



(DNOTE)
State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-3682/P3

JTK: /pg

WANTED Fri 9/27 - 8:30AM

P4
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PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

LPS: Remove all TRBs in tables. (done 9/26)

Gen. Cat.

1 AN ACT ~~to renumber and amend 108.09 (3) (a), to amend 20.445 (1) (nb) (title),~~
2 ~~108.02 (15) (j) 4. and 5., 108.04 (7) (h), 108.04 (8) (c), 108.04 (16) (b), 108.05 (1)~~
3 ~~(L) (intro.), 108.05 (7) (a) 1., 108.05 (7) (f) 1., 108.16 (8) (b) (intro.), 108.16 (8) (b)~~
4 ~~2., 108.16 (8) (f), 108.19 (1e) (a) and (d), 108.20 (3), 108.22 (1) (am), 108.22 (1m),~~
5 ~~108.225 (1) (a) to (c) and 108.225 (16) (intro.); and to create 108.02 (15) (j) 6.,~~
6 ~~108.05 (1) (m) and (n), 108.09 (3) (a) 2., 108.14 (2e), 108.14 (19), 108.16 (8) (e)~~
7 ~~4., 108.16 (8) (e) 4., 108.17 (2e), 108.22 (1) (ad) and 230.12 (1) (g) of the statutes;~~
8 relating to: various changes in the unemployment insurance law,
9 appointment of temporary reserve appeal tribunals, requiring the exercise of
10 rule-making authority and making an appropriation.

Analysis by the Legislative Reference Bureau

This bill makes various changes in the unemployment insurance law. Significant provisions include:

BENEFIT RATE CHANGES

Currently, weekly unemployment insurance benefit rates for total unemployment range from \$46 for an employee who earns wages (or certain other

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amounts treated as wages) of at least \$1,150 during at least one quarter of the employee's base period (period preceding a claim during which benefit rights accrue) to \$313 for an employee who earns wages (or certain other amounts treated as wages) of at least \$7,825 during any such quarter. This bill adjusts weekly benefit rates for weeks of unemployment beginning on or after December 31, 2001, and before December 29, 2002, to rates ranging from \$48 for an employee who earns wages (or certain other amounts treated as wages) of at least \$1,200 during at least one quarter of the employee's base period to \$324 for an employee who earns wages (or certain other amounts treated as wages) of at least \$8,100 during any such quarter; and beginning on or after December 29, 2002, to rates ranging from \$49 for an employee who earns wages (or certain other amounts treated as wages) of at least \$1,225 during at least one quarter of the employee's base period to \$329 for an employee who earns wages (or certain other amounts treated as wages) of at least \$8,225 during any such quarter.

OTHER BENEFIT CHANGES

Offset of social security benefits

Currently, with certain exceptions, if benefits are payable to a claimant for any week for which the claimant receives a pension payment from a governmental or other retirement system (including the social security system) maintained or contributed to by an employer for which the claimant worked during his or her base period (recent work period during which benefit rights accrue), the benefits received by the claimant for each week are reduced by the amount of the pension payment received for that week, except that if the payment is received under the social security act, the benefits received by the claimant for each week are reduced by 50% of the gross amount of the social security payment received for that week. This bill provides that, beginning with the first full week of 2003, all payments received by a claimant under the social security act are not included in determining the amount of any required unemployment insurance benefit reduction. ~~Secret~~

The bill also provides that for all weeks beginning in 2002, the benefits received by a claimant for each week in which the claimant receives a payment under the social security act are reduced by only 25% of the gross amount of the social security payment received by the claimant for that week.

Requalification for employees receiving certain training

Currently, with certain exceptions, if an employee is unable to work or unavailable for work, has not registered for work, or is not seeking suitable work, the employee's benefits are reduced or the employee is ineligible to receive benefits. Also currently with certain exceptions, if an employee fails, without good cause, to accept suitable work when offered or to return to work when recalled by his or her employer, the employee is ineligible to receive benefits for the next 4 full weeks and until the employee requalifies by earning a specified amount of wages in certain employment. One exception permits an employee to receive benefits without requalifying if the employee enrolls in or leaves work to participate in training approved under the federal Trade Readjustment Act. This bill also permits an employee to receive benefits without requalifying if the employee enrolls in or leaves work to participate in training under a state plan approved under the federal Workforce Investment Act.

The cost of benefits paid to an employee under the current exception is generally charged to the employer or employers that employed the employee during his or her base period. Under this bill, the cost of benefits resulting from the current exception and the proposed exception is charged to the balancing account of the unemployment reserve fund, which is financed from contributions (taxes) of all employers that are subject to a requirement to pay contributions, unless the employee's employer or employers do not pay contributions, in which case the cost of benefits is generally chargeable to the employee's employer or employers.

Charging of certain benefits paid after recall

Currently, 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 the employer, the employee is ineligible to receive benefits for the next 4 full weeks and until the employee requalifies by earning a specified amount of wages in certain employment. Currently, the cost of benefits paid to an employee who fails, without good cause, to return to work with an employer after the employee requalifies is generally charged to the employer or employers that employed the employee during his or her base period. Under this bill, the cost of benefits is charged to the balancing account of the unemployment reserve fund, unless the employee's employer or employers do not pay contributions, in which case the cost of benefits is generally chargeable to the employee's employer or employers.

that would otherwise be chargeable to the recalling employer

not

TAX CHANGES

Special assessments for information technology systems

Currently, each employer that is subject to a contribution requirement must pay an annual special assessment for each year prior to 2002 in an amount that may not exceed the lesser of 0.01% of the employer's annual taxable payroll for unemployment insurance purposes or the employer's solvency contribution for that year for the purpose of financing the renovation and modernization of the unemployment insurance tax and accounting system. The department of workforce development (DWD) must reduce the solvency rate that an employer must pay in each year prior to 2002 by the special assessment rate applicable to that employer for that year. (The solvency rate is the portion of an employer's contribution rate that is used to maintain the solvency of the unemployment reserve fund.) This bill makes the special assessment requirement and solvency rate offset applicable to calendar years 2002 and 2003. The bill also permits DWD to use the revenue generated by the assessments for the design, or development of unemployment insurance information technology systems generally, including the tax and accounting system.

