receives one or more payments under the social security act (42 USC 301 et seq.) for the same week that the worker qualifies for such assistance.

History: 1993 a. 373.

108.15 Benefits for public employees. (1) BENEFIT PAYMENTS. Benefits shall be payable from the fund to any public employee, if unemployed and otherwise eligible, based on "employment" by any government unit which is an "employer" covered by this chapter.

(2) REIMBURSEMENT FINANCING. The state and every other government unit which is an employer subject to this chapter shall be subject to all its provisions except that, in lieu of contributions under ss. 108.17 and 108.18, it shall reimburse the fund for benefits charged to its account.

(3) ELECTION OF CONTRIBUTION FINANCING. Any government unit other than the state may, in lieu of the reimbursement requirement of sub. (2), elect contribution financing under ss. 108.17 and 108.18 as of the beginning of any calendar year, subject to the following requirements:

(a) It shall file a written notice to that effect with the department before the beginning of such year except that if the government unit became newly subject to this chapter as of the beginning of such year, it shall file the notice within 30 days after the date of mailing to it a written notification by the department that it is subject to this chapter. Such election shall remain in effect for not less than 3 calendar years.

(b) A government unit may thereafter terminate its election of contribution financing effective at the end of any calendar year by filing a written notice to that effect with the department before the close of such year.

(c) No election or termination of election of contribution financing is effective if the government unit, at the time of filing notice of such election or termination of election, is delinquent under s. 108.22.

(d) If a government unit elects contribution financing for any calendar year after the first calendar year it becomes newly subject to this chapter, it shall be liable to reimburse the fund for any benefits based on prior employment. If a government unit terminates its election of contribution financing, ss. 108.17 and 108.18 shall apply to employment in the prior calendar year, but after all benefits based on such prior employment have been charged to its contribution account any balance remaining in such account shall be transferred to the balancing account.

(e) Each time a government unit elects or reelects contribution financing its initial contribution rate shall be 2.5% on its payroll for each of the first 3 calendar years in which such election or reelection is in effect. If a government unit terminates its election of contribution financing it may not reelect contribution financing within a period of 3 calendar years thereafter.

(4) REIMBURSEMENT ACCOUNTS FOR GOVERNMENT UNITS. (a) For each government unit covered by this chapter which is liable for reimbursement to the fund, the fund's treasurer shall maintain a reimbursement "employer account", as a subaccount of the fund's balancing account.

(b) Each government unit's reimbursement account shall be duly charged with any benefits based on work for such unit, and shall be duly credited with any reimbursement paid by or for it to the fund, and with any benefit overpayment from the account recovered by the department. Whenever the account of a government unit is credited with an overpayment under this paragraph, the department shall, at the close of any month, refund that amount to the government unit upon request, after deducting the amount of any reimbursements to the account of such government unit which have been billed but not paid.

(c) Any government unit may at any time make payments into its reimbursement account in the fund.

(d) Whenever a government unit's reimbursement account has a positive net balance, no reimbursement of the benefits charged to that account is required under this section.

(e) Whenever a government unit's reimbursement account has a negative balance, any benefits chargeable to such account shall be duly paid and charged thereto; and reimbursements covering the total negative balance thus resulting shall become due pursuant to this section.

(f) The write−off provisions of s. 108.16 (7) (c) do not apply to the reimbursement account of any government unit.

(g) If any government unit covered by this chapter requests the department to maintain separate accounts for parts of such unit which are separately operated or financed, the department may do so for such periods and under such conditions as it may from time to time determine.

(5) REIMBURSEMENTS AND CONTRIBUTIONS. (a) Each government unit which is an "employer" shall include in its budget for each budgetary period an estimated amount for payment of the contributions required by ss. 108.17 and 108.18 or reimbursements required by this section, including in each case any con-

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tribution or reimbursement remaining unpaid for the current or any prior period.

(b) The department shall monthly bill each government unit for any reimbursements required under this section, and any reimbursement thus billed shall be due and shall be paid by such government unit within 20 days after the date such bill is mailed to it by the department.

(c) Reimbursements due hereunder from budget subdivisions of the state shall be paid pursuant to sub. (7).

(d) Reimbursements due under this section or contributions due under ss. 108.17 and 108.18 from government units shall, if they remain unpaid after their due date, be collected under sub. (6) or under any other applicable provision of law.

(6) DELINQUENT PAYMENTS. (a) Any reimbursement duly billed under this section, or contribution payable under s. 108.17 or 108.18, which remains unpaid after its applicable due date is a "delinquent payment" under s. 108.22 (1) (a).

(b) Whenever a government unit's "delinquent payments", including interest and penalties thereon, total more than the benefits charged to such unit's reimbursement account for the 6 most recent months, or contributions, including interest and penalties thereon, are delinquent for at least 2 quarters, the department shall so determine under s. 108.10.

(c) If such delinquency is finally established under s. 108.10, the fund's treasurer shall, in case such unit receives a share of any state tax or any type of state aid, certify to the secretary of administration the existence and amount of such delinquency.

(d) Upon receipt of such certification, the secretary of administration shall withhold, from each sum of any such tax or aid thereafter payable to the government unit, until the delinquency is satisfied, the lesser of the following amounts:

1. The delinquent amount thus certified; or

2. One−half the sum otherwise payable to such government unit.

(e) Any amount withheld by the secretary of administration under par. (d) shall be paid by the secretary of administration to the fund's treasurer, who shall duly credit such payment toward satisfying the delinquency.

(7) STATE COMPLIANCE AND APPROPRIATIONS. (a) "State", as used in this section, includes all state constitutional offices, all branches of state government, all agencies, departments, boards, commissions, councils, committees, and all other parts or subdivisions of state government however organized or designated.

(b) Each reimbursement payable by the state under this section shall be duly paid to the fund, upon filing by the fund's treasurer of a certificate to the department of administration specifying the amount of reimbursement due and the appropriation apparently chargeable.

(c) Each of the state's budget subdivisions shall have each such reimbursement amount charged to and deducted from its proper appropriation, unless payment is authorized under ss. 20.865 and 20.928.

(8) NOTICE AND REPORTS. Each government unit which is an employer shall give such suitable benefit notices to its employees as the department may direct, and shall make employment and wage reports to the department under the same conditions as apply to other employers.

(9) GROUP REIMBURSEMENT ACCOUNTS. If any group of government units which have not elected contribution financing file a joint request, they shall be treated as one employer for the purposes of this chapter under the conditions of this subsection.

(a) The group will be treated as one employer for at least 3 calendar years and the group may be discontinued or dissolved at the beginning of any subsequent calendar year by filing advance written notice thereof with the department before the beginning of such subsequent calendar year.

(b) The members of the group are jointly and severally liable for any required reimbursements together with any interest thereon and any tardy filing fees.

(c) The group shall be dissolved at the beginning of any calendar year after the required 3 calendar years of participation if any member of the group files written notice with the department in advance of such calendar year of its intended withdrawal from the group.

History: 1971 c. 53; 1973 c. 247; 1975 c. 343; 1977 c. 133; 1981 c. 36 s. 45; 1983 a. 8, 27; 1985 a 17; 1987 a. 38; 1993 a. 492; 1995 a. 118; 1999 a. 15; 2003 a. 33; 2007 a. 59.

108.151 Financing benefits for employees of nonprofit organizations. (1) EMPLOYER'S CONTRIBUTION RATE. Each nonprofit organization which is or becomes an employer subject to this chapter shall be subject to all its provisions except as it may elect reimbursement financing in accordance with sub. (2). If such an approved election is terminated, the employer's contribution rate shall be 2.5% on its payroll for each of the next 3 calendar years.

(2) ELECTION OF REIMBURSEMENT FINANCING. Any nonprofit organization may, in lieu of the contribution requirements of ss. 108.17 and 108.18, elect reimbursement financing, as of the beginning of any calendar year, subject to the following requirements:

(a) It shall file a written notice to that effect with the department before the beginning of such year except that if the employer became newly subject to this section as of the beginning of such year, it shall file the notice within 30 days after the date of the determination that it is subject to this chapter.

(b) An employer whose prior election of reimbursement financing has been terminated pursuant to sub. (3) may not thereafter reelect reimbursement financing unless it has been subject to the contribution requirements of ss. 108.17 and 108.18 for at least 3 calendar years thereafter and is not, at the time of filing such reelection, delinquent under s. 108.22.

(c) No election of reimbursement financing shall be valid unless the employer has satisfied the requirements of sub. (4) within 60 days after it filed the notice of election.

(d) Sections 108.17 and 108.18 shall apply to all prior employment, but after all benefits based on prior employment have been charged to any account it has had under s. 108.16 (2) any balance remaining therein shall be transferred to the balancing account as if s. 108.16 (6) (c) or (6m) (d) applied.

(3) TERMINATION OF ELECTION. (a) An employer who elected reimbursement financing may terminate its election as of the close of the 2nd calendar year to which such election applies, or at the close of any subsequent calendar year, by filing a written notice to that effect with the department before the close of such calendar year;

(b) The department may terminate any election as of the close of any calendar year if the department determines that the employer has failed to make the required reimbursement payments or no longer satisfies the requirements of sub. (4), or whenever s. 108.16 (8) applies.

(4) ASSURANCE OF REIMBURSEMENT. (a) An employer electing reimbursement financing shall file an assurance of reimbursement with the fund's treasurer, payable to the unemployment reserve fund, guaranteeing payment of the required reimbursement together with any interest and any tardy filing fees. The assurance shall be a surety bond, letter of credit, certificate of deposit or any other nonnegotiable instrument of fixed value.

1. The amount of assurance shall be equal to 4% of the employer's payroll for the year immediately preceding the effective date of the election, or the employer's anticipated payroll for the current year, whichever is greater as determined by the department, but the assurance may be in a greater amount at the option of the employer. The amount of the assurance shall be similarly redetermined prior to the beginning of the 3rd year commencing

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after the year in which it is filed and prior to the beginning of every other year thereafter.

2. Prior to the beginning of each year, an employer electing reimbursement financing shall file an assurance for the 4−year period beginning on January 1 of that year in the amount determined under subd. 1. An assurance shall remain in force until the liability is released by the fund's treasurer.

3. No assurance may be approved unless the fund's treasurer finds that it gives reasonable assurances that it guarantees payment of reimbursements.

4. Failure of any employer covered by the assurance to pay the full amount of its reimbursement payments when due together with any interest and any tardy filing fees shall render the assurance liable on said assurance to the extent of the assurance, as though the assurance was the employer.

(b) The fund's treasurer shall issue a receipt to the employer for its deposit of assurance. Any assurances shall be retained by the fund's treasurer in escrow, for the fund, until the employer's liability under its election is terminated, at which time they shall be returned to the employer, less any deductions made under this paragraph. The employer may at any time substitute assurances of equal or greater value. The treasurer may, with 10 days' notice to the employer, liquidate the assurances deposited to the extent necessary to satisfy any delinquent reimbursements or assessments due under this section together with any interest and any tardy filing fees due. The treasurer shall hold in escrow any cash remaining from the sale of the assurances, without interest. The fund's treasurer shall require the employer within 30 days following any liquidation of deposited assurances to deposit sufficient additional assurances to make whole the employer's deposit at the prior level. Any income from assurances held in escrow shall inure to and be the property of the employer.

(5) REIMBURSEMENT ACCOUNT. (a) For each nonprofit organization which has elected reimbursement financing, pursuant to sub. (2), the fund's treasurer shall maintain a reimbursement account, as a subaccount of the fund's balancing account.

(b) The department shall charge the employer's reimbursement account with all regular benefits, and with its share of any extended benefits under s. 108.141, based on wages paid within each quarter ended while its election is in effect.

(c) The employer's reimbursement account shall be credited with any reimbursement paid by or for it to the fund, and with any benefit overpayment from the account recovered by the department.

(d) The employer may at any time make other payments to be credited into its reimbursement account, in anticipation of future benefit charges.

(e) Whenever the employer's reimbursement account has a positive net balance no reimbursement of the benefits charged thereto shall be required.

(f) Whenever an employer's reimbursement account has a negative balance as of the close of any calendar month, the fund's treasurer shall promptly bill such employer, at its last−known address, for that portion of its negative balance which has resulted from the net benefits charged to such account within such month. Reimbursement payment shall be due within 20 days thereafter. Any required payment which remains unpaid after its applicable due date is a delinquent payment. Section 108.22 shall apply for collecting delinquent payments.

(6) GROUP REIMBURSEMENT ACCOUNTS. If any group of nonprofit organizations who have elected reimbursement financing file a joint request, they shall be treated as if they were one employer for the purposes of this chapter, provided that:

(a) They shall be so treated for at least the 3 calendar years following their request, unless their election of reimbursement financing is terminated under sub. (3), but they may discontinue their group arrangement as of the beginning of any subsequent calendar year by filing advance notice with the department. A member of such a group may discontinue its participation in the group and the group shall be dissolved at the beginning of any calendar year after the 3rd year.

(b) They shall be jointly and severally liable for any required reimbursements together with any interest thereon and any tardy filing fees.

(c) They shall designate one or more individuals as agent for all members of the group for all fiscal and reporting purposes under this chapter.

(d) If such a group is discontinued, par. (a) shall apply to each of its members.

(7) UNCOLLECTIBLE REIMBURSEMENTS. (a) In this subsection, "payroll" has the meaning given in s. 108.02 (21) (a).

(b) Except as provided in par. (f), each employer that has elected reimbursement financing under this section and that is subject to this chapter as of the date that a rate of assessment is established under this subsection shall pay an assessment to the fund at a rate determined by the fund's treasurer under par. (c).

(c) The fund's treasurer shall determine the total amount due from employers electing reimbursement financing under this section that is uncollectible as of June 30 of each year, but not including any amount that the department determined to be uncollectible prior to January 1, 2004. No amount may be treated as uncollectible under this paragraph unless the department has exhausted all reasonable remedies for collection of the amount, including liquidation of the assurance required under sub. (4). The department shall charge the total amounts so determined to the uncollectible reimbursable benefits account under s. 108.16 (6w). Whenever, as of June 30 of any year, this account has a negative balance of $5,000 or more, the treasurer shall determine the rate of an assessment to be levied under par. (b) for that year, which shall then become payable by all employers that have elected reimbursement financing under this section as of that date.

(d) The rate of assessment under this subsection for each calendar year shall be a rate, when applied to the payrolls of all employers electing reimbursement financing under this section for the preceding calendar year, that will generate an amount that equals the total amount determined to be uncollectible under par. (c), but not more than $200,000 for any year.

(e) Except as provided in par. (f), the rate of each employer's assessment under this subsection for any calendar year is the product of the rate determined under par. (d) multiplied by the employer's payroll for the preceding calendar year, as reported by the employer under sub. (8) or s. 108.15 (8), 108.152 (7), 108.17 (2) or 108.205 (1) or, in the absence of reports, as estimated by the department.

(f) If any employer would otherwise be assessed an amount less than $10 for a calendar year, the department shall, in lieu of requiring that employer to pay an assessment for that calendar year, apply the amount that the employer would have been required to pay to the other employers on a pro rata basis.

(g) The department shall bill assessments to employers under this subsection in the same manner as provided in sub. (5) (f) for the month of September in each year, and the assessment is due for payment in the same manner as other payments under sub. (5) (f). If any assessment is past due, the department shall assess interest on the balance due under s. 108.22. If any employer is delinquent in paying an assessment under this subsection, the department may terminate the employer's election of reimbursement financing under this section as of the close of any calendar year in which the employer remains delinquent.

(h) If the payroll of an employer for any quarter is adjusted to decrease the amount of the payroll after an employment and wage report for the employer is filed under s. 108.205 (1), the department shall refund any assessment that is overpaid by the employer under this subsection as a result of the adjustment.

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(8) REPORTS. Each nonprofit organization that is an employer shall make employment and wage reports to the department under the same conditions that apply to other employers.

History: 1971 c. 53; 1973 c. 247; 1975 c. 343; 1979 c. 52; 1983 a. 8; 1985 a. 17; 1987 a. 38; 1989 a. 77; 1991 a. 89; 1995 a. 118; 1999 a. 15; 2005 a. 86; 2007 a. 59; 2009 a. 180.

108.152 Financing benefits for employees of Indian tribes. (1) ELECTION OF REIMBURSEMENT FINANCING. Each Indian tribe that is an employer may, in lieu of paying contributions under ss. 108.17 and 108.18, elect reimbursement financing for itself as a whole or for any tribal units or combinations of tribal units that are wholly owned subdivisions, subsidiaries, or business enterprises, as of the beginning of any calendar year, subject to the following conditions:

(a) The Indian tribe or tribal unit shall file a written notice of the election with the department before the beginning of that year except that, if the Indian tribe or tribal unit became an employer as of the beginning of that year, it shall file the notice within 30 days after the date of the determination that it is an employer.

(b) An Indian tribe or tribal unit whose election of reimbursement financing is terminated under sub. (2) (a) may not thereafter reelect reimbursement financing unless it has been subject to the contribution requirements of ss. 108.17 and 108.18 for at least 3 calendar years thereafter and is not, at the time of filing such reelection, delinquent under s. 108.22.

(d) If the Indian tribe or tribal unit is an employer prior to the effective date of an election, ss. 108.17 and 108.18 shall apply to all employment prior to the effective date of the election, but after all benefits based on prior employment have been charged to any account that it has had under s. 108.16 (2), the department shall transfer any positive balance or charge any negative balance remaining therein to the balancing account as if s. 108.16 (6) (c) and (6m) (d) applied.

(2) TERMINATION OF ELECTION. (a) An Indian tribe or tribal unit that elected reimbursement financing may terminate its election as of the close of the 2nd calendar year to which the election applies, or at the close of any subsequent calendar year, by filing a written notice of termination with the department before the close of that year.

(b) If an Indian tribe or tribal unit terminates an election under this subsection, the employer's contribution rate is 2.5% on its payroll for each of the next 3 calendar years.

(4) REIMBURSEMENT ACCOUNT. The department shall maintain a reimbursement account, as a subaccount of the fund's balancing account, for each Indian tribe, tribal unit, or combination of tribal units in accordance with any valid election made under subs. (1) and (5) and subject to the procedures and conditions provided for other employers under s. 108.151 (5).

(5) GROUP REIMBURSEMENT ACCOUNT. An Indian tribe that has elected reimbursement financing for tribal units or one or more combinations of tribal units may request to have specified tribal units treated as one employer for purposes of this chapter. The department shall approve any such request subject to the following conditions:

(a) The tribal units shall be so treated for a period of at least the 3 calendar years following their request, unless their election of reimbursement financing is terminated under sub. (2) or (6), but the Indian tribe may discontinue the treatment as of the beginning of any calendar year following that period by filing notice with the department prior to the beginning of that calendar year.

(b) The tribal units shall be jointly and severally liable for any required reimbursements, together with any interest thereon and any penalties or tardy filing fees.

(c) The Indian tribe shall designate one or more individuals to act as an agent for all members of the group for all fiscal and reporting purposes under this chapter.

(6) FAILURE TO MAKE REQUIRED PAYMENTS. (a) If an Indian tribe or tribal unit fails to pay required contributions, reimbursements in lieu of contributions, penalties, interest, or fees within 90 days of the time that the department transmits to the tribe a final notice of delinquency:

1. The department shall immediately notify the federal internal revenue service and the federal department of labor of that failure.

2. Any valid election of reimbursement financing is terminated as of the end of the current calendar year.

3. The department may consider the Indian tribe not to be an employer and may consider services performed for the tribe not to be employment for purposes of this chapter.

(b) An Indian tribe whose prior election of reimbursement financing has been terminated under par. (a) may not thereafter reelect reimbursement financing unless it has been subject to the contribution requirements of ss. 108.17 and 108.18 for at least one calendar year thereafter and is not delinquent under s. 108.22 at the time that it files a request for reelection.

(c) The final notice of delinquency specified in par. (a) shall include information that failure to make full payment within the prescribed time will cause the Indian tribe to be liable for taxes under the federal Unemployment Tax Act (26 USC 3301, et seq.), will cause the tribe to be precluded from electing reimbursement financing, and may cause the department to determine that the tribe is not an employer and that services performed for the tribe are not employment for purposes of this chapter.

(7) REPORTS. Each Indian tribe that is an employer shall make employment and wage reports to the department under the same conditions that apply to other employers.

History: 2001 a. 35, 105; 2005 a. 86; 2007 a. 59; 2009 a. 287.

108.16 Unemployment reserve fund. (1) For the purpose of carrying out the provisions of this chapter there is established a fund to be known as the "Unemployment Reserve Fund," to be administered by the department without liability on the part of the state beyond the amount of the fund. This fund shall consist of all contributions and moneys paid into and received by the fund pursuant to this chapter and of properties and securities acquired by and through the use of moneys belonging to the fund.

(2) (a) A separate employer's account shall be maintained by the department as to each employer contributing to said fund.

(b) Each employer's account shall be credited with all its contributions paid into the fund, and shall be charged with all benefits duly paid from the fund to its employees based on their past employment by it, except as otherwise specified in this chapter.

(c) Any reference in this chapter to eligibility for, or to payment of, benefits "from an employer's account", or any similar reference, shall mean benefits payable or paid from the fund based on past employment by the employer in question.

(d) The fund shall be mingled and undivided, and nothing in this chapter shall be construed to grant to any employer or employee any prior claim or right to any part of the fund.

(e) Except as provided in par. (em), benefits to be charged against a given employer's account shall be so charged as of the date shown by the check covering such benefits. Each such check shall be promptly mailed and shall, in determining the experience or status of such account for contribution purposes, be deemed paid on the date shown on the check.

(em) Benefits improperly charged or credited to an employer's account for any reason other than adjustment of payroll amounts between 2 or more employers' accounts shall, when so identified, be credited to or debited from that employer's account and, where appropriate, recharged to the correct employer's account as of the date of correction. Benefits improperly charged or credited to an employer's account as a result of adjustment of payroll amounts between 2 or more employers' accounts shall be so charged or credited and, where appropriate, recharged as of the date shown by the check covering such benefits. This paragraph shall be used solely in determining the experience or status of accounts for contribution purposes.

(f) The department shall promptly advise the employer as to benefits charged to its account.

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(g) Whenever the department receives a request of 2 or more partnerships or limited liability companies consisting of the same partners or members to be treated as separate employers prior to October 1 of any year, the department shall apportion the balance in any existing account of the partnerships or limited liability companies among the separate employers on January 1 following the date of receipt of the request in proportion to the payrolls incurred in the businesses operated by each of the employers in the 4 completed calendar quarters ending on the computation date preceding the date of receipt of the request and shall calculate the reserve percentage of each separate employer in accordance with the proportion of the payroll attributable to that employer. Section 108.18 (2) is not made applicable to the separate employers by reason of such treatment. For purposes of s. 108.18 (7), the department shall treat the partnerships or limited liability companies as separate employers on November 1 preceding that January 1. For purposes of s. 108.18 (7) (b) and (c), the department shall treat the separate employers as existing employers on that January 1.

(h) Whenever, prior to October 1 of any year, the department receives a written request by all partnerships or limited liability companies consisting of the same partners or members which have elected to be treated as separate employers for the partnerships or limited liability companies to be treated as a single employer, the department shall combine the balances in the existing accounts of the separate employers into a new account on January 1 following the date of receipt of the request and shall calculate the reserve percentage of the single employer in accordance with the combined payroll attributable to each of the separate employers in the 4 completed calendar quarters ending on the computation date preceding that January 1. Section 108.18 (2) is not made applicable to the single employer by reason of such treatment. For purposes of s. 108.18 (7), the department shall treat the partnerships or limited liability companies as a single employer on November 1 preceding that January 1. For purposes of s. 108.18 (7) (b) and (c), the department shall treat the single employer as an existing employer on that January 1.

(3) The fund's treasurer shall write off:

(a) Any overpayment for which the claimant's liability to reimburse the fund is established under s. 108.22 (8) or any assessment under s. 108.04 (11) (cm) for which a final determination has been issued under s. 108.09 upon receipt of certification by the department that reasonable efforts have been made to recover the overpayment or the amount of the assessment and that the amount due is uncollectible.

(b) Any overpayment of benefits that was made under the circumstances described in s. 108.22 (8) (c), upon certification by the department to that effect.

(4) (a) Consistently with sub. (5), all contributions payable to the fund shall be paid to the department, and shall promptly be deposited by the department to the credit of the fund, with custodians that the department may from time to time select, who shall hold, release and transfer the fund's cash in a manner approved by the department. Payments from the fund shall be made upon vouchers or drafts authorized by the department, in the manner that the department may from time to time approve or prescribe. Any procedure thus approved or prescribed shall be considered to satisfy, and shall be in lieu of, any and all statutory requirements, for specific appropriation or other formal release by state officers of state moneys prior to their expenditure, which might otherwise be applicable to withdrawals from the fund.

(b) The department shall designate a treasurer of the unemployment reserve fund, who shall be either a regular salaried employee of the department or the state treasurer and shall serve as treasurer of the fund until a successor designated by the department has assumed the duties of this office.

(c) The treasurer of the fund shall give a separate bond conditioned upon the faithful performance of these duties pursuant to s. 19.01 (2), which bond shall be considered likewise conditioned upon the faithful performance by his or her subordinates of their duties, in such amount as may be fixed by the department. All premiums upon the bond required pursuant to this section when furnished by an authorized surety company or by a duly constituted governmental bonding fund shall, except as otherwise provided in this section, be paid from the interest earnings of the fund, but shall not exceed one−fourth of one percent, per year, of the amount of the bond.

(5) (a) All money received for the fund shall promptly upon receipt be deposited to the fund's credit in the "Unemployment Trust Fund" of the United States, in the manner that the secretary of the treasury of the United States, or other authorized custodian of the U.S. unemployment trust fund, may approve, so long as the U.S. unemployment trust fund exists and maintains for this state a separate book account, for the purposes of this chapter, from which no other state or agency can make withdrawals, any other statutory provision to the contrary notwithstanding.

(b) The department shall requisition from this state's account in the "Unemployment Trust Fund" necessary amounts from time to time, shall hold such amounts consistently with any applicable federal regulations, and shall make withdrawals therefrom solely for benefits and for such other unemployment insurance payments or employment security expenditures as are expressly authorized by this chapter and consistent with any relevant federal requirements.

(c) While the state has an account in the "Unemployment Trust Fund", public deposit insurance charges on the fund's balances held in banks, savings banks, savings and loan associations and credit unions in this state, the premiums on surety bonds required of the fund's treasurer under this section, and any other expense of administration otherwise payable from the fund's interest earnings, shall be paid from the administrative account.

(6) The department shall maintain within the fund a "balancing account," to which shall be credited:

(a) All interest earnings, on moneys belonging to the fund, received by, or duly apportioned to, the fund, as of the close of the quarter in which the interest accrued.

(b) Any reimbursement made pursuant to s. 108.04 (13) (d).

(c) Any balance credited to an employer's account, if and when the employer ceases to be subject to this chapter, except as provided in sub. (8).

(d) Any reimbursement made under s. 108.07 (6).

(e) The amount of any benefit check duly issued and delivered or mailed to an employee, if the benefit check has not been presented for payment within one year after its date of issue.

(f) Any amount available for such crediting under s. 108.14 (8n) (e) or 108.141.

(g) Any payment received for the balancing account under s. 108.15 or 108.152.

(h) Any amount of solvency contribution or special contribution received for or transferred to the balancing account pursuant to s. 108.18 (8) to (9m).

(i) Any federal reimbursement of benefits paid under any federal unemployment benefit program administered by the department.

(j) Any federal reimbursement of benefits paid under this chapter, except as this chapter or a federal agreement requires otherwise.

(k) All payments to the fund from the administrative account as authorized under s. 108.20 (2m).

(L) The amount of any overpayments that are recovered by the department by setoff pursuant to s. 71.93 or the amount of any overpayments resulting from fraud or failure to report earnings that are recovered by the department by offset pursuant to section 6402 (f) of the federal Internal Revenue Code in effect on June 1, 2009.

(m) Any amounts transferred to the balancing account from the unemployment interest payment fund.

(n) Any penalty collected under s. 108.04 (11) (bh).