TWS 3B

OTHER CHANGES

Rule making

The bill directs DWD to submit proposed rule changes to the legislative council staff no later than the first day of the 11th month after the day the bill becomes law to:

- 1. Decrease the number of hours per week that a claimant must remain available for work in order to receive benefits from 35 to 32.

TWS 3A

beginning

✓ on which

2. Establish a specified level of repeated absenteeism or repeated tardiness that will permit an employer to terminate an employee without being required to pay the cost of any benefits for which the employee may qualify resulting from the base period applicable to the date of termination, and that will preclude the employee from receiving benefits without requalifying by working for a specified period and receiving a specified amount. (Currently, the degree of absenteeism or tardiness that permits such action varies depending upon the facts of each case.)

3. Specify, in accordance with applicable administrative and judicial interpretations, what constitutes an "establishment" for purposes of a current disqualification from receipt of benefits because of a labor dispute in the establishment in which an employee is or was employed.

The bill also directs DWD to promulgate an emergency rule no later than the 90th day after the bill becomes law to extend the current deadline for filing an initial claim for benefits from the end of the initial week for which benefits are payable to the end of the following week. Currently, emergency rules are generally effective for no more than 150 days. Under the bill, this emergency rule is effective until the first day of the 11th month after the day the bill becomes law or the day on which a permanent rule relating to this subject matter becomes effective, whichever is sooner, and no finding of emergency is required to promulgate the emergency rule.

Coverage of certain nonresident aliens

Currently, the services of nonresident aliens who are lawfully admitted to the United States ^{for certain purposes, as well as the services of their spouses and} are ~~potentially~~ subject to contribution requirements (taxes) under the state unemployment insurance law, ^{and} employees who are lawfully admitted ~~nonresident aliens are potentially~~ eligible to claim benefits. This bill eliminates coverage of services performed by certain kinds of nonresident aliens who are lawfully admitted to the United States under certain specified visas, thereby eliminating contribution requirements for services performed by these individuals and ~~precluding these individuals from claiming benefits.~~ The change applies retroactively to January 1, 2001.

Contribution report format

Currently, each employer that is subject to the unemployment insurance law must file with DWD periodic reports of contributions (taxes). This bill provides that, if an employer retains an agent to file contribution reports and the agent files contribution reports on behalf of 25 or more employers, the agent must file the contribution reports electronically. Under the bill, employer agents that are subject to this requirement and that fail to file their reports electronically may be assessed a penalty of \$25 for each employer whose report is not filed electronically.

Temporary reserve appeal tribunals

Currently, DWD employs individuals to serve as "appeal tribunals," who hear and decide appeals of initial determinations made by employees of DWD with respect to unemployment insurance matters. With limited exceptions, these individuals must be permanent employees of DWD. This bill permits DWD to employ an individual who formerly served as an appeal tribunal, and who retired from state service as a permanent employee, to serve as a temporary reserve appeal tribunal. The individual must be an attorney who is licensed to practice in this state.

but
perform these services are generally not

minor children who are admitted for the same purposes

the change does not affect coverage of services performed by spouses or minor children of these aliens if the

spouses or children are not admitted to the United States for the same purposes as their spouses or parents.

Currently, the rates of pay for limited term state employees are fixed under the state compensation plan. This bill provides that the compensation plan must include a provision specifying that, if an individual receives a limited term appointment as a temporary reserve appeal tribunal, DWD may compensate the individual at a rate not more than the base pay rate that the individual was paid at the time of his or her separation from DWD, plus any intervening adjustment made since that separation.

Electronic submissions

Under current state law, unless otherwise provided, any document that may be submitted in writing to a state agency and that requires a signature may, with the consent of the agency, be submitted in electronic format. Federal law may also require or permit state agencies to accept certain documents electronically. This bill specifically permits DWD to provide a secure means of electronic interchange between itself and employing units, claimants, and other customers which, upon request of a customer, may be used to submit electronically any document that is used in the administration of the unemployment insurance law in lieu of any other means of submission. The bill also provides that if a due date is established by statute for the submission of any document that is submitted electronically, then that submission is timely only if the document is submitted by midnight of that due date.

Liens for unpaid reimbursements and certain forfeitures

Currently, if an employer owes any contributions (taxes), interest, or fees to DWD, DWD has a lien on the employer's real and personal property located in this state at the time that DWD issues any initial determinations of liability, unless the lien is temporarily barred or stayed under bankruptcy or other insolvency law. This bill provides that DWD has a lien under the same conditions for any unpaid civil penalties imposed by DWD under the unemployment insurance law and for unpaid reimbursements of benefits payable by an employer that has elected to reimburse the unemployment reserve fund for benefits paid on its behalf instead of making contributions to the fund.

Administrative levies to collect certain liabilities

Currently, a governmental or nonprofit employer is generally permitted to elect to finance benefit payments by reimbursing the unemployment reserve fund for the cost of benefits charged to its account ~~instead of~~ by paying regular contributions (taxes) to finance these benefits. If a reimbursement is not paid when due, DWD may collect the reimbursement by bringing a lawsuit against the debtor in circuit court. This bill permits DWD to administratively levy against any property other than realty of a person who fails to pay a reimbursement when due. Under the levy procedure, the person in possession of property that is subject to levy must surrender the property to DWD and DWD applies the property to offset the amount owed by the owner, plus the expenses of the levy.

Currently, DWD may proceed against any third party that has in its possession property that is subject to levy for payment of delinquent contributions or penalties administratively assessed by DWD, or for repayment of benefit overpayments. A third party is not liable for more than 25% of the debt owed by the original debtor. This bill permits DWD to use the levy procedure to recover property owed to DWD

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To and with prior approval by DWD

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PERSONS

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for departmental transmission or

receipt of

rather than

by third parties, subject to the current limitations, for unpaid contributions and penalties and benefit overpayments that have not been repaid, as well as for unpaid reimbursements.