(6m) There shall be charged against the fund's balancing account:

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(a) The benefits thus chargeable under s. 108.04 (1) (f), (5), (5g), (7) (h), (8) (a), (13) (c) or (d) or (16) (e), 108.07 (3), (3r), (5) (b), (5m), (6), or (8), 108.14 (8n) (e), 108.141, 108.151, or 108.152 or sub. (6) (e) or (7) (a) and (b).

(b) Any benefits paid under any federal unemployment benefit program administered by the department, pending their reimbursement.

(c) The overdraft write−offs thus chargeable under subs. (7) (c) and (7m).

(d) Any negative balance of a closed employer account, except as provided in sub. (8).

(e) Any overpayment of benefits or assessment that is written off under sub. (3), except, in the case of an overpayment, if it is chargeable to an employer's account under s. 108.04 (13).

(f) The amount of any substitute check issued under sub. (11).

(g) Any payments of fees or expenses assessed by the U.S. secretary of the treasury under section 6402 (f) of the federal Internal Revenue Code in effect on June 1, 2009.

(6w) The department shall maintain within the fund an uncollectible reimbursable benefits account to which the department shall credit all amounts received from employers under s. 108.151 (7).

(6x) The department shall charge to the uncollectible reimbursable benefits account the amount of any benefits paid from the balancing account that are reimbursable under s. 108.151 but for which the department does not receive reimbursement after the department exhausts all reasonable remedies for collection of the amount.

(7) (a) All benefits shall be paid from the fund. Benefits chargeable to an employer's account shall be so charged, whether or not such account is overdrawn. All other benefits shall be charged to the fund's balancing account.

(b) Benefit payments made with respect to an employer's account shall be charged directly against the fund's balancing account only when such payments cannot under this chapter be or remain charged against the account of any employer.

(c) Whenever, as of any computation date, the net overdrafts then charged against an employer's account would, even if reduced by any contributions known or subsequently discovered to be then payable but unpaid to the account, exceed 10% of the employer's annual payroll amount used in determining the employer's reserve percentage as of that computation date, the department shall write off, by charging directly to the fund's balancing account, the amount by which such overdrafts would if thus reduced exceed 10% of the employer's payroll.

(7m) The fund's treasurer may write off, by charging to the fund's balancing account, any delinquent contribution, reimbursement in lieu of contribution, tardy payment or filing fee, or interest for which the employer's liability to the fund was established under s. 108.10, upon receipt of certification by the department that reasonable efforts have been made to recover the delinquency and that the delinquency is uncollectible.

(8) (a) For purposes of this subsection a business is deemed transferred if any asset or any activity of an employer, whether organized or carried on for profit, nonprofit or governmental purposes, is transferred in whole or in part by any means, other than in the ordinary course of business.

(b) If the business of any employer is transferred, the transferee is deemed a successor for purposes of this chapter if the department determines that all of the following conditions have been satisfied:

1. The transferee has continued or resumed the business of the transferor, in the same establishment or elsewhere; or the transferee has employed substantially the same employees as those employed by the transferor in connection with the business transferred.

2. The transfer included at least 25% of the transferor's total business as measured by comparing the payroll experience assignable to the portion of the business transferred with the transferor's total payroll experience for the last 4 completed quarters immediately preceding the date of the transfer.

3. The same financing provisions under s. 108.15, 108.151, 108.152, or 108.18 apply to the transferee as applied to the transferor on the date of the transfer.

4. The department has received a written application from the transferee requesting that it be deemed a successor. Such application must be received by the department on or before the contribution payment due date for the first full quarter following the date of transfer.

(c) Notwithstanding par. (b), if the business of an employer is transferred, the transferee is deemed a successor for purposes of this chapter if the department determines that all of the following conditions have been satisfied:

1. The transferee is a legal representative or trustee in bankruptcy or receiver or trustee of a person, partnership, limited liability company, association or corporation, or guardian of the estate of a person, or legal representative of a deceased person.

2. The transferee has continued or resumed the business of the transferor, either in the same establishment or elsewhere, or the transferee has employed substantially the same employees as those the transferor had employed in connection with the business transferred.

3. The same financing provisions under s. 108.15, 108.151, 108.152, or 108.18 apply to the transferee as applied to the transferor on the date of transfer.

(cm) The filing of a voluntary petition in bankruptcy by an employer or the filing of an involuntary petition in bankruptcy against an employer under 11 USC 1101 to 1330 or the confirmation of a plan under 11 USC 1101 to 1330 does not render the employer filing the petition or against whom the petition is filed a successor under par. (c).

(d) Notwithstanding par. (b), if the business of an employer of a kind specified in par. (c) 1. is transferred, the transferee is deemed a successor for purposes of this chapter if the transferee would have been a successor under par. (e) but for the intervening existence of the successor employer under par. (c).

(e) Notwithstanding par. (b), a transferee is deemed a successor for purposes of this chapter, if the department determines that all of the following conditions are satisfied:

1. At the time of business transfer, the transferor and the transferee are owned, managed, or controlled in whole or in substantial part, either directly or indirectly by legally enforceable means or otherwise, by the same interest or interests. Without limitation by reason of enumeration, it is presumed unless shown to the contrary that the "same interest or interests" includes the spouse, child, or parent of the individual who owned, managed or controlled the business, or any combination of more than one of them.

2. The transferee has continued or resumed the business of the transferor, either in the same establishment or elsewhere; or the transferee has employed substantially the same employees as those the transferor had employed in connection with the business transferred.

3. The same financing provisions under s. 108.15, 108.151, 108.152, or 108.18 apply to the transferee as applied to the transferor on the date of the transfer.

(em) If, after the transferee of a business has been deemed a successor under par. (e), the department determines that a substantial purpose of the transfer of the business was to obtain a reduced contribution rate, then the department shall treat the transfer as having no effect for purposes of this chapter and shall, retroactively to the date of the transfer, reassign to the transferor all aspects of the transferor's account experience and liability that had been assigned to the transferee, together with all aspects of the transferee's account experience related to the transferred business, and shall recompute the transferor's contribution rate as provided in par. (h).

(f) The successor shall take over and continue the transferor's account, including its positive or negative balance and all other

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aspects of its experience under this chapter in proportion to the payroll assignable to the transferred business and the liability of the successor shall be proportioned to the extent of the transferred business. The transferor and the successor shall be jointly and severally liable for any amounts owed by the transferor to the fund and to the administrative account at the time of the transfer, but a successor under par. (c) is not liable for the debts of the transferor except in the case of fraud or malfeasance.

(g) If not already subject to this chapter, a successor shall become an employer subject to this chapter on the date of the transfer and shall become liable for contributions or payments in lieu of contributions, whichever is applicable, from and after that date, using the contribution rate assigned or assignable to the transferor on the date of transfer.

(h) The department shall redetermine the contribution rate of a successor that is subject to this chapter immediately prior to the effective date of a transfer as of the applicable computation date effective for contributions payable beginning in the first calendar year following the date of the transfer of the business. The department shall thereafter redetermine the contribution rate whenever required by s. 108.18. For the purposes of s. 108.18, the department shall determine the experience under this chapter of the successor's account by allocating to the successor's account for each period in question the respective proportions of the transferor's payroll and benefits which the department determines to be properly assignable to the business transferred.

(i) The account taken over by the successor shall remain liable with respect to accrued benefit and related rights based on employment in the transferred business, and all such employment is deemed employment performed for the successor.

(im) Notwithstanding pars. (b) to (i), a transferee who is not subject to this chapter on the date of transfer of a business shall not be deemed a successor to the transferor if the department determines that the transfer occurred solely or primarily for the purpose of obtaining a lower contribution rate for the transferee than the rate that would otherwise apply if the transferee were deemed a new employer. In determining whether a business was transferred solely or primarily for the purpose of obtaining a lower contribution rate for the transferee than the rate that would otherwise apply, the department shall use objective factors, which may include the cost of acquiring the business, whether the transferee continued the business enterprise of the transferred business, the length of time that the business enterprise was continued, or whether a substantial number of new employees were hired for the performance of duties unrelated to the business activity conducted by the transferor prior to the transfer.

(j) If not already subject to this chapter, a transferee that is not a successor shall become an employer subject to this chapter on the date of the transfer and shall become liable for contributions or payments in lieu of contributions, whichever is applicable, from and after that date.

(k) Any time a business is transferred, as provided in par. (a), both the transferor and the transferee shall notify the department in writing of the transfer, within 30 days after the date of transfer; and both shall promptly submit to the department in writing such information as the department may request relating to the transfer.

(L) A professional employer organization is not considered to be the successor to the employer account of its client under this section by virtue of engaging the prior employees of the client to perform services for the client under an employee leasing agreement.

Cross−reference: See also ch. DWD 115, Wis. adm. code.

(m) If any person knowingly makes or attempts to make a false statement or representation to the department in connection with any investigation to determine whether an employer qualifies to be deemed a successor under par. (e) or (im) or any other provision of this chapter for the purpose of determining the assignment of a contribution rate, or if any person knowingly advises another person to do so, including by willful evasion, nondisclosure, or misrepresentation, the person is subject to the following penalties:

1. If the person is an employer, then the department shall assign the employer the highest contribution rate assignable under this chapter for the year, during which the violation or attempted violation occurs and the 3 succeeding years, except that if the department assigns the employer the highest contribution rate for any such year under other provisions of this chapter or if the increase in the employer's contribution rate under this subdivision would be less than 2 percent on its payroll for any year, then the department shall increase the employer's contribution rate by 2 percent on its payroll for each year in which a penalty applies under this subdivision.

2. If the person is not an employer, the person may be required to forfeit not more than $5,000.

3. The person is guilty of a Class A misdemeanor.

(n) The department shall utilize uniform procedures to identify businesses that are transferred under this subsection.

(o) Paragraphs (e) 1., (em), (h), (im), and (m) shall be interpreted and applied, insofar as possible, to meet the minimum requirements of any guidance issued by or regulations promulgated by the U.S. department of labor.

(9) (a) Consistently with section 3305 of the internal revenue code, relating to federal instrumentalities which are neither wholly nor partially owned by the United States nor otherwise specifically exempt from the tax imposed by section 3301 of the internal revenue code:

1. Any contributions required and paid under this chapter for 1939 or any subsequent year by any such instrumentality, including any national bank, shall be refunded to such instrumentality in case this chapter is not certified with respect to such year under s. 3304 of said code.

2. No national banking association which is subject to this chapter shall be required to comply with any of its provisions or requirements to the extent that such compliance would be contrary to s. 3305 of said code.

(10) All money withdrawn from the fund shall be used solely in the payment of benefits, exclusive of expenses of administration, and for refunds of sums erroneously paid into the fund, for refund of a positive net balance in an employer's reimbursement account under ss. 108.15 (4) and 108.151 (5) on request by the employer, for expenditures made pursuant to s. 108.161 and consistently with the federal limitations applicable to s. 108.161, and for payment of fees and expenses for collection of overpayments resulting from fraud or failure to report earnings that are assessed by the U.S. secretary of the treasury under section 6402 (f) of the federal Internal Revenue Code in effect on June 1, 2009.

(10m) Except as provided in s. 108.17 (3m), the department shall not pay any interest on any benefit payment or any refund, or collect any interest on any benefit overpayment.

(11) The fund's treasurer may issue a substitute check to an employee to replace a check that is canceled under sub. (6) (e), if the employee makes application therefor within 6 years after the date of issue of the original check.

(12) The fund's treasurer shall estimate at the end of each calendar quarter the earnings rate payable on the fund's bank balances and the earnings rate payable by the federal unemployment account under title XII of the Social Security Act (42 USC 1321 to 1324) for the following quarter. Based on these estimates, the treasurer shall pay for the cost of banking services incurred by the fund in the following quarter either by maintaining compensating bank balances or by payment for the services from the appropriation under s. 20.445 (1) (ne), whichever payment method is estimated to yield the highest net earnings for the fund.

History: 1971 c. 53; 1973 c. 247; 1975 c. 343; 1977 c. 133; 1979 c. 52; 1979 c. 110 s. 60 (13); 1981 c. 36; 1983 a. 8, 99, 368; 1985 a. 17 ss. 39 to 56, 66; 1985 a. 29; 1987 a. 27; 1987 a. 38 ss. 107 to 111, 134; 1987 a. 255; 1989 a. 56 s. 259; 1989 a. 77, 359; 1991 a. 89, 221; 1993 a. 112, 373, 490, 492; 1995 a. 118, 225; 1997 a. 39; 1999 a. 15, 83; 2001 a. 35; 2003 a. 197; 2005 a. 86, 253; 2007 a. 59; 2009 a. 287; 2011 a. 198, 236.

Whether an employee is potentially eligible for unemployment compensation benefits is immaterial in determining contribution or tax liability based on that employee's services. Hanmer v. ILHR Dept. 92 Wis. 2d 90, 284 N.W.2d 587 (1979).

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In the case of a merger, the "time of business transfer" under sub. (8) (e) 1. refers to that point in time immediately prior to the effective date of the merger. First Federal Savings Bank v. LIRC, 200 Wis. 2d 786, 547 N.W.2d 796 (Ct. App. 1996), 95−2158.

108.161 Federal administrative financing account. **(1)** The fund's treasurer shall maintain within the fund an employment security "federal administrative financing account", and shall credit thereto all amounts credited to the fund pursuant to the federal employment security administrative financing act (of 1954) and section 903 of the federal social security act, as amended.

(1m) The treasurer of the fund shall also credit to said account all federal moneys credited to the fund pursuant to sub. (8).

(2) The requirements of said section 903 shall control any appropriation, withdrawal and use of any moneys in said account.

(3) Consistently with this chapter and said section 903, such moneys shall be used solely for benefits or employment security administration by the department, including unemployment insurance, employment service, apprenticeship programs, and related statistical operations.

(3e) Notwithstanding sub. (3), any moneys allocated under section 903 of the federal Social Security Act, as amended, for federal fiscal years 2000 and 2001 and the first $2,389,107 of any distribution received by this state under section 903 of that act in federal fiscal year 2002 shall be used solely for unemployment insurance administration.

(3m) The fund's treasurer shall request restoration from the U.S. secretary of labor of amounts credited to the account under this section which have been used to pay benefits, unless these amounts do not exceed the balance in the account, and unless the state does not have a balance of advances outstanding from the federal unemployment account under title XII of the social security act.

(4) Such moneys shall be encumbered and spent for employment security administrative purposes only pursuant to, and after the effective date of, a specific legislative appropriation enactment:

(a) Stating for which such purposes and in what amounts the appropriation is being made to the administrative account created by s. 108.20.

(b) Directing the fund's treasurer to transfer the appropriated amounts to the administrative account only as and to the extent that they are currently needed for such expenditures, and directing that there shall be restored to the account created by sub. (1) any amount thus transferred which has ceased to be needed or available for such expenditures.

(c) Specifying that the appropriated amounts are available for obligation solely within the 2 years beginning on the appropriation law's date of enactment. This paragraph does not apply to the appropriations under s. 20.445 (1) (nd) and (ne) or to any amounts expended from the appropriation under s. 20.445 (1) (nb) from moneys transferred to this state on March 13, 2002, pursuant to section 903 (d) of the federal Social Security Act.

(d) Limiting the total amount which may be obligated during any fiscal year to the aggregate of all amounts credited under sub. (1), including amounts credited pursuant to sub. (8), reduced at the time of any obligation by the sum of the moneys obligated and charged against any of the amounts credited.

(5) The total of the amounts thus appropriated for use in any fiscal year shall in no event exceed the moneys available for such use hereunder, considering the timing of credits hereunder and the sums already spent or appropriated or transferred or otherwise encumbered hereunder.

(6) The fund's treasurer shall keep a record of all such times and amounts; shall charge each sum against the earliest credits duly available therefor; shall include any sum thus appropriated but not yet spent hereunder in computing the fund's net balance as of the close of any month, in line with the federal requirement that any such sum shall, until spent, be considered part of the fund; and shall certify the relevant facts whenever necessary hereunder.

(7) If any moneys appropriated hereunder are used to buy and hold suitable land, with a view to the future construction of an employment security building thereon, and if such land is later sold or transferred to other use, the proceeds of such sale (or the value of such land when transferred) shall be credited to the account created by sub. (1).

(8) If any sums are appropriated and spent hereunder to buy land and to build a suitable employment security building thereon, or to purchase information technology hardware and software, then any federal moneys thereafter credited to the fund or paid to the department by way of gradual reimbursement of such employment security capital expenditures, or in lieu of the estimated periodic amounts which would otherwise (in the absence of such expenditures) be federally granted for the rental of substantially equivalent quarters, shall be credited to the account created by sub. (1), consistently with any federal requirements applicable to the handling and crediting of such moneys.

(8m) To the extent that employment security moneys finance the capital cost of acquiring office quarters, either in a separate employment security building project or in a larger state building, no rental for the quarters thus financed, or for equivalent substitute quarters, shall be charged the department or its employment security functions at any time. The department shall so certify, in applying for the federal moneys specified in sub. (8).

(9) Any land and building or office quarters acquired under this section shall continue to be used for employment security purposes. Realty or quarters may not be sold or transferred to other use without the governor's approval. The proceeds from the sale, or the value of realty or quarters upon transfer, shall be credited to the account established in sub. (1) or credited to the fund established in s. 108.20, or both in accordance with federal requirements. Equivalent substitute rent−free quarters may be provided, as federally approved. Amounts credited under this subsection shall be used solely to finance employment security quarters according to federal requirements.

History: 1971 c. 259; 1983 a. 8, 27; 1985 a. 29; 1991 a. 39; 1993 a. 492; 1995 a. 225; 1997 a. 39; 1999 a. 15; 2001 a. 43; 2003 a. 33, 197.

108.162 Employment security buildings and equipment. **(1)** The amounts appropriated under s. 20.445 (1) (na) shall be used for employment security administration, including unemployment insurance, employment service and related statistical operations; for capital outlay to buy suitable parcels of land for buildings designed for employment security operations; and to finance the designing and construction of such buildings, and for such equipment, facilities, paving, landscaping and other improvements as are required for the proper use and operation of buildings occupied by the department for employment security administration.

(2) The treasurer of the fund shall transfer the amounts appropriated under s. 20.445 (1) (na) from the federal administrative financing account under s. 20.445 (1) (n) only as and to the extent that they are currently needed for expenditures under this section. Any amount thus transferred which has ceased to be needed or available for such expenditures shall be restored to that account.

(3) The amount obligated under this section during any fiscal year may not exceed the aggregate of all amounts credited under s. 108.161 (1), including amounts credited under s. 108.161 (8), reduced by the amount obligated under s. 20.445 (1) (nb), (nd) and (ne) and further reduced at the time of any obligation by the sum of the moneys obligated and charged against any of the amounts thus credited.

(4) As to any building project to be financed under this section, the department shall secure advance assurance that the federal bureau of employment security will apply to that project, after its completion and occupancy, the bureau's policy of gradually reimbursing the fund for the necessary capital costs of any suitable

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employment security building project thus financed by federal grants covering the amounts which would otherwise be payable during the reimbursement or amortization period for the rental of substantially equivalent office quarters.

(5) The governor, before approving any land purchase or transfer or building project to be financed under this section, shall consult with the building commission as to those cities and sites where early construction of a combined state office building is under active consideration with a view to determining where employment security building projects thus financed would be desirable.

(6) If the building commission with the approval of the governor determines as to any city or site that employment security offices should be part of a combined state office building project, or should be built on state−owned land or on land owned by a Wisconsin state public building corporation, the amounts appropriated under s. 20.445 (1) (na) shall be available to finance such offices or a proper employment security share of such combined project.

(7) Any amount appropriated under s. 20.445 (1) (na) which has not been obligated shall be available for employment security local office building projects, consistent with this section and ss. 108.161 and 108.20.

History: 1985 a. 29 ss. 490, 1674; 1991 a. 39; 1997 a. 39; 2003 a. 33, 197.

108.17 Payment of contributions. (1) Contributions shall accrue and become payable by each employer then subject to this chapter on the first day of July, 1934, and shall be paid thenceforth in accordance with this chapter. Thereafter contributions shall accrue and become payable by any employer on and after the date on which the employer becomes newly subject to this chapter.

(1m) In the case of an employer who becomes newly subject to this chapter based on employment during a given year, contributions based on payrolls through the quarter which includes the date the employer became subject to this chapter shall not be considered as payable for the purposes of s. 108.22 until the close of the month next following the first full quarter occurring after the quarter during which the liability was incurred. In no case may such due date be later than January 31 of the succeeding year.

(2) (a) Except as provided in par. (b), every employer that is subject to a contribution requirement shall file quarterly reports of contributions required under this chapter with the department, and pay contributions to the department, in such manner as the department prescribes. Each contribution report and payment is due at the close of the month next following the end of the applicable calendar quarter, except as authorized in sub. (2c) or as the department may assign a later due date pursuant to sub. (1m) or general department rules.

(b) The department may electronically provide a means whereby an employer that files its employment and wage reports electronically may determine the amount of contributions due for payment by the employer under s. 108.18 for each quarter. If an employer that is subject to a contribution requirement files its employment and wage reports under s. 108.205 (1) electronically, in the manner prescribed by the department for purposes of this paragraph, the department may require the employer to determine electronically the amount of contributions due for payment by the employer under s. 108.18 for each quarter. In such case, the employer is excused from filing contribution reports under par. (a). The employer shall pay the amount due for each quarter by the due date specified in par. (a).

(2b) The department shall prescribe a form and methodology for filing contribution reports under sub. (2) electronically. Each employer of 25 or more employees, as determined under s. 108.22 (1) (ae), that does not use an employer agent to file its contribution reports under this section shall file its contribution reports electronically in the manner and form prescribed by the department. Each employer that becomes subject to an electronic reporting requirement under this subsection shall file its initial report under this subsection for the quarter during which the employer becomes subject to the reporting requirement. Once an employer becomes subject to a reporting requirement under this subsection, it shall continue to file its reports under this subsection unless that requirement is waived by the department.

(2c) (a) Except as provided in pars. (d) and (e), an employer that has a first quarter contribution liability of $1,000 or more may elect to defer payment to later due dates beyond the due date established under sub. (1m) or (2) of not more than 60% of its first quarter contribution liability, without payment of interest, as follows:

1. The employer shall pay at least 30% of the first quarter contribution liability on or before July 31 of the year in which the liability accrues.

2. The employer shall pay at least an additional 20% of the first quarter contribution liability on or before October 31 of the year in which the liability accrues.

3. The employer shall pay any remaining balance of the first quarter contribution liability on or before January 31 of the year after the year in which the liability accrues.

(b) An employer that elects to defer a payment under par. (a) may pay more than the specified minimum deferred amount or all of the deferred amount at any time before the due date under par. (a).

(c) If an employer fails to pay at least the specified minimum deferred amount for the first quarter, together with the full amount of contributions payable for any subsequent quarter, or fails to file its employment and wage report in the format prescribed under par. (f), by a specified due date, then all unpaid contribution liability of that employer for the first quarter is delinquent under s. 108.22 and interest thereon is payable from April 30 of the year in which the liability accrues.

(d) If an employer fails to pay at least 40% of its first quarter contribution liability on or before April 30 of the year in which the liability accrues, the employer is not permitted to defer the balance of the liability under this subsection.

(e) An employer is not permitted to defer its first quarter contribution liability under this subsection for any year unless the employer pays all delinquent contributions, together with any interest, penalties, and fees assessed under this chapter, prior to April 30 of the year in which the liability accrues.

(f) An employer that elects to defer payment of its first quarter contributions under this subsection shall file the election electronically, shall file its contribution reports under 108.17 (2) (a) unless excused from filing under s. 108.17 (2) (b), and shall file its employment and wage reports under s. 108.205 electronically in the manner and form prescribed by the department.

(2g) An employer agent that prepares reports on behalf of employers under sub. (2) shall file contribution reports electronically in the manner and form prescribed by the department under sub. (2b) unless that requirement is waived by the department.

(2m) When a written statement of account is issued to an employer by the department, showing as duly credited a specified amount received from the employer under this chapter, no other form of state receipt therefor is required.

(3) If an employing unit makes application to the department to adjust an alleged overpayment by the employer of contributions or interest under this chapter, and files such an application within 3 years after the close of the calendar year in which such payment was made, the department shall make a determination under s. 108.10 as to the existence and extent of any such overpayment, and said section shall apply to such determination. Except as provided in sub. (3m), the department shall allow an employer a credit for any amount determined under s. 108.10 to have been erroneously paid by the employer, without interest, against its future contribution payments; or, if the department finds it impracticable to allow the employer such a credit, it shall refund such overpayment to the employer, without interest, from the fund or the administrative account, as the case may be.

(3m) If an appeal tribunal or the commission issues a decision under s. 108.10 (2), or a court issues a decision on review under s. 108.10 (4), in which it is determined that an amount has been

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erroneously paid by an employer, the department shall, from the administrative account, credit the employer with interest at the rate of 0.75% per month or fraction thereof on the amount of the erroneous payment. Interest shall accrue from the month which the erroneous payment was made until the month in which it is either used as a credit against future contributions or refunded to the employer.

(4) An employer's contribution rate for any year, once determined by the department, shall not be redetermined after the last day of February in the year for which the rate was determined unless the rate was determined based on payroll which should have been reported under a different employer's account, in which case the department may redetermine the rates with respect to all affected employers' accounts.

(5) Upon application of an employer, the department may permit employers which are component members of a controlled group of corporations under 26 USC 1563 to combine wages of a single employee for purposes of determining the employers' payroll under s. 108.02 (21) (b) if the employee is subject to transfer between the employers under the terms of a single collective bargaining agreement. The application shall specify the calendar year in which the combination is proposed to occur. This subsection does not apply to any employer for which the department has written off overdrafts under s. 108.16 (7) (c) within the 2 calendar years preceding the year in which the combination is proposed to occur, nor to any employer whose account is overdrawn by 6% or more on the computation date for the calendar year preceding the year in which the combination is proposed to occur. If the department approves the application, the department shall specify the calendar year in which the combination is effective and the method by which the component members will report the payroll of the employee to the department.

(6) If the department determines that a trustee paying wage claims for an employer in a state or federal liquidation proceeding in which priority is given to specified wage claims has insufficient funds to pay all wage claims given priority, and contributions on the wage claims given priority, in full, the department may accept less than the full amount of contributions owed by the employer on those wage claims.

(7) (a) Each employer whose net total contributions paid or payable under this section for any 12−month period ending on June 30 are at least $10,000 shall pay all contributions under this section by means of electronic funds transfer beginning with the next calendar year. Once an employer becomes subject to an electronic payment requirement under this paragraph, the employer shall continue to make payment of all contributions by means of electronic funds transfer unless that requirement is waived by the department.

(b) Each employer agent shall pay all contributions under this section on behalf of each employer that is represented by the agent by means of electronic funds transfer.

History: 1973 c. 247; 1981 c. 36; 1985 a. 29; 1987 a. 38 ss. 112, 134; 1989 a. 77; 1991 a. 89; 1993 a. 492; 2001 a. 35; 2005 a. 86; 2007 a. 59.

Cross−reference: See also ss. DWD 110.07 and 110.08, Wis. adm. code.

108.18 Contributions to the fund. (1) TOTAL RATE. (a) Unless a penalty applies under s. 108.16 (8) (m), each employer shall pay contributions to the fund for each calendar year at whatever rate on the employer's payroll for that year duly applies to the employer pursuant to this section.

(b) An employer's contributions shall be credited to the employer's account in the fund, but only after any solvency contribution or special contribution paid or payable by the employer under subs. (8) to (9m) has been credited to the fund's balancing account.

(2) INITIAL RATES. (a) Except as provided in pars. (c) and (d), an employer's contribution rate shall be 2.5% on its payroll for each of the first 3 calendar years with respect to which contributions are credited to its account, except as additional contributions apply under this section.

(c) An employer engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing, or similar construction projects shall pay contributions for each of the first 3 calendar years at the average rate for construction industry employers as determined by the department on each computation date, rounded up to the next highest rate. This rate may in no case be more than the maximum rate specified in the schedule in effect for the year of the computation under sub. (4).