The bill also permits DWD to administratively levy against the property of any person who fails to pay fees assessed by DWD under the unemployment insurance law.

Partial successorship

Currently, if at least 25% of a business is transferred ^{from} ~~from~~ one employer to another employer and the transferee requests DWD to treat it as a successor to the transferor for purposes of unemployment insurance experience, including contribution and benefit liability, DWD must treat the transferee as a successor, instead of treating it as a new employer, under certain conditions. This bill precludes a transferee from requesting that it be treated as a successor to a transferor unless 100% of the transferor's business is transferred to a single transferee, except that the bill requires that a transferee be treated as a successor under certain conditions, if 100% of the transferor's business is transferred to the transferee or if the transferor's unemployment insurance account is overdrawn on the date of the transfer.

Fraud detection and prosecution

This bill requires DWD to furnish annually to the council on unemployment insurance a report summarizing DWD's activities related to detection and prosecution of unemployment insurance fraud. Currently, ^{no} ~~as~~ such report is required.

Funding and position changes 15.0

This bill authorizes ^{no} ~~3~~ federally funded project positions for DWD to carry out unemployment insurance information technology system redesign projects. The bill also appropriates \$250,000 from revenue received by DWD for interest, penalties, and fees for unemployment insurance purposes to be used to pay for employment service expenses that were disallowed as federally aided costs.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1

SECTION 1. 20.445 (1) (nb) (title) of the statutes is amended to read:

2

20.445 (1) (nb) (title) ~~Unemployment tax and accounting system~~ information technology systems; federal moneys.

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SECTION 2. 108.02 (15) (j) 4. and 5. of the statutes are amended to read:

5

108.02 (15) (j) 4. In the employ of a hospital by a patient of such hospital; ~~or~~

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

5 **SECTION 3.** 108.02 (15) (j) 6. of the statutes is created to read:

6 108.02 (15) (j) 6. By a nonresident alien for the period that he or she is
7 temporarily present in the United States as a nonimmigrant under 8 USC 1101 (a)
8 (15) (F), (J), (M), or (Q), if the service is performed to carry out the purpose for which
9 the alien is admitted to the United States, as provided in 8 USC 1101 (a) (15) (F), (J),
10 (M), or (Q), or by the spouse or minor child of such an alien if the spouse or child was
11 also admitted to the United States under 8 USC 1101 (a) (15) (F), (J), (M), or (Q) for
12 the same purpose.

13 **SECTION 4.** 108.04 (7) (h) of the statutes is amended to read:

14 108.04 (7) (h) The department shall charge to the fund's balancing account
15 benefits paid to an employee that are otherwise chargeable to the account of an
16 employer that is subject to the contribution requirements of ss. 108.17 and 108.18
17 if the employee voluntarily terminates employment with that employer and par. (a),
18 (c), (d), (e), (k), (L), (o), (p), (q), or (s) or sub. (16) (b) applies.

19 **SECTION 5.** 108.04 (8) (c) of the statutes is amended to read:

20 108.04 (8) (c) If an employee fails, without good cause, to return to work with
21 a former employer that recalls the employee within 52 weeks after the employee last
22 worked for that employer, the employee is ineligible to receive benefits until 4 weeks
23 have elapsed since the end of the week in which the failure occurs and the employee
24 earns wages after the week in which the failure occurs equal to at least 4 times the
25 employee's weekly benefit rate under s. 108.05 (1) in employment or other work

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1 covered by the unemployment insurance law of any state or the federal government.
 2 For purposes of requalification, the employee's weekly benefit rate shall be that rate
 3 which would have been paid had the failure not occurred. This paragraph does not
 4 preclude an employee from establishing a benefit year during a period in which the
 5 employee is ineligible to receive benefits under this paragraph if the employee
 6 qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall
 7 charge to the fund's balancing account any benefits otherwise chargeable to the
 8 account of any employer that is subject to the contribution requirements under ss.
 9 108.17 and 108.18 whenever an employee of that employer fails, without good cause,
 10 to return to work with that employer. If an employee receives actual notice of a recall
 11 to work, par. (a) applies in lieu of this paragraph.

12 **SECTION 6.** 108.04 (16) (b) of the statutes is amended to read:
 13

14 108.04 (16) (b) The requalifying employment requirement under subs. (7) and
 15 (8) and the general qualifying requirements under sub. (2) do not apply to an
 16 individual as a result of the individual's enrollment in training or leaving unsuitable
 17 work to enter or continue training under 19 USC 2296 or a plan approved under 29
 18 USC 2822.

19 **SECTION 7.** 108.05 (1) (L) (intro.) of the statutes is amended to read:
 20

21 108.05 (1) (L) (intro.) Each eligible employee shall be paid benefits for each
 22 week of total unemployment that commences on or after October 1, 2000, and before
 23 December 30, 2001, at the weekly benefit rate specified in this paragraph. Unless
 24 sub. (1m) applies, the weekly benefit rate shall equal 4% of the employee's base
 25 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

(2)

1 the following schedule, no benefits are payable to the employee and if that amount
2 is more than the maximum amount shown in the following schedule, the employee's
3 weekly benefit rate shall be the maximum amount shown in the following schedule
4 and except that if the employee's benefits are exhausted during any week under s.
5 108.06 (1), the employee shall be paid the remaining amount of benefits payable to
6 the employee in lieu of the amount shown in the following schedule: [See Figure
7 108.05 (1) (L) following]

8 SECTION 8. 108.05 (1) (m) and (n) of the statutes are created to read:

9 108.05 (1) (m) Each eligible employee shall be paid benefits for each week of
10 total unemployment which commences on or after December 30, 2001, and before
11 December 29, 2002, at the weekly benefit rate specified in this paragraph. Unless
12 sub. (1m) applies, the weekly benefit rate shall equal 4% of the employee's base
13 period wages which were paid during that quarter of the employee's base period in
14 which the employee was paid the highest total wages, rounded down to the nearest
15 whole dollar, except that if that amount is less than the minimum amount shown in
16 the following schedule, no benefits are payable to the employee and if that amount
17 is more than the maximum amount shown in the following schedule, the employee's
18 weekly benefit rate shall be the maximum amount shown in the following schedule
19 and except that if the employee's benefits are exhausted during any week under s.
20 108.06 (1), the employee shall be paid the remaining amount of benefits payable to