Cross−reference: See also ch. DWD 102, Wis. adm. code.

(d) No later than 90 days after the department issues an initial determination that a person is an employer, any employer other than an employer specified in par. (c), having a payroll exceeding $10,000,000 in a calendar year may elect that its contribution rate shall be one percent on its payroll for the first 3 calendar years with respect to which contributions are credited to its account. In such case, the department shall credit the amount collected in excess of this amount against liability of the employer for future contributions after the close of each calendar year in which an election applies. If an employer qualifies for and makes an election under this paragraph, the employer shall, upon notification by the department, make a special contribution after the close of each quarter equivalent to the amount by which its account is overdrawn, if any, for the preceding quarter. The department shall credit any timely payment of contributions to the employer's account before making a determination of liability for a special contribution under this paragraph. An employer does not qualify for an alternate contribution rate under this paragraph at any time during which the employer's special contribution payment is delinquent. An employer that is the transferee of a business enterprise but does not qualify to be treated as a successor under s. 108.16 (8) (im) does not qualify for an alternate contribution rate under this paragraph.

(3) REQUIREMENTS FOR REDUCED RATE. As to any calendar year, an employer shall be permitted to pay contributions to the fund at a rate lower than the standard rate on its payroll for that year only when, as of the applicable computation date:

(a) Benefits have been chargeable to the employer's account during the 18 months preceding such date; and

(b) Such lower rate applies under this section; and

(c) Permitting the employer to pay such lower rate is consistent with the relevant conditions then applicable to additional credit allowance for such year under section 3303 (a) of the federal unemployment tax act, any other provision to the contrary notwithstanding.

(3m) APPLICATION OF SCHEDULES. For purposes of subs. (4) and (9):

(a) "Schedule A" is in effect for any calendar year whenever, as of the preceding June 30, the fund has a cash balance of less than $300,000,000.

(b) "Schedule B" is in effect for any calendar year whenever, as of the preceding June 30, the fund has a cash balance of at least $300,000,000 but less than $900,000,000.

(c) "Schedule C" is in effect for any calendar year whenever, as of the preceding June 30, the fund has a cash balance of at least $900,000,000 but less than $1,200,000,000.

(d) "Schedule D" is in effect for any calendar year whenever, as of the preceding June 30, the fund has a cash balance of at least $1,200,000,000.

(4) EXPERIENCE RATES. Except as otherwise specified in this section, an employer's contribution rate on the employer's payroll for a given calendar year shall be based on the reserve percentage of the employer's account as of the applicable computation date, as follows: [See Figure 108.18 (4) following]

Figure 108.18 (4):

Schedule A

Line	Reserve Percentage	Contribution Rate
1.	15.0% or more	0.07

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2.	At least 10.0% but under 15.0%	0.07
3.	At least 9.5% but under 10.0%	0.25
4.	At least 9.0% but under 9.5%	0.33
5.	At least 8.5% but under 9.0%	0.52
6.	At least 8.0% but under 8.5%	0.59
7.	At least 7.5% but under 8.0%	0.66
8.	At least 7.0% but under 7.5%	0.77
9.	At least 6.5% but under 7.0%	1.03
10.	At least 6.0% but under 6.5%	1.28
11.	At least 5.5% but under 6.0%	1.62
12.	At least 5.0% but under 5.5%	1.96
13.	At least 4.5% but under 5.0%	2.30
14.	At least 4.0% but under 4.5%	2.64
15.	At least 3.5 but under 4.0%	2.98
16.	At least 0 but under 3.5%	3.37
17.	Overdrawn by less than 1.0%	5.30
18.	Overdrawn by at least 1.0% but under 2.0%	5.80
19.	Overdrawn by at least 2.0% but under 3.0%	6.30
20.	Overdrawn by at least 3.0% but under 4.0%	6.80
21.	Overdrawn by at least 4.0% but under 5.0%	7.30
22.	Overdrawn by at least 5.0% but under 6.0%	7.80
23.	Overdrawn by 6.0% or more	8.50

Schedule B

Line	Reserve Percentage	Contribution Rate
1.	15.0% or more	0.00
2.	At least 10.0% but under 15.0%	0.00
3.	At least 9.5% but under 10.0%	0.15
4.	At least 9.0% but under 9.5%	0.25
5.	At least 8.5% but under 9.0%	0.45
6.	At least 8.0% but under 8.5%	0.60
7.	At least 7.5% but under 8.0%	0.70
8.	At least 7.0% but under 7.5%	0.85
9.	At least 6.5% but under 7.0%	1.10
10.	At least 6.0% but under 6.5%	1.40
11.	At least 5.5% but under 6.0%	1.75
12.	At least 5.0% but under 5.5%	2.10
13.	At least 4.5% but under 5.0%	2.45
14.	At least 4.0% but under 4.5%	2.80
15.	At least 3.5 but under 4.0%	3.25
16.	At least 0 but under 3.5%	3.80
17.	Overdrawn by less than 1.0%	5.30
18.	Overdrawn by at least 1.0% but under 2.0%	5.80
19.	Overdrawn by at least 2.0% but under 3.0%	6.30
20.	Overdrawn by at least 3.0% but under 4.0%	6.80
21.	Overdrawn by at least 4.0% but under 5.0%	7.30
22.	Overdrawn by at least 5.0% but under 6.0%	7.80
23.	Overdrawn by 6.0% or more	8.50

Schedule C

Line	Reserve Percentage	Contribution Rate
1.	15.0% or more	0.00
2.	At least 10.0% but under 15.0%	0.00
3.	At least 9.5% but under 10.0%	0.15
4.	At least 9.0% but under 9.5%	0.25
5.	At least 8.5% but under 9.0%	0.45
6.	At least 8.0% but under 8.5%	0.60
7.	At least 7.5% but under 8.0%	0.70
8.	At least 7.0% but under 7.5%	0.85
9.	At least 6.5% but under 7.0%	1.10
10.	At least 6.0% but under 6.5%	1.40
11.	At least 5.5% but under 6.0%	1.75
12.	At least 5.0% but under 5.5%	2.10
13.	At least 4.5% but under 5.0%	2.45
14.	At least 4.0% but under 4.5%	2.80
15.	At least 3.5 but under 4.0%	3.25
16.	At least 0 but under 3.5%	3.80
17.	Overdrawn by less than 1.0%	5.30
18.	Overdrawn by at least 1.0% but under 2.0%	5.80
19.	Overdrawn by at least 2.0% but under 3.0%	6.30
20.	Overdrawn by at least 3.0% but under 4.0%	6.80
21.	Overdrawn by at least 4.0% but under 5.0%	7.30
22.	Overdrawn by at least 5.0% but under 6.0%	7.80
23.	Overdrawn by 6.0% or more	8.50

Schedule D

Line	Reserve Percentage	Contribution Rate
1.	15.0% or more	0.00
2.	At least 10.0% but under 15.0%	0.00
3.	At least 9.5% but under 10.0%	0.05
4.	At least 9.0% but under 9.5%	0.15
5.	At least 8.5% but under 9.0%	0.35
6.	At least 8.0% but under 8.5%	0.50
7.	At least 7.5% but under 8.0%	0.60
8.	At least 7.0% but under 7.5%	0.75
9.	At least 6.5% but under 7.0%	1.00
10.	At least 6.0% but under 6.5%	1.30
11.	At least 5.5% but under 6.0%	1.65
12.	At least 5.0% but under 5.5%	2.00
13.	At least 4.5% but under 5.0%	2.35
14.	At least 4.0% but under 4.5%	2.70
15.	At least 3.5 but under 4.0%	3.15
16.	At least 0 but under 3.5%	3.70
17.	Overdrawn by less than 1.0%	5.30

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18.	Overdrawn by at least 1.0% but under 2.0%	5.80
19.	Overdrawn by at least 2.0% but under 3.0%	6.30
20.	Overdrawn by at least 3.0% but under 4.0%	6.80
21.	Overdrawn by at least 4.0% but under 5.0%	7.30
22.	Overdrawn by at least 5.0% but under 6.0%	7.80
23.	Overdrawn by 6.0% or more	8.50

(5) LIMITATION. Except as provided in subs. (2) and (8), the contribution rate for any calendar year of an employer whose reserve percentage equals or exceeds zero may in no case exceed by more than one percent on the employer's payroll the rate which applied to the employer at the close of the preceding calendar year, and the contribution rate for any calendar year of an employer whose reserve percentage is less than zero may in no case exceed by more than 2% on the employer's payroll the rate which applied to the employer at the close of the preceding calendar year.

(5m) LIMITATION, COMPUTATION. The limitation of sub. (5) shall be computed from the employer's experience rate assigned to it under subs. (4), (5) and (6), rounded to the next highest rate.

(6) COMPUTATION IN SPECIAL CASES. If during the year ending on a computation date an employer has been liable for contributions but has had no payroll, the employer's reserve percentage as of that computation date shall be computed on the basis of the employer's most recent year (ending on a computation date which applied to the employer) of some payroll; but the employer's contribution rate for the calendar year following the computation date shall in no case be less than one percent.

(7) VOLUNTARY CONTRIBUTIONS. (a) 1. Except as provided in pars. (b) to (i), any employer may make payments to the fund during the month of November in excess of those required by this section and s. 108.19 (1) and (1e). Each payment shall be credited to the employer's account for the purpose of computing the employer's reserve percentage as of the immediately preceding computation date.

2. Each payment shall be treated as a contribution required and irrevocably paid under this chapter with respect to payrolls preceding the date it is credited except as a refund or credit is authorized under par. (b), (e), (h), or (i).

(b) Except as provided in par. (i), no employer may, by means of a voluntary contribution under par. (a), reduce the employer's contribution rate to a rate lower than the next lower rate which would have applied to the employer for the following calendar year. Any contributions in excess of the amount required to reduce an employer's rate to the extent permitted under this paragraph shall be applied against any outstanding liability of the employer, or if there is no such liability shall be refunded to the employer or established as a credit, without interest, against future contributions payable by the employer, at the employer's option.

(c) No employer whose overdrafts have been charged to the fund's balancing account under s. 108.16 (7) (c) may make a voluntary contribution under par. (a) prior to the 5th calendar year commencing after the date of the most recent such charge. Any voluntary contribution made prior to that year shall be treated as an excess contribution under par. (b).

(d) A payment under this subsection is timely if it is received by the department no later than November 30 following the computation date for the calendar year to which it applies.

(e) The department may refund a voluntary contribution made under par. (a) if, due to an error of the department or an employer, the department makes an adjustment after the computation date or the November voluntary contribution period to the employer's account or payroll used to calculate the employer's reserve percentage that nullifies the rate reduction obtained by the voluntary payment. No refund may be authorized after the close of the calendar year for which the rate changed by the voluntary contribution applied.

(f) Notwithstanding par. (a), the department shall authorize an employer to make a voluntary contribution for the purpose of computing the employer's reserve percentage as of the immediately preceding computation date after the month of November, but in no case later than 120 days after the beginning of the calendar year to which the reserve percentage applies, in an amount sufficient to obtain a contribution rate that was:

1. Nullified by an erroneous charge or credit to the employer's account made by the department; or

2. Increased to a higher contribution rate by an erroneous charge or credit to the employer's account made by the department.

(g) Any payment under par. (f) must be received by the department within 30 days after the date of notice of the rate change caused by the adjustment and within 120 days after the beginning of the year to which the rate applies.

(h) The department shall establish contributions other than those required by this section and s. 108.19 (1) and (1e) and contributions other than those submitted during the month of November or authorized under par. (f) or (i) 2. as a credit, without interest, against future contributions payable by the employer or shall refund the contributions at the employer's option.

(i) 1. An employer that suffers physical damage to its business caused by a catastrophic event for which the employer is not primarily responsible, and incurs benefit charges to its account for layoffs due to that damage may, by means of a voluntary contribution under par. (a), increase the employer's reserve percentage to no greater than the reserve percentage that would have applied to the employer as of the next computation date had that damage not caused the employer to lay off its employees. An employer that makes a voluntary contribution under this subdivision shall notify the department of its election to have its contribution treated in the manner provided in this paragraph and shall submit proof, in the form and manner prescribed by the department, to establish that its employees were laid off due to the catastrophic event.

2. If an employer makes a payment under subd. 1. after November 30 and before November 1 of the succeeding year, the department shall establish the payment as a credit and apply the payment as a voluntary contribution to the employer's account when the next rate computation occurs. Any amount paid to the department in excess of the amount that may be applied under subd. 1 in any year may continue to be held as a credit, without interest, against future required or voluntary contributions for a calendar year or refunded to the employer, at the employer's option.

(8) SOLVENCY CONTRIBUTIONS. Each employer's solvency contribution for each calendar quarter of any year shall be figured by applying the solvency rate determined for that year under sub. (9) to the employer's payroll for that quarter, and shall be payable to the fund's balancing account by the due date for payment of contributions by the employer for that quarter.

(9) SOLVENCY RATES. Except as provided in subs. (9c) and (9e), an employer's solvency rate on its payroll for a given calendar year shall be based solely on the contribution rate of its account for the calendar year under this section. For purposes of rate determination under this subsection, an employer's payroll shall be calculated for the 12−month period ending with the computation date preceding the calendar year to which the rate applies. [See Figure 108.18 (9) following]

Figure 108.18 (9):

Schedule A

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Line	Contribution Rate	Employers with payroll under $500,000 Solvency Rate	Employers with payroll of $500,000 or more Solvency Rate
1	0.07	0.20	0.63
2	0.07	0.20	0.63
3	0.25	0.20	0.80
4	0.33	0.20	0.90
5	0.52	0.40	0.90
6	0.59	0.50	1.00
7	0.66	0.60	1.10
8	0.77	0.70	1.20
9	1.03	0.80	1.20
10	1.28	0.90	1.30
11	1.62	1.00	1.40
12	1.96	1.10	1.50
13	2.30	1.10	1.60
14	2.50	1.10	1.60
15	2.64	1.20	1.70
16	2.98	1.30	1.80
17	3.37	1.40	1.90
18	5.30	1.30	1.30
19	5.80	1.30	1.30
20	6.30	1.30	1.30
21	6.80	1.30	1.30
22	7.30	1.30	1.30
23	7.80	1.30	1.30
24	8.50	1.30	1.30

Schedule B

Line	Contribution Rate	Employers with payroll under $500,000 Solvency Rate	Employers with payroll of $500,000 or more Solvency Rate
1	0.00	0.05	0.10
2	0.00	0.25	0.30
3	0.15	0.25	0.35
4	0.25	0.25	0.40
5	0.45	0.40	0.50
6	0.60	0.40	0.55
7	0.70	0.40	0.60
8	0.85	0.45	0.65
9	1.10	0.50	0.70
10	1.40	0.55	0.75
11	1.75	0.65	0.80
12	2.10	0.70	0.85
13	2.45	0.75	0.90
14	2.50	0.75	0.90
15	2.80	0.80	0.90
16	3.25	0.85	0.90
17	3.80	0.85	0.90
18	5.30	1.30	1.30
19	5.80	1.30	1.30
20	6.30	1.30	1.30
21	6.80	1.30	1.30
22	7.30	1.30	1.30
23	7.80	1.30	1.30
24	8.50	1.30	1.30

Schedule C

Line	Contribution Rate	Employers with payroll under $500,000 Solvency Rate	Employers with payroll of $500,000 or more Solvency Rate
1	0.00	0.00	0.05
2	0.00	0.22	0.25
3	0.15	0.22	0.25
4	0.25	0.22	0.25
5	0.45	0.30	0.35
6	0.60	0.30	0.40
7	0.70	0.30	0.45
8	0.85	0.35	0.50
9	1.10	0.35	0.55
10	1.40	0.40	0.60
11	1.75	0.45	0.65
12	2.10	0.50	0.70
13	2.45	0.55	0.75
14	2.50	0.55	0.75
15	2.80	0.60	0.75
16	3.25	0.60	0.75
17	3.80	0.60	0.75
18	5.30	1.10	1.10
19	5.80	1.10	1.10
20	6.30	1.10	1.10
21	6.80	1.10	1.10
22	7.30	1.20	1.20
23	7.80	1.25	1.25
24	8.50	1.25	1.35

Schedule D

Line	Contribution Rate	Employers with payroll under $500,000 Solvency Rate	Employers with payroll of $500,000 or more Solvency Rate
1	0.00	0.00	0.05
2	0.00	0.12	0.15
3	0.05	0.22	0.25
4	0.15	0.22	0.25
5	0.35	0.30	0.35
6	0.50	0.30	0.40
7	0.60	0.30	0.45

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8	0.75	0.35	0.50
9	1.00	0.35	0.55
10	1.30	0.40	0.60
11	1.65	0.45	0.65
12	2.00	0.50	0.70
13	2.35	0.55	0.75
14	2.50	0.55	0.75
15	2.70	0.60	0.75
16	3.15	0.60	0.75
17	3.70	0.60	0.75
18	5.30	1.10	1.10
19	5.80	1.10	1.10
20	6.30	1.10	1.10
21	6.80	1.10	1.10
22	7.30	1.20	1.20
23	7.80	1.25	1.25
24	8.50	1.25	1.25

(9c) REDUCTION OF SOLVENCY RATE. The department shall reduce the solvency rate payable under sub. (9) by each employer for each year by the rate payable by that employer under s. 108.19 (1e) (a) for that year.

(9e) SEASONAL EMPLOYER SOLVENCY RATE. A seasonal employer shall pay an additional solvency contribution of 2% on its payroll for each calendar year unless that rate would result in the employer paying more than the maximum total contribution and solvency rate applicable to any employer in the same year in which the rate applies, in which case the employer shall pay that solvency rate which, when combined with its contribution rate, equals that maximum total rate.

(9m) SOLVENCY CONTRIBUTION EXEMPTION. No solvency contribution is required of any employer which qualifies for and elects an alternate contribution rate under sub. (2) (d).

History: 1971 c. 42, 53, 211; 1973 c. 247; 1975 c. 343; 1977 c. 133; 1979 c. 12, 52; 1983 a. 8, 27, 99; 1983 a. 189 s. 329 (28); 1983 a. 384; 1985 a. 17, 40, 332; 1987 a. 38 ss. 113 to 121, 134; 1989 a. 56 s. 259; 1989 a. 77, 359; 1991 a. 89; 1993 a. 373, 492; 1995 a. 118, 225, 417; 1997 a. 39; 1999 a. 15; 2001 a. 43; 2005 a. 86; 2007 a. 59; 2009 a. 287; 2011 a. 260.

108.19 Contributions to the administrative account and the unemployment interest payment fund. (1) Each employer subject to this chapter shall regularly contribute to the administrative account at the rate of two−tenths of one percent per year on its payroll, except that the department may prescribe at the close of any fiscal year such lower rates of contribution under this section, to apply to classes of employers throughout the ensuing fiscal year, as will in the department's judgment adequately finance the administration of this chapter, and as will in the department's judgment fairly represent the relative cost of the services rendered by the department to each such class.

(1e) (a) Except as provided in par. (b), each employer, other than an employer that finances benefits by reimbursement in lieu of contributions under s. 108.15, 108.151, or 108.152 shall, in addition to other contributions payable under s. 108.18 and this section, pay an assessment to the administrative account for each year prior to the year 2010 equal to the lesser of 0.01% of its payroll for that year or the solvency contribution that would otherwise be payable by the employer under s. 108.18 (9) for that year.

(b) The levy prescribed under par. (a) is not effective for any year unless the department, no later than the November 30 preceding that year, publishes a class 1 notice under ch. 985 giving notice that the levy is in effect for the ensuing year.

(c) Notwithstanding par. (a), the department may, if it finds that the full amount of the levy is not required to effect the purposes specified in par. (d) for any year, prescribe a reduced levy for that year and in such case shall publish in the notice under par. (b) the rate of the reduced levy.

(d) The department may expend the moneys received from assessments levied under this subsection in the amounts authorized under s. 20.445 (1) (gh) for the renovation and modernization of unemployment insurance information technology systems, specifically including development and implementation of a new system and reengineering of automated processes and manual business functions.

(1m) Each employer subject to this chapter as of the date a rate is established under this subsection shall pay an assessment to the unemployment interest payment fund at a rate established by the department sufficient to pay interest due on advances from the federal unemployment account under title XII of the social security act (42 USC 1321 to 1324). The rate established by the department for employers who finance benefits under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall be 75% of the rate established for other employers. The amount of any employer's assessment shall be the product of the rate established for that employer multiplied by the employer's payroll of the previous calendar year as taken from quarterly employment and wage reports filed by the employer under s. 108.205 (1) or, in the absence of the filing of such reports, estimates made by the department. Each assessment made under this subsection is due on the 30th day commencing after the date on which notice of the assessment is mailed by the department. If the amounts collected under this subsection are in excess of the amounts needed to pay interest due, the department shall use any excess to pay interest owed in subsequent years on advances from the federal unemployment account. If the department determines that additional interest obligations are unlikely, the department shall transfer the excess to the balancing account of the fund.

(1n) The department shall publish as a class 1 notice under ch. 985 any rate established under sub. (1m) within 10 days of the date that the rate is established.

(1p) Notwithstanding sub. (1m), an employer having a payroll of $25,000 or less for the preceding calendar year is exempt from any assessment under sub. (1m).

(1q) There is created a separate, nonlapsible trust fund designated as the unemployment interest payment fund consisting of all amounts collected under sub. (1m) and all interest and penalties on those amounts collected under s. 108.22.

(1s) (a) There is created a separate, nonlapsible trust fund designated as the unemployment program integrity fund consisting of all amounts collected under s. 108.04 (11) (bh).

(b) The department shall use the moneys in the unemployment program integrity fund for payment of costs associated with program integrity activities.

NOTE: Sub. (1s) is repealed eff. 1−1−14 by 2011 Wis. Act 198.

(2) If the department finds, at any time within a fiscal year for which it has prescribed lower contribution rates to the administrative account than the maximum rate permitted under sub. (1), that such lower rates will not adequately finance the administration of this chapter or are excessive for that purpose, the department may by general rule prescribe a new schedule of rates in no case exceeding the specified maximum to apply under this section for the balance of the fiscal year.

(2m) Within the limit specified by sub. (1), the department may by rule prescribe at any time as to any period any such rate or rates or schedule as it deems necessary and proper hereunder. Unless thus prescribed, no such rate or rates or schedule shall apply under sub. (1) or (2).

(3) If the federal unemployment tax act is amended to permit a maximum rate of credit against the federal tax higher than the 90% maximum rate of credit permitted under section 3302 (c) (1) of the internal revenue code on May 23, 1943, to an employer with respect to any state unemployment insurance law whose standard contribution rate on payroll under that law is more than

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2.7%, then the standard contribution rate as to all employers under this chapter shall, by a rule of the department, be increased from 2.7% of payroll to that percentage of payroll which corresponds to the higher maximum rate of credit thus permitted against the federal unemployment tax; and such increase shall become effective on the same date as such higher maximum rate of credit becomes permissible under the federal amendment.

(4) If section 303 (a) (5) of title III of the social security act and section 3304 (a) (4) of the internal revenue code are amended to permit a state agency to use, in financing administrative expenditures incurred in carrying out its employment security functions, some part of the moneys collected or to be collected under the state unemployment insurance law, in partial or complete substitution for grants under title III, then this chapter shall, by rule of the department, be modified in the manner and to the extent and within the limits necessary to permit such use by the department under this chapter; and the modifications shall become effective on the same date as such use becomes permissible under the federal amendments.

History: 1979 c. 34; 1979 c. 110 s. 60 (13); 1981 c. 315; 1983 a. 8, 27, 384; 1985 a. 29, 332; 1987 a. 27, 38, 403; 1991 a. 315; 1993 a. 490; 1997 a. 39; 1999 a. 15; 2001 a. 35; 2003 a. 197; 2007 a. 59; 2009 a. 177, 287; 2011 a. 198.

Cross−reference: See also ch. DWD 150, Wis. adm. code.

108.20 Administrative account. (1) To finance the administration of this chapter and to carry out its provisions and purposes there is established the "administrative account". This account shall consist of all contributions and moneys not otherwise appropriated paid to or transferred by the department for the account under s. 108.19, and of all moneys received for the account by the state or by the department from any source, including all federal moneys allotted or apportioned to the state or the department for the employment service or for administration of this chapter, or for services, facilities or records supplied to any federal agency from the appropriation under s. 20.445 (1) (n). The department shall make to federal agencies such reports as are necessary in connection with or because of such federal aid.

(2) All amounts received by the department for the administrative account shall be paid over to the secretary of administration and credited to that account for the administration of this chapter and the employment service, for the payment of benefits chargeable to the account under s. 108.07 (5) and for the purposes specified in sub. (2m).

(2m) From the moneys not appropriated under s. 20.445 (1) (gg) that are received by the administrative account as interest and penalties under this chapter, the department shall pay the benefits chargeable to the administrative account under s. 108.07 (5) and the interest payable to employers under s. 108.17 (3m), and may expend the remainder to pay interest due on advances to the unemployment reserve fund from the federal unemployment account under title XII of the social security act, 42 USC 1321 to 1324, to conduct research relating to the condition of the unemployment reserve fund under s. 108.14 (6), to administer the unemployment insurance program and federal or state unemployment insurance programs authorized by the governor under s. 16.54, to assist the department of justice in the enforcement of this chapter, to make payments to satisfy a federal audit exception concerning a payment from the fund or any federal aid disallowance involving the unemployment insurance program, or to make payments to the fund if such action is necessary to obtain a lower interest rate or deferral of interest payments on advances from the federal unemployment account under title XII of the social security act, except that any interest earned pending disbursement of federal employment security grants under s. 20.445 (1) (n) shall be credited to the general fund.

(3) There shall be included in the moneys governed by sub. (2m) any amounts collected by the department under ss. 108.04 (11) (c) and (cm) and 108.22 (1) (a), (ac), (ad), and (af) as tardy filing fees, forfeitures, interest on delinquent payments, or other penalties.

(4) Any moneys transferred to the administrative account from the federal administrative financing account pursuant to s. 108.161 shall be expended or restored to that account in accordance with s. 108.161.

History: 1973 c. 90 s. 559; 1981 c. 36 ss. 38, 39, 45; 1983 a. 8, 388; 1985 a. 17, 29, 40; 1987 a. 27, 38, 403; 1989 a. 77; 1991 a. 89; 1997 a. 27, 39, 252; 1999 a. 15; 2001 a. 35; 2003 a. 33; 2005 a. 86; 2007 a. 20, 59; 2009 a. 287.

108.205 Quarterly wage reports. (1) Each employer shall file with the department, in such form as the department by rule requires, a quarterly report showing the name, social security number and wages paid to each employee who is employed by the employer in employment with the employer during the quarter. The department may also by rule require each employer to include in the report any salary reduction amounts that are not wages and that would have been paid to each such employee by the employer as salary during the quarter but for a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125. The employer shall file the report no later than the last day of the month following the completion of each quarter.

(1m) (a) The department shall prescribe the manner and form for filing reports under sub. (1) electronically.

(b) Each employer agent shall file its reports electronically in the manner and form prescribed by the department.

(2) Each employer of 25 or more employees, as determined under s. 108.22 (1) (ae), that does not use an employer agent to file its reports under this section shall file the quarterly report under sub. (1) electronically in the manner and form prescribed by the department. An employer that becomes subject to an electronic reporting requirement under this subsection shall file its initial report under this subsection for the quarter during which the employer becomes subject to the reporting requirement. Once an employer becomes subject to the reporting requirement under this subsection, the employer shall continue to file its quarterly reports under this subsection unless that requirement is waived by the department.

History: 1987 a. 38; 1991 a. 89; 1997 a. 39; 1999 a. 15; 2005 a. 86; 2007 a. 59.

Cross−reference: See also ch. DWD 111, Wis. adm. code.