1 the employee in lieu of the amount shown in the following schedule: [See Figure
2 108.05 (1) (m) following] AA

3
4 **Figure 108.05 (1) (m):**

| 5 | 6 | 7 | 8 | 9 |
|------|------------------------------|----------------------|---------------------|---|
| Line | Highest Quarterly Wages Paid | | Weekly Benefit Rate | |
| 10 | 1. | Under \$1,200.00 | \$ 0 | |
| 11 | 2. | 1,200.00 to 1,224.99 | 48 | |
| 12 | 3. | 1,225.00 to 1,249.99 | 49 | |
| 13 | 4. | 1,250.00 to 1,274.99 | 50 | |
| 14 | 5. | 1,275.00 to 1,299.99 | 51 | |
| 15 | 6. | 1,300.00 to 1,324.99 | 52 | |
| 16 | 7. | 1,325.00 to 1,349.99 | 53 | |
| 17 | 8. | 1,350.00 to 1,374.99 | 54 | |
| 18 | 9. | 1,375.00 to 1,399.99 | 55 | |
| 19 | 10. | 1,400.00 to 1,424.99 | 56 | |
| 20 | 11. | 1,425.00 to 1,449.99 | 57 | |
| 21 | 12. | 1,450.00 to 1,474.99 | 58 | |
| 22 | 13. | 1,475.00 to 1,499.99 | 59 | |
| 23 | 14. | 1,500.00 to 1,524.99 | 60 | |
| 24 | 15. | 1,525.00 to 1,549.99 | 61 | |
| 25 | 16. | 1,550.00 to 1,574.99 | 62 | |
| 26 | 17. | 1,575.00 to 1,599.99 | 63 | |

| | | | | | | |
|----|----------|----------|----|----------|-------|----|
| 1 | 18. | 1,600.00 | to | 1,624.99 | ..... | 64 |
| 2 | 19. | 1,625.00 | to | 1,649.99 | ..... | 65 |
| 3 | 20. | 1,650.00 | to | 1,674.99 | ..... | 66 |
| 4 | 21. | 1,675.00 | to | 1,699.99 | ..... | 67 |
| 5 | 22. | 1,700.00 | to | 1,724.99 | ..... | 68 |
| 6 | 23. | 1,725.00 | to | 1,749.99 | ..... | 69 |
| 7 | 24. | 1,750.00 | to | 1,774.99 | ..... | 70 |
| 8 | 25. | 1,775.00 | to | 1,799.99 | ..... | 71 |
| 9 | 26. | 1,800.00 | to | 1,824.99 | ..... | 72 |
| 10 | 27. | 1,825.00 | to | 1,849.99 | ..... | 73 |
| 11 | 28. | 1,850.00 | to | 1,874.99 | ..... | 74 |
| 12 | 29. | 1,875.00 | to | 1,899.99 | ..... | 75 |
| 13 | 30. | 1,900.00 | to | 1,924.99 | ..... | 76 |
| 14 | 31. | 1,925.00 | to | 1,949.99 | ..... | 77 |
| 15 | 32. | 1,950.00 | to | 1,974.99 | ..... | 78 |
| 16 | 33. | 1,975.00 | to | 1,999.99 | ..... | 79 |
| 17 | 34. | 2,000.00 | to | 2,024.99 | ..... | 80 |
| 18 | 35. | 2,025.00 | to | 2,049.99 | ..... | 81 |
| 19 | 36. | 2,050.00 | to | 2,074.99 | ..... | 82 |
| 20 | 37. | 2,075.00 | to | 2,099.99 | ..... | 83 |
| 21 | 38. | 2,100.00 | to | 2,124.99 | ..... | 84 |
| 22 | 39. | 2,125.00 | to | 2,149.99 | ..... | 85 |
| 23 | 40. | 2,150.00 | to | 2,174.99 | ..... | 86 |
| 24 | 41. | 2,175.00 | to | 2,199.99 | ..... | 87 |

| | | | | | | |
|----|----------|----------|----|----------|-------|-----|
| 1 | 42. | 2,200.00 | to | 2,224.99 | ..... | 88 |
| 2 | 43. | 2,225.00 | to | 2,249.99 | ..... | 89 |
| 3 | 44. | 2,250.00 | to | 2,274.99 | ..... | 90 |
| 4 | 45. | 2,275.00 | to | 2,299.99 | ..... | 91 |
| 5 | 46. | 2,300.00 | to | 2,324.99 | ..... | 92 |
| 6 | 47. | 2,325.00 | to | 2,349.99 | ..... | 93 |
| 7 | 48. | 2,350.00 | to | 2,374.99 | ..... | 94 |
| 8 | 49. | 2,375.00 | to | 2,399.99 | ..... | 95 |
| 9 | 50. | 2,400.00 | to | 2,424.99 | ..... | 96 |
| 10 | 51. | 2,425.00 | to | 2,449.99 | ..... | 97 |
| 11 | 52. | 2,450.00 | to | 2,474.99 | ..... | 98 |
| 12 | 53. | 2,475.00 | to | 2,499.99 | ..... | 99 |
| 13 | 54. | 2,500.00 | to | 2,524.99 | ..... | 100 |
| 14 | 55. | 2,525.00 | to | 2,549.99 | ..... | 101 |
| 15 | 56. | 2,550.00 | to | 2,574.99 | ..... | 102 |
| 16 | 57. | 2,575.00 | to | 2,599.99 | ..... | 103 |
| 17 | 58. | 2,600.00 | to | 2,624.99 | ..... | 104 |
| 18 | 59. | 2,625.00 | to | 2,649.99 | ..... | 105 |
| 19 | 60. | 2,650.00 | to | 2,674.99 | ..... | 106 |
| 20 | 61. | 2,675.00 | to | 2,699.99 | ..... | 107 |
| 21 | 62. | 2,700.00 | to | 2,724.99 | ..... | 108 |
| 22 | 63. | 2,725.00 | to | 2,749.99 | ..... | 109 |
| 23 | 64. | 2,750.00 | to | 2,774.99 | ..... | 110 |
| 24 | 65. | 2,775.00 | to | 2,799.99 | ..... | 111 |

| | | | | | |
|----|-----|----------|----|----------|-----|
| 1 | 66. | 2,800.00 | to | 2,824.99 | 112 |
| 2 | 67. | 2,825.00 | to | 2,849.99 | 113 |
| 3 | 68. | 2,850.00 | to | 2,874.99 | 114 |
| 4 | 69. | 2,875.00 | to | 2,899.99 | 115 |
| 5 | 70. | 2,900.00 | to | 2,924.99 | 116 |
| 6 | 71. | 2,925.00 | to | 2,949.99 | 117 |
| 7 | 72. | 2,950.00 | to | 2,974.99 | 118 |
| 8 | 73. | 2,975.00 | to | 2,999.99 | 119 |
| 9 | 74. | 3,000.00 | to | 3,024.99 | 120 |
| 10 | 75. | 3,025.00 | to | 3,049.99 | 121 |
| 11 | 76. | 3,050.00 | to | 3,074.99 | 122 |
| 12 | 77. | 3,075.00 | to | 3,099.99 | 123 |
| 13 | 78. | 3,100.00 | to | 3,124.99 | 124 |
| 14 | 79. | 3,125.00 | to | 3,149.99 | 125 |
| 15 | 80. | 3,150.00 | to | 3,174.99 | 126 |
| 16 | 81. | 3,175.00 | to | 3,199.99 | 127 |
| 17 | 82. | 3,200.00 | to | 3,224.99 | 128 |
| 18 | 83. | 3,225.00 | to | 3,249.99 | 129 |
| 19 | 84. | 3,250.00 | to | 3,274.99 | 130 |
| 20 | 85. | 3,275.00 | to | 3,299.99 | 131 |
| 21 | 86. | 3,300.00 | to | 3,324.99 | 132 |
| 22 | 87. | 3,325.00 | to | 3,349.99 | 133 |
| 23 | 88. | 3,350.00 | to | 3,374.99 | 134 |
| 24 | 89. | 3,375.00 | to | 3,399.99 | 135 |

| | | | | | |
|----|------|----------|----|----------|-----|
| 1 | 90. | 3,400.00 | to | 3,424.99 | 136 |
| 2 | 91. | 3,425.00 | to | 3,449.99 | 137 |
| 3 | 92. | 3,450.00 | to | 3,474.99 | 138 |
| 4 | 93. | 3,475.00 | to | 3,499.99 | 139 |
| 5 | 94. | 3,500.00 | to | 3,524.99 | 140 |
| 6 | 95. | 3,525.00 | to | 3,549.99 | 141 |
| 7 | 96. | 3,550.00 | to | 3,574.99 | 142 |
| 8 | 97. | 3,575.00 | to | 3,599.99 | 143 |
| 9 | 98. | 3,600.00 | to | 3,624.99 | 144 |
| 10 | 99. | 3,625.00 | to | 3,649.99 | 145 |
| 11 | 100. | 3,650.00 | to | 3,674.99 | 146 |
| 12 | 101. | 3,675.00 | to | 3,699.99 | 147 |
| 13 | 102. | 3,700.00 | to | 3,724.99 | 148 |
| 14 | 103. | 3,725.00 | to | 3,749.99 | 149 |
| 15 | 104. | 3,750.00 | to | 3,774.99 | 150 |
| 16 | 105. | 3,775.00 | to | 3,799.99 | 151 |
| 17 | 106. | 3,800.00 | to | 3,824.99 | 152 |
| 18 | 107. | 3,825.00 | to | 3,849.99 | 153 |
| 19 | 108. | 3,850.00 | to | 3,874.99 | 154 |
| 20 | 109. | 3,875.00 | to | 3,899.99 | 155 |
| 21 | 110. | 3,900.00 | to | 3,924.99 | 156 |
| 22 | 111. | 3,925.00 | to | 3,949.99 | 157 |
| 23 | 112. | 3,950.00 | to | 3,974.99 | 158 |
| 24 | 113. | 3,975.00 | to | 3,999.99 | 159 |

| | | | | | |
|----|------|----------|----|----------|-----|
| 1 | 114. | 4,000.00 | to | 4,024.99 | 160 |
| 2 | 115. | 4,025.00 | to | 4,049.99 | 161 |
| 3 | 116. | 4,050.00 | to | 4,074.99 | 162 |
| 4 | 117. | 4,075.00 | to | 4,099.99 | 163 |
| 5 | 118. | 4,100.00 | to | 4,124.99 | 164 |
| 6 | 119. | 4,125.00 | to | 4,149.99 | 165 |
| 7 | 120. | 4,150.00 | to | 4,174.99 | 166 |
| 8 | 121. | 4,175.00 | to | 4,199.99 | 167 |
| 9 | 122. | 4,200.00 | to | 4,224.99 | 168 |
| 10 | 123. | 4,225.00 | to | 4,249.99 | 169 |
| 11 | 124. | 4,250.00 | to | 4,274.99 | 170 |
| 12 | 125. | 4,275.00 | to | 4,299.99 | 171 |
| 13 | 126. | 4,300.00 | to | 4,324.99 | 172 |
| 14 | 127. | 4,325.00 | to | 4,349.99 | 173 |
| 15 | 128. | 4,350.00 | to | 4,374.99 | 174 |
| 16 | 129. | 4,375.00 | to | 4,399.99 | 175 |
| 17 | 130. | 4,400.00 | to | 4,424.99 | 176 |
| 18 | 131. | 4,425.00 | to | 4,449.99 | 177 |
| 19 | 132. | 4,450.00 | to | 4,474.99 | 178 |
| 20 | 133. | 4,475.00 | to | 4,499.99 | 179 |
| 21 | 134. | 4,500.00 | to | 4,524.99 | 180 |
| 22 | 135. | 4,525.00 | to | 4,549.99 | 181 |
| 23 | 136. | 4,550.00 | to | 4,574.99 | 182 |
| 24 | 137. | 4,575.00 | to | 4,599.99 | 183 |