108.21 Record and audit of payrolls. (1) Every employing unit which employs one or more individuals to perform work in this state shall keep an accurate work record for each individual employed by it, including full name, address and social security number, which will permit determination of the weekly wages earned by each such individual, the wages paid within each quarter to that individual and the salary reduction amounts that are not wages and that would have been paid by the employing unit to that individual as salary but for a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125. Each such employing unit shall permit any authorized representative of the department to examine, at any reasonable time, the work record and any other records which may show any wages paid by the employing unit, or any salary reduction amounts that are not wages and that would have been paid by the employing unit as salary but for a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125, regardless of the format in which such a record is maintained. If such a record is maintained by an employing unit in machine−readable format, the employing unit shall provide the department with information necessary to retrieve the record. If the department determines that the employing unit is unable to provide access to such a record or that the retrieval capability at the site where the record is maintained is not adequate for efficient examination, the employing unit shall provide a copy of the record to the department and shall allow the department to remove the copy from that site for such period as will permit examination at another location. Each such employing unit shall furnish to the department upon demand a sworn statement of the information contained in any such record.

(2) The findings of any such authorized representative of the department, based on examination of the records of any such employing unit and embodied in an audit report mailed to the

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employing unit, shall constitute a determination within the meaning of s. 108.10.

(3) If any such employing unit fails to keep adequate work records under this section or fails to file the reports required by this chapter or required by the department under this chapter, the employing unit's contribution liability with respect to the period for which such records are lacking or deficient or for which such reports have not been filed may be estimated by the department in a determination made under s. 108.10.

History: 1987 a. 38; 1993 a. 373; 1997 a. 39.

Cross−reference: See also ch. DWD 110, Wis. adm. code.

108.22 Timely reports, notices and payments. (1) (a) If any employer, other than an employer which has ceased business and has not paid or incurred a liability to pay wages in any quarter following the cessation of business, is delinquent in making by the assigned due date any payment to the department required of it under this chapter, the employer shall pay interest on the delinquent payment at that monthly rate that annualized is equal to 9 percent or to 2 percent more than the prime rate as published in the Wall Street Journal as of September 30 of the preceding year, whichever is greater, for each month or fraction thereof that the employer is delinquent from the date such payment became due. If any such employer is delinquent in making any quarterly report under s. 108.205 (1) by the assigned due date, the employer shall pay a tardy filing fee of $50 for each delinquent quarterly report.

(ac) In addition to any fee assessed under par. (a), the department may assess an employer or employer agent that is subject to the reporting requirement under s. 108.205 (2) and that fails to file its report in the manner and form prescribed under that subsection a penalty of $20 for each employee whose information is not reported in the manner and form prescribed under s. 108.205 (1m) (b) or (2).

(ad) 1. An employer agent that is subject to the reporting requirements under s. 108.17 (2g) and that fails to file a contribution report in accordance with s. 108.17 (2g) may be assessed a penalty by the department in the amount of $25 for each employer whose report is not filed electronically in the manner and form prescribed by the department.

2. An employer that is subject to the reporting requirements under s. 108.17 (2b) and that fails to file a contribution report in accordance with s. 108.17 (2b) may be assessed a penalty by the department in the amount of $25 for each report that is not filed in accordance with s. 108.17 (2b).

(ae) For purposes of par. (ac), the number of employees employed by an employer is the total number of employees employed by the employer at any time during the reporting period.

(af) In addition to the fee assessed under par. (a), the department may assess an employer or employer agent that is subject to a requirement to make contributions by means of an electronic funds transfer under s. 108.17 (7) and that pays contributions by any method inconsistent with s. 108.17 (7) a penalty of the greater of $50 or an amount equal to one−half of one percent of the total contributions paid by the employer or employer agent for the quarter in which the violation occurs.

(am) The interest, penalties, and tardy filing fees levied under pars. (a), (ac), (ad), and (af) shall be paid to the department and credited to the administrative account.

(b) If the due date of a report or payment under s. 108.15 (5) (b), 108.151 (5) (f) or (7), 108.16 (8), 108.17, or 108.205 would otherwise be a Saturday, Sunday, or legal holiday under state or federal law, the due date is the next following day which is not a Saturday, Sunday, or legal holiday under state or federal law.

(c) Any report or payment, except a payment required by s. 108.15 (5) (b) or 108.151 (5) (f) or (7), to which this subsection applies is delinquent, within the meaning of par. (a), unless it is received by the department, in the form prescribed by law or rule of the department, no later than its due date as determined under par. (b). Any payment required by s. 108.15 (5) (b) or 108.151 (5) (f) or (7) is delinquent, within the meaning of par. (a), unless it is received by the department, in the form prescribed by law, no later than the last day of the month in which it is due.

(d) The tardy payment fee or filing fee may be waived by the department if the employer later files the required report or makes the required payment and satisfies the department that the report or payment was tardy due to circumstances beyond the employer's control.

(e) Any notice filed under s. 108.15 (3) (a) or (b), 108.151 (3) (a), or 108.152 (2) (a) or assurance filed under s. 108.151 (2) (a) or (4) (a) 2. is timely if it is received by the department by December 31 or, if mailed, is either postmarked no later than that due date or is received by the department no later than 3 days after that due date.

(f) Any notice of assurance filed under s. 108.151 (2) (c) is timely if it is received by the department by its due date or, if mailed, is either postmarked no later than that due date or is received by the department no later than 3 days after that due date.

(1m) If an employer owes any contributions, reimbursements or assessments under s. 108.15, 108.151, or 108.19 (1m), interest, fees, or payments for forfeitures or other penalties to the department under this chapter and fails to pay the amount owed, the department has a perfected lien upon the employer's right, title, and interest in all of its real and personal property located in this state in the amount finally determined to be owed, plus costs. Except where creation of a lien is barred or stayed by bankruptcy or other insolvency law, the lien is effective when the department issues a determination of the amount owed under s. 108.10 (1) and shall continue until the amount owed, plus costs and interest to the date of payment, is paid. If a lien is initially barred or stayed by bankruptcy or other insolvency law, it shall become effective immediately upon expiration or removal of such bar or stay. The perfected lien does not give the department priority over lienholders, mortgagees, purchasers for value, judgment creditors, and pledges whose interests have been recorded before the department's lien is recorded.

(2) (a) 1. If any employing unit or any individual who is found personally liable under sub. (9) fails to pay to the department any amount found to be due it in proceedings pursuant to s. 108.10, provided that no appeal or review permitted under s. 108.10 is pending and that the time for taking an appeal or review has expired, the department or any authorized representative may issue a warrant directed to the clerk of circuit court for any county of the state.

2. The clerk of circuit court shall enter in the judgment and lien docket the name of the employing unit or individual mentioned in the warrant and the amount of the contributions, interest, costs and other fees for which the warrant is issued and the date when such copy is entered.

3. A warrant entered under subd. 2. shall be considered in all respects as a final judgment constituting a perfected lien upon the employing unit's or individual's right, title and interest in all real and personal property located in the county where the warrant is entered.

4. The department or any authorized representative may thereafter file an execution with the clerk of circuit court for filing by the clerk of circuit court with the sheriff of any county where real or personal property of the employing unit or individual is found, commanding the sheriff to levy upon and sell sufficient real and personal property of the employing unit or individual to pay the amount stated in the warrant in the same manner as upon an execution against property issued upon the judgment of a court of record, and to return the warrant to the department and pay to it the money collected by virtue thereof within 60 days after receipt of the warrant.

(b) The clerk of circuit court shall accept, file and enter each warrant under par. (a) and each satisfaction, release, or withdrawal under subs. (5), (6), and (8m) in the judgment and lien docket without prepayment of any fee, but the clerk of circuit court shall

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submit a statement of the proper fee semiannually to the department covering the periods from January 1 to June 30 and July 1 to December 31 unless a different billing period is agreed to between the clerk of circuit court and the department. The fees shall then be paid by the department, but the fees provided by s. 814.61 (5) for entering the warrants shall be added to the amount of the warrant and collected from the employing unit or individual when satisfaction or release is presented for entry.

(3) The department may issue a warrant of like terms, force and effect to any employee or other agent of the department, who may file a copy of such warrant with the clerk of circuit court of any county in the state, and thereupon such clerk shall enter the warrant in the judgment and lien docket and the warrant shall become a lien in the same manner, and with the same force and effect, as provided in sub. (2). In the execution of the warrant, the employee or other agent shall have all the powers conferred by law upon a sheriff, but shall not be entitled to collect from the employer any fee or charge for the execution of the warrant in excess of the actual expenses paid in the performance of his or her duty.

(4) If a warrant be returned not satisfied in full, the department shall have the same remedies to enforce the amount due for contributions, interest, and costs and other fees as if the department had recovered judgment against the employing unit for the same and an execution returned wholly or partially not satisfied.

(5) When the contributions set forth in a warrant together with interest and other fees to date of payment and all costs due the department have been paid to it, the department shall issue a satisfaction of the warrant and file it with the clerk of circuit court. The clerk of circuit court shall immediately enter a satisfaction of the judgment on the judgment and lien docket. The department shall send a copy of the satisfaction to the employer.

(6) The department, if it finds that the interests of the state will not thereby be jeopardized, and upon such conditions as it may exact, may issue a release of any warrant with respect to any real or personal property upon which the warrant is a lien or cloud upon title, and such release shall be entered of record by the clerk upon presentation to the clerk and payment of the fee for filing said release and the same shall be held conclusive that the lien or cloud upon the title of the property covered by the release is extinguished.

(7) At any time after the filing of a warrant, the department may commence and maintain a garnishee action as provided by ch. 812 or may use the remedy of attachment as provided by ch. 811 for actions to enforce a judgment. The place of trial of such an action may be either in Dane County or the county where the debtor resides and shall not be changed from the county in which such action is commenced, except upon consent of the parties.

(8) (a) If benefits are erroneously paid to an individual, the individual's liability to reimburse the fund for the overpayment may be set forth in a determination or decision issued under s. 108.09. Any determination which establishes or increases an overpayment shall include a finding concerning whether waiver of benefit recovery is required under par. (c). If any decision of an appeal tribunal, the commission or any court establishes or increases an overpayment and the decision does not include a finding concerning whether waiver of benefit recovery is required under par. (c), the tribunal, commission or court shall remand the issue to the department for a determination.

(b) 1. To recover any overpayment to an individual which is not otherwise repaid or recovery of which has not been waived, the department may recoup the amount of the overpayment by:

a. Deducting the amount of the overpayment from benefits the individual would otherwise be eligible to receive;

b. Filing a warrant against the liable individual in the same manner as is provided in this section for collecting delinquent payments from employers;

c. Setting off the amount of the overpayment against a refund or disbursement due pursuant to s. 71.93; or

d. If the overpayment results from fraud or failure to report earnings, offsetting the amount of the overpayment against a federal tax refund as provided in section 6402 (f) of the federal Internal Revenue Code in effect on June 1, 2009.

2. To recover any assessment under s. 108.04 (11) (cm), the department may file a warrant against the liable individual in the same manner as is provided in this section for collecting delinquent payments from employers.

3. Any recovery under this paragraph is limited to the actual amount of the overpayment or assessment and any costs and disbursements, without interest.

(bh) To recover any penalty under s. 108.04 (11) (bh), the department may recoup the amount of the penalty by filing a warrant against a liable individual in the same manner as is provided in this section for collecting delinquent payments from employers.

(c) 1. The department shall waive recovery of benefits that were erroneously paid if:

a. The overpayment was the result of a departmental error and was not the fault of any employer under s. 108.04 (13) (f); and

b. The overpayment did not result from the fault of an employee as provided in s. 108.04 (13) (f), or because of a claimant's false statement or misrepresentation.

2. If a determination or decision issued under s. 108.09 is amended, modified or reversed by an appeal tribunal, the commission or any court, that action shall not be treated as establishing a departmental error for purposes of subd. 1. a.

(8m) If the department issues an erroneous warrant, the department shall issue a notice of withdrawal of the warrant to the clerk of circuit court for the county in which the warrant is filed. The clerk shall void the warrant and any liens attached by it.

(9) An individual who is an officer, employee, member or manager holding at least 20% of the ownership interest of a corporation or of a limited liability company subject to this chapter, and who has control or supervision of or responsibility for filing any required contribution reports or making payment of contributions, and who willfully fails to file such reports or to make such payments to the department, or to ensure that such reports are filed or that such payments are made, may be found personally liable for such amounts, including interest, tardy payment or filing fees, costs and other fees, in the event that after proper proceedings for the collection of such amounts, as provided in this chapter, the corporation or limited liability company is unable to pay such amounts to the department. Ownership interest of a corporation or limited liability company includes ownership or control, directly or indirectly, by legally enforceable means or otherwise, by the individual, by the individual's spouse or child, by the individual's parent if the individual is under age 18, or by a combination of 2 or more of them, and such ownership interest of a parent corporation or limited liability company of which the corporation or limited liability company unable to pay such amounts is a wholly owned subsidiary. The personal liability of such officer, employee, member or manager as provided in this subsection survives dissolution, reorganization, bankruptcy, receivership, assignment for the benefit of creditors, judicially confirmed extension or composition, or any analogous situation of the corporation or limited liability company and shall be set forth in a determination or decision issued under s. 108.10.

History: 1973 c. 247; Sup. Ct. Order, 67 Wis. 2d 585, 774 (1975); 1975 c. 343; 1979 c. 52; 1981 c. 36; 1985 a. 17, 29; 1987 a. 38; 1989 a. 77; 1991 a. 89; 1993 a. 112, 373; 1995 a. 224; 1997 a. 39; 1999 a. 15; 2001 a. 35; 2003 a. 197; 2005 a. 86; 2007 a. 59; 2009 a. 287; 2011 a. 198, 236.

Cross−reference: See also chs. DWD 110 and 111, Wis. adm. code.

Only the department may waive collection of an overpayment. Topp v. LIRC, 133 Wis. 2d 422, 395 N.W.2d 815 (Ct. App. 1986).

Unemployment compensation warrants may be docketed by a clerk of circuit court prior to issuance of the warrants to the sheriff for levy purposes. 61 Atty. Gen. 148.

The department has discretion whether to seek recovery of overpayments due to the department's error. 67 Atty. Gen. 228.

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108.225 Levy for delinquent contributions or benefit overpayments. (1) DEFINITIONS. In this section:

(a) "Contribution" includes a reimbursement or assessment under s. 108.15, 108.151, or 108.152, interest for a nontimely payment, fees, and any payment due for a forfeiture imposed upon an employing unit under s. 108.04 (11) (c) or other penalty assessed by the department under this chapter.