| | | | | | |
|----|------|----------|----|----------|-----|
| 1 | 138. | 4,600.00 | to | 4,624.99 | 184 |
| 2 | 139. | 4,625.00 | to | 4,649.99 | 185 |
| 3 | 140. | 4,650.00 | to | 4,674.99 | 186 |
| 4 | 141. | 4,675.00 | to | 4,699.99 | 187 |
| 5 | 142. | 4,700.00 | to | 4,724.99 | 188 |
| 6 | 143. | 4,725.00 | to | 4,749.99 | 189 |
| 7 | 144. | 4,750.00 | to | 4,774.99 | 190 |
| 8 | 145. | 4,775.00 | to | 4,799.99 | 191 |
| 9 | 146. | 4,800.00 | to | 4,824.99 | 192 |
| 10 | 147. | 4,825.00 | to | 4,849.99 | 193 |
| 11 | 148. | 4,850.00 | to | 4,874.99 | 194 |
| 12 | 149. | 4,875.00 | to | 4,899.99 | 195 |
| 13 | 150. | 4,900.00 | to | 4,924.99 | 196 |
| 14 | 151. | 4,925.00 | to | 4,949.99 | 197 |
| 15 | 152. | 4,950.00 | to | 4,974.99 | 198 |
| 16 | 153. | 4,975.00 | to | 4,999.99 | 199 |
| 17 | 154. | 5,000.00 | to | 5,024.99 | 200 |
| 18 | 155. | 5,025.00 | to | 5,049.99 | 201 |
| 19 | 156. | 5,050.00 | to | 5,074.99 | 202 |
| 20 | 157. | 5,075.00 | to | 5,099.99 | 203 |
| 21 | 158. | 5,100.00 | to | 5,124.99 | 204 |
| 22 | 159. | 5,125.00 | to | 5,149.99 | 205 |
| 23 | 160. | 5,150.00 | to | 5,174.99 | 206 |
| 24 | 161. | 5,175.00 | to | 5,199.99 | 207 |

| | | | | | |
|----|------|----------|----|----------|-----|
| 1 | 162. | 5,200.00 | to | 5,224.99 | 208 |
| 2 | 163. | 5,225.00 | to | 5,249.99 | 209 |
| 3 | 164. | 5,250.00 | to | 5,274.99 | 210 |
| 4 | 165. | 5,275.00 | to | 5,299.99 | 211 |
| 5 | 166. | 5,300.00 | to | 5,324.99 | 212 |
| 6 | 167. | 5,325.00 | to | 5,349.99 | 213 |
| 7 | 168. | 5,350.00 | to | 5,374.99 | 214 |
| 8 | 169. | 5,375.00 | to | 5,399.99 | 215 |
| 9 | 170. | 5,400.00 | to | 5,424.99 | 216 |
| 10 | 171. | 5,425.00 | to | 5,449.99 | 217 |
| 11 | 172. | 5,450.00 | to | 5,474.99 | 218 |
| 12 | 173. | 5,475.00 | to | 5,499.99 | 219 |
| 13 | 174. | 5,500.00 | to | 5,524.99 | 220 |
| 14 | 175. | 5,525.00 | to | 5,549.99 | 221 |
| 15 | 176. | 5,550.00 | to | 5,574.99 | 222 |
| 16 | 177. | 5,575.00 | to | 5,599.99 | 223 |
| 17 | 178. | 5,600.00 | to | 5,624.99 | 224 |
| 18 | 179. | 5,625.00 | to | 5,649.99 | 225 |
| 19 | 180. | 5,650.00 | to | 5,674.99 | 226 |
| 20 | 181. | 5,675.00 | to | 5,699.99 | 227 |
| 21 | 182. | 5,700.00 | to | 5,724.99 | 228 |
| 22 | 183. | 5,725.00 | to | 5,749.99 | 229 |
| 23 | 184. | 5,750.00 | to | 5,774.99 | 230 |
| 24 | 185. | 5,775.00 | to | 5,799.99 | 231 |

| | | | | | |
|----|------|----------|----|----------|-----|
| 1 | 186. | 5,800.00 | to | 5,824.99 | 232 |
| 2 | 187. | 5,825.00 | to | 5,849.99 | 233 |
| 3 | 188. | 5,850.00 | to | 5,874.99 | 234 |
| 4 | 189. | 5,875.00 | to | 5,899.99 | 235 |
| 5 | 190. | 5,900.00 | to | 5,924.99 | 236 |
| 6 | 191. | 5,925.00 | to | 5,949.99 | 237 |
| 7 | 192. | 5,950.00 | to | 5,974.99 | 238 |
| 8 | 193. | 5,975.00 | to | 5,999.99 | 239 |
| 9 | 194. | 6,000.00 | to | 6,024.99 | 240 |
| 10 | 195. | 6,025.00 | to | 6,049.99 | 241 |
| 11 | 196. | 6,050.00 | to | 6,074.99 | 242 |
| 12 | 197. | 6,075.00 | to | 6,099.99 | 243 |
| 13 | 198. | 6,100.00 | to | 6,124.99 | 244 |
| 14 | 199. | 6,125.00 | to | 6,149.99 | 245 |
| 15 | 200. | 6,150.00 | to | 6,174.99 | 246 |
| 16 | 201. | 6,175.00 | to | 6,199.99 | 247 |
| 17 | 202. | 6,200.00 | to | 6,224.99 | 248 |
| 18 | 203. | 6,225.00 | to | 6,249.99 | 249 |
| 19 | 204. | 6,250.00 | to | 6,274.99 | 250 |
| 20 | 205. | 6,275.00 | to | 6,299.99 | 251 |
| 21 | 206. | 6,300.00 | to | 6,324.99 | 252 |
| 22 | 207. | 6,325.00 | to | 6,349.99 | 253 |
| 23 | 208. | 6,350.00 | to | 6,374.99 | 254 |
| 24 | 209. | 6,375.00 | to | 6,399.99 | 255 |

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|----|------|----------|----|----------|-----|
| 1 | 210. | 6,400.00 | to | 6,424.99 | 256 |
| 2 | 211. | 6,425.00 | to | 6,449.99 | 257 |
| 3 | 212. | 6,450.00 | to | 6,474.99 | 258 |
| 4 | 213. | 6,475.00 | to | 6,499.99 | 259 |
| 5 | 214. | 6,500.00 | to | 6,524.99 | 260 |
| 6 | 215. | 6,525.00 | to | 6,549.99 | 261 |
| 7 | 216. | 6,550.00 | to | 6,574.99 | 262 |
| 8 | 217. | 6,575.00 | to | 6,599.99 | 263 |
| 9 | 218. | 6,600.00 | to | 6,624.99 | 264 |
| 10 | 219. | 6,625.00 | to | 6,649.99 | 265 |
| 11 | 220. | 6,650.00 | to | 6,674.99 | 266 |
| 12 | 221. | 6,675.00 | to | 6,699.99 | 267 |
| 13 | 222. | 6,700.00 | to | 6,724.99 | 268 |
| 14 | 223. | 6,725.00 | to | 6,749.99 | 269 |
| 15 | 224. | 6,750.00 | to | 6,774.99 | 270 |
| 16 | 225. | 6,775.00 | to | 6,799.99 | 271 |
| 17 | 226. | 6,800.00 | to | 6,824.99 | 272 |
| 18 | 227. | 6,825.00 | to | 6,849.99 | 273 |
| 19 | 228. | 6,850.00 | to | 6,874.99 | 274 |
| 20 | 229. | 6,875.00 | to | 6,899.99 | 275 |
| 21 | 230. | 6,900.00 | to | 6,924.99 | 276 |
| 22 | 231. | 6,925.00 | to | 6,949.99 | 277 |
| 23 | 232. | 6,950.00 | to | 6,974.99 | 278 |
| 24 | 233. | 6,975.00 | to | 6,999.99 | 279 |

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|----|------|----------|----|----------|-----|
| 1 | 234. | 7,000.00 | to | 7,024.99 | 280 |
| 2 | 235. | 7,025.00 | to | 7,049.99 | 281 |
| 3 | 236. | 7,050.00 | to | 7,074.99 | 282 |
| 4 | 237. | 7,075.00 | to | 7,099.99 | 283 |
| 5 | 238. | 7,100.00 | to | 7,124.99 | 284 |
| 6 | 239. | 7,125.00 | to | 7,149.99 | 285 |
| 7 | 240. | 7,150.00 | to | 7,174.99 | 286 |
| 8 | 241. | 7,175.00 | to | 7,199.99 | 287 |
| 9 | 242. | 7,200.00 | to | 7,224.99 | 288 |
| 10 | 243. | 7,225.00 | to | 7,249.99 | 289 |
| 11 | 244. | 7,250.00 | to | 7,274.99 | 290 |
| 12 | 245. | 7,275.00 | to | 7,299.99 | 291 |
| 13 | 246. | 7,300.00 | to | 7,324.99 | 292 |
| 14 | 247. | 7,325.00 | to | 7,349.99 | 293 |
| 15 | 248. | 7,350.00 | to | 7,374.99 | 294 |
| 16 | 249. | 7,375.00 | to | 7,399.99 | 295 |
| 17 | 250. | 7,400.00 | to | 7,424.99 | 296 |
| 18 | 251. | 7,425.00 | to | 7,449.99 | 297 |
| 19 | 252. | 7,450.00 | to | 7,474.99 | 298 |
| 20 | 253. | 7,475.00 | to | 7,499.99 | 299 |
| 21 | 254. | 7,500.00 | to | 7,524.99 | 300 |
| 22 | 255. | 7,525.00 | to | 7,549.99 | 301 |
| 23 | 256. | 7,550.00 | to | 7,574.99 | 302 |
| 24 | 257. | 7,575.00 | to | 7,599.99 | 303 |

| | | | | | |
|----|------|----------|----------|----------|-----|
| 1 | 258. | 7,600.00 | to | 7,624.99 | 304 |
| 2 | 259. | 7,625.00 | to | 7,649.99 | 305 |
| 3 | 260. | 7,650.00 | to | 7,674.99 | 306 |
| 4 | 261. | 7,675.00 | to | 7,699.99 | 307 |
| 5 | 262. | 7,700.00 | to | 7,724.99 | 308 |
| 6 | 263. | 7,725.00 | to | 7,749.99 | 309 |
| 7 | 264. | 7,750.00 | to | 7,774.99 | 310 |
| 8 | 265. | 7,775.00 | to | 7,799.99 | 311 |
| 9 | 266. | 7,800.00 | to | 7,824.99 | 312 |
| 10 | 267. | 7,825.00 | to | 7,849.99 | 313 |
| 11 | 268. | 7,850.00 | to | 7,874.99 | 314 |
| 12 | 269. | 7,875.00 | to | 7,899.99 | 315 |
| 13 | 270. | 7,900.00 | to | 7,924.99 | 316 |
| 14 | 271. | 7,925.00 | to | 7,949.99 | 317 |
| 15 | 272. | 7,950.00 | to | 7,974.99 | 318 |
| 16 | 273. | 7,975.00 | to | 7,999.99 | 319 |
| 17 | 274. | 8,000.00 | to | 8,024.99 | 320 |
| 18 | 275. | 8,025.00 | to | 8,049.99 | 321 |
| 19 | 276. | 8,050.00 | to | 8,074.99 | 322 |
| 20 | 277. | 8,075.00 | to | 8,099.99 | 323 |
| 21 | 278. | 8,100.00 | and over | | 324 |

22
23 (n) Each eligible employee shall be paid benefits for each week of total
24 unemployment which commences on or after December 29, 2002, at the weekly
25 benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit

LPS: adjust so that spacing above and below line is equal.