(b) "Debt" means a delinquent contribution or repayment of a benefit overpayment, a delinquent assessment under s. 108.04 (11) (cm) or 108.19 (1m), a liability incurred under s. 108.04 (11) (bh), or any liability of a 3rd party for failure to surrender to the department property or rights to property subject to levy after proceedings under sub. (4) (b) and s. 108.10 to determine that liability.

NOTE: Par. (b) is shown as affected by 2011 Wis. Acts 198 and 236 and as merged by the legislative reference bureau under s. 13.92 (2) (i). The comma following "108.19 (1m)" is inserted under s. 35.17.

(c) "Debtor" means a person who owes the department a debt.

(d) "Disposable earnings" means that part of the earnings of any individual after the deduction from those earnings of any amounts required by law to be withheld, any life, health, dental or similar type of insurance premiums, union dues, any amount necessary to comply with a court order to contribute to the support of minor children, and any levy, wage assignment or garnishment executed prior to the date of a levy under this section.

(e) "Federal minimum hourly wage" means that wage prescribed by 29 USC 206 (a) (1).

(f) "Levy" means all powers of distraint and seizure.

(g) "Property" includes all tangible and intangible personal property and rights to such property, including compensation paid or payable for personal services, whether denominated as wages, salary, commission, bonus or otherwise, periodic payments received pursuant to a pension or retirement program, rents, proceeds of insurance and contract payments.

(2) POWERS OF LEVY AND DISTRAINT. If any debtor who is liable for any debt neglects or refuses to pay that debt after the department has made demand for payment, the department may collect that debt and the expenses of the levy by levy upon any property belonging to the debtor. Whenever the value of any property that has been levied upon under this section is not sufficient to satisfy the claim of the department, the department may levy upon any additional property of the debtor until the debt and expenses of the levy are fully paid.

(3) DUTIES TO SURRENDER. Any person in possession of or obligated with respect to property or rights to property that is subject to levy and upon which a levy has been made shall, upon demand of the department, surrender the property or rights or discharge the obligation to the department, except that part of the property or rights which is, at the time of the demand, subject to any prior attachment or execution under any judicial process.

(4) FAILURE TO SURRENDER; ENFORCEMENT OF LEVY. (a) Any debtor who fails or refuses to surrender any property or rights to property that is subject to levy, upon demand by the department, is subject to proceedings to enforce the amount of the levy.

(b) Any 3rd party who fails to surrender any property or rights to property subject to levy, upon demand of the department, is subject to proceedings to enforce the levy. The 3rd party is not liable to the department under this paragraph for more than 25% of the debt. The department shall serve a final demand as provided under sub. (13) on any 3rd party who fails to surrender property. Proceedings shall not be initiated by the department until 5 days after service of the final demand. The department shall issue a determination under s. 108.10 to the 3rd party for the amount of the liability.

(c) When a 3rd party surrenders the property or rights to the property on demand of the department or discharges the obligation to the department for which the levy is made, the 3rd party is discharged from any obligation or liability to the debtor with respect to the property or rights to the property arising from the surrender or payment to the department.

(5) ACTIONS AGAINST THIS STATE. (a) If the department has levied upon property, any person, other than the debtor who is liable to pay the debt out of which the levy arose, who claims an interest in or lien on that property and claims that that property was wrongfully levied upon may bring a civil action against the state in the circuit court for Dane County. That action may be brought whether or not that property has been surrendered to the department. The court may grant only the relief under par. (b). No other action to question the validity of or restrain or enjoin a levy by the department may be maintained.

(b) In an action under par. (a), if a levy would irreparably injure rights to property, the court may enjoin the enforcement of that levy. If the court determines that the property has been wrongfully levied upon, it may grant a judgment for the amount of money obtained by levy.

(c) For purposes of an adjudication under this subsection, the determination of the debt upon which the interest or lien of the department is based is conclusively presumed to be valid.

(6) DETERMINATION OF EXPENSES. The department shall determine its costs and expenses to be paid in all cases of levy.

(7) USE OF PROCEEDS. (a) The department shall apply all money obtained under this section first against the expenses of the proceedings and then against the liability in respect to which the levy was made and any other liability owed to the department by the debtor.

(b) The department may refund or credit any amount left after the applications under par. (a), upon submission of a claim therefor and satisfactory proof of the claim, to the person entitled to that amount.

(8) RELEASE OF LEVY. The department may release the levy upon all or part of property levied upon to facilitate the collection of the liability or to grant relief from a wrongful levy, but that release does not prevent any later levy.

(9) WRONGFUL LEVY. If the department determines that property has been wrongfully levied upon, the department may return the property at any time, or may return an amount of money equal to the amount of money levied upon.

(10) PRESERVATION OF REMEDIES. The availability of the remedy under this section does not abridge the right of the department to pursue other remedies.

(11) EVASION. Any person who removes, deposits or conceals or aids in removing, depositing or concealing any property upon which a levy is authorized under this section with intent to evade or defeat the assessment or collection of any debt is guilty of a Class I felony and shall be liable to the state for the costs of prosecution.

(12) NOTICE BEFORE LEVY. If no appeal or other proceeding for review permitted by law is pending and the time for taking an appeal or petitioning for review has expired, the department shall make a demand to the debtor for payment of the debt which is subject to levy and give notice that the department may pursue legal action for collection of the debt against the debtor. The department shall make the demand for payment and give the notice at least 10 days prior to the levy, personally or by any type of mail service which requires a signature of acceptance, at the address of the debtor as it appears on the records of the department. The demand for payment and notice shall include a statement of the amount of the debt, including interest and penalties, and the name of the debtor who is liable for the debt. The debtor's refusal or failure to accept or receive the notice does not prevent the department from making the levy. Notice prior to levy is not required for a subsequent levy on any debt of the same debtor within one year of the date of service of the original levy.

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(13) SERVICE OF LEVY. (a) The department shall serve the levy upon the debtor and 3rd party by personal service or by any type of mail service which requires a signature of acceptance.

(b) Personal service shall be made upon an individual, other than a minor or incapacitated person, by delivering a copy of the levy to the debtor or 3rd party personally; by leaving a copy of the levy at the debtor's dwelling or usual place of abode with some person of suitable age and discretion residing there; by leaving a copy of the levy at the business establishment with an officer or employee of the establishment; or by delivering a copy of the levy to an agent authorized by law to receive service of process.

(c) The department representative who serves the levy shall certify service of process on the notice of levy form and the person served shall acknowledge receipt of the certification by signing and dating it. If service is made by mail, the return receipt is the certificate of service of the levy.

(d) The debtor's or 3rd party's failure to accept or receive service of the levy does not invalidate the levy.

(14) ANSWER BY 3RD PARTY. Within 20 days after the service of the levy upon a 3rd party, the 3rd party shall file an answer with the department stating whether the 3rd party is in possession of or obligated with respect to property or rights to property of the debtor, including a description of the property or the rights to property and the nature and dollar amount of any such obligation. If the 3rd party is an insurance company, the insurance company shall file an answer with the department within 45 days after the service of the levy.

(15) DURATION OF LEVY. A levy is effective from the date on which the levy is first served on the 3rd party until the liability out of which the levy arose is satisfied, or until the levy is released, whichever occurs first.

(16) WAGES EXEMPT FROM LEVY. (a) In the case of forfeitures imposed upon an employing unit under s. 108.04 (11) (c), an individual debtor is entitled to an exemption from levy of the greater of the following:

1. A subsistence allowance of 75% of the debtor's disposable earnings;

2. An amount equal to 30 times the federal minimum hourly wage for each full week of the debtor's pay period; or

3. In the case of earnings for a period other than a week, a subsistence allowance computed so that it is equivalent to that provided in subd. 2. using a multiple of the federal minimum hourly wage prescribed by rule of the department.

(am) 1. In the case of benefit overpayments or a penalty imposed under s. 108.04 (11) (bh), an individual debtor is entitled to an exemption from levy of 80% of the debtor's disposable earnings, except that:

a. A debtor's disposable earnings are totally exempt from levy if the debtor's wages are below the federal income guideline established under 42 USC 9902 (2) for a household of the debtor's size or the levy would cause that result.

b. Upon petition by a debtor demonstrating hardship, the department may increase the portion of the debtor's disposable earnings that are exempt from levy.

c. The department may decrease or eliminate the exemption from levy under this paragraph if a final determination has been issued under s. 108.09 or a judgment has been entered under s. 108.24 (1) in which the debtor has been found guilty of making a false statement or representation to obtain benefits and the benefits and any assessment under s. 108.04 (11) (cm) have not been paid or reimbursed at the time that the levy is issued, unless the fund's treasurer has written off the debt under s. 108.16 (3) (a).

2. The department shall by rule prescribe a methodology for application of the exemption applicable to a levy under subd. 1. a. at the time that the levy is issued.

(17) EXEMPTIONS. The first $1,000 of an account in a depository institution is exempt from any levy to recover a benefit overpayment or penalty imposed under s. 108.04 (11) (bh). No other property is exempt from levy except as provided in sub. (16).

(18) RESTRICTION ON EMPLOYMENT PENALTIES BY REASON OF LEVY. No employer may discharge or otherwise discriminate with respect to the terms and conditions of employment against any employee by reason of the fact that his or her earnings have been subject to levy for any one levy or because of compliance with any provision of this section. Whoever willfully violates this subsection may be fined not more than $10,000 or imprisoned for not more than 9 months or both.

(19) APPEAL. Any debtor who is subject to a levy proceeding made by the department has the right to appeal the levy proceeding under s. 108.10. The appeal is limited to questions of prior payment of the debt that the department is proceeding against, and mistaken identity of the debtor. The levy is not stayed pending an appeal in any case where property is secured through the levy.

(20) COST OF LEVY. Whenever property is secured by means of a levy, any 3rd party in possession of the debtor's property is entitled to collect from the debtor a levy fee of $5 for each levy in which a debt is satisfied by means of a single payment and $15 for each levy in which a debt is satisfied by means of more than one payment. The fee is payable from the property levied against and is in addition to the amount of the levy. The 3rd party may charge the fee to the debtor at the time the party transfers the proceeds of the levy to the department.

History: 1989 a. 77; 1997 a. 187, 283; 2001 a. 35, 109; 2003 a. 197; 2005 a. 86, 442; 2011 a. 198, 236; s. 13.92 (2) (i); s. 35.17 correction in (1) (b).

108.23 Preference of required payments. In the event of an employer's dissolution, reorganization, bankruptcy, receivership, assignment for benefit of creditors, judicially confirmed extension proposal or composition, or any analogous situation including the administration of estates in circuit courts, the payments required of the employer under this chapter shall have preference over all claims of general creditors and shall be paid next after the payment of preferred claims for wages. If the employer is indebted to the federal government for taxes due under the federal unemployment tax act and a claim for the taxes has been duly filed, the amount of contributions which should be paid to allow the employer the maximum offset against the taxes shall have preference over preferred claims for wages and shall be on a par with debts due the United States, if by establishing the preference the offset against the federal tax can be secured under s. 3302 (a) (3) of the federal unemployment tax act.

History: 1977 c. 449.

108.24 Penalties. (1) Any person who knowingly makes a false statement or representation to obtain any benefit payment under this chapter, either for himself or herself or for any other person, shall be fined not less than $100 nor more than $500 or imprisoned not more than 90 days, or both; and each such false statement or representation constitutes a separate offense. This penalty is in addition to any penalty imposed under s. 108.04 (11) (bh).

(2) Except as provided in sub. (2m) and s. 108.16 (8) (m), any person who knowingly makes a false statement or representation in connection with any report or as to any information duly required by the department under this chapter, or who knowingly refuses or fails to keep any records or to furnish any reports or information duly required by the department under this chapter, shall be fined not less than $100 nor more than $500, or imprisoned not more than 90 days or both; and each such false statement or representation and every day of such refusal or failure constitutes a separate offense.

(2m) Any employer described in s. 108.18 (2) (c) or engaged in the painting or drywall finishing of buildings or other structures who willfully provides false information to the department for the purpose of misclassifying or attempting to misclassify an individ-

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ual who is an employee of the employer as a nonemployee shall be fined $25,000 for each violation.

(3) (a) Whoever does any of the following shall be fined not less than $100 nor more than $1,000 or imprisoned for not more than 90 days or both:

1. Makes a deduction from the wages of an employee because of liability for contributions or payments in lieu of contributions under this chapter or because of the employee's potential right to benefits.

2. Knowingly refuses or fails to furnish to an employee any notice, report or information duly required under this chapter by the department to be furnished to such employee.

3. Directly or indirectly, by promise of reemployment or by threat not to employ, to terminate, or not to reemploy or by any other means, attempts to induce an employee to:

a. Refrain from claiming or accepting benefits, participating in an audit or investigation by the department, or testifying in a hearing held under s, 108.09 or 108.10.

b. Waive any right under this chapter.

4. Discriminates or retaliates against an individual because the individual claims benefits, participates in an audit or investigation by the department under this chapter, testifies in a hearing under s. 108.09 or 108.10, or exercises any other right under this chapter.

(b) Each violation of this subsection constitutes a separate offense.

(4) Any person who, without authorization of the department, permits inspection or disclosure of any record relating to the administration of this chapter that is provided to the person by the department under s. 108.14 (7) (a) or (b), and any person who, without authorization of the commission, permits inspection or disclosure of any record relating to the administration of this chapter that is provided to the person by the commission under s. 108.14 (7) (a), shall be fined not less than $25 nor more than $500 or may be imprisoned in the county jail for not more than one year or both. Each such unauthorized inspection or disclosure constitutes a separate offense.

History: 1973 c. 247; 1983 a. 8; 1991 a. 89; 2005 a. 86; 2009 a. 28, 287, 288; 2011 a. 236.

108.26 Saving clause. The legislature reserves the right to amend or repeal all or any part of this chapter at any time; and there shall be no vested private right of any kind against such amendment or repeal. All the rights, privileges or immunities conferred by this chapter or by acts done pursuant thereto shall exist subject to the power of the legislature to amend or repeal this chapter at any time.

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