| | | | | | | |
|----|----------|----------|----|----------|-------|----|
| 1 | 10. | 1,425.00 | to | 1,449.99 | ..... | 57 |
| 2 | 11. | 1,450.00 | to | 1,474.99 | ..... | 58 |
| 3 | 12. | 1,475.00 | to | 1,499.99 | ..... | 59 |
| 4 | 13. | 1,500.00 | to | 1,524.99 | ..... | 60 |
| 5 | 14. | 1,525.00 | to | 1,549.99 | ..... | 61 |
| 6 | 15. | 1,550.00 | to | 1,574.99 | ..... | 62 |
| 7 | 16. | 1,575.00 | to | 1,599.99 | ..... | 63 |
| 8 | 17. | 1,600.00 | to | 1,624.99 | ..... | 64 |
| 9 | 18. | 1,625.00 | to | 1,649.99 | ..... | 65 |
| 10 | 19. | 1,650.00 | to | 1,674.99 | ..... | 66 |
| 11 | 20. | 1,675.00 | to | 1,699.99 | ..... | 67 |
| 12 | 21. | 1,700.00 | to | 1,724.99 | ..... | 68 |
| 13 | 22. | 1,725.00 | to | 1,749.99 | ..... | 69 |
| 14 | 23. | 1,750.00 | to | 1,774.99 | ..... | 70 |
| 15 | 24. | 1,775.00 | to | 1,799.99 | ..... | 71 |
| 16 | 25. | 1,800.00 | to | 1,824.99 | ..... | 72 |
| 17 | 26. | 1,825.00 | to | 1,849.99 | ..... | 73 |
| 18 | 27. | 1,850.00 | to | 1,874.99 | ..... | 74 |
| 19 | 28. | 1,875.00 | to | 1,899.99 | ..... | 75 |
| 20 | 29. | 1,900.00 | to | 1,924.99 | ..... | 76 |
| 21 | 30. | 1,925.00 | to | 1,949.99 | ..... | 77 |
| 22 | 31. | 1,950.00 | to | 1,974.99 | | 78 |
| 23 | 32. | 1,975.00 | to | 1,999.99 | | 79 |
| 24 | 33. | 2,000.00 | to | 2,024.99 | | 80 |

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|----|-----|----------|----|----------|-----|
| 1 | 34. | 2,025.00 | to | 2,049.99 | 81 |
| 2 | 35. | 2,050.00 | to | 2,074.99 | 82 |
| 3 | 36. | 2,075.00 | to | 2,099.99 | 83 |
| 4 | 37. | 2,100.00 | to | 2,124.99 | 84 |
| 5 | 38. | 2,125.00 | to | 2,149.99 | 85 |
| 6 | 39. | 2,150.00 | to | 2,174.99 | 86 |
| 7 | 40. | 2,175.00 | to | 2,199.99 | 87 |
| 8 | 41. | 2,200.00 | to | 2,224.99 | 88 |
| 9 | 42. | 2,225.00 | to | 2,249.99 | 89 |
| 10 | 43. | 2,250.00 | to | 2,274.99 | 90 |
| 11 | 44. | 2,275.00 | to | 2,299.99 | 91 |
| 12 | 45. | 2,300.00 | to | 2,324.99 | 92 |
| 13 | 46. | 2,325.00 | to | 2,349.99 | 93 |
| 14 | 47. | 2,350.00 | to | 2,374.99 | 94 |
| 15 | 48. | 2,375.00 | to | 2,399.99 | 95 |
| 16 | 49. | 2,400.00 | to | 2,424.99 | 96 |
| 17 | 50. | 2,425.00 | to | 2,449.99 | 97 |
| 18 | 51. | 2,450.00 | to | 2,474.99 | 98 |
| 19 | 52. | 2,475.00 | to | 2,499.99 | 99 |
| 20 | 53. | 2,500.00 | to | 2,524.99 | 100 |
| 21 | 54. | 2,525.00 | to | 2,549.99 | 101 |
| 22 | 55. | 2,550.00 | to | 2,574.99 | 102 |
| 23 | 56. | 2,575.00 | to | 2,599.99 | 103 |
| 24 | 57. | 2,600.00 | to | 2,624.99 | 104 |

| | | | | | |
|----|-----|----------|----|----------|-----|
| 1 | 58. | 2,625.00 | to | 2,649.99 | 105 |
| 2 | 59. | 2,650.00 | to | 2,674.99 | 106 |
| 3 | 60. | 2,675.00 | to | 2,699.99 | 107 |
| 4 | 61. | 2,700.00 | to | 2,724.99 | 108 |
| 5 | 62. | 2,725.00 | to | 2,749.99 | 109 |
| 6 | 63. | 2,750.00 | to | 2,774.99 | 110 |
| 7 | 64. | 2,775.00 | to | 2,799.99 | 111 |
| 8 | 65. | 2,800.00 | to | 2,824.99 | 112 |
| 9 | 66. | 2,825.00 | to | 2,849.99 | 113 |
| 10 | 67. | 2,850.00 | to | 2,874.99 | 114 |
| 11 | 68. | 2,875.00 | to | 2,899.99 | 115 |
| 12 | 69. | 2,900.00 | to | 2,924.99 | 116 |
| 13 | 70. | 2,925.00 | to | 2,949.99 | 117 |
| 14 | 71. | 2,950.00 | to | 2,974.99 | 118 |
| 15 | 72. | 2,975.00 | to | 2,999.99 | 119 |
| 16 | 73. | 3,000.00 | to | 3,024.99 | 120 |
| 17 | 74. | 3,025.00 | to | 3,049.99 | 121 |
| 18 | 75. | 3,050.00 | to | 3,074.99 | 122 |
| 19 | 76. | 3,075.00 | to | 3,099.99 | 123 |
| 20 | 77. | 3,100.00 | to | 3,124.99 | 124 |
| 21 | 78. | 3,125.00 | to | 3,149.99 | 125 |
| 22 | 79. | 3,150.00 | to | 3,174.99 | 126 |
| 23 | 80. | 3,175.00 | to | 3,199.99 | 127 |
| 24 | 81. | 3,200.00 | to | 3,224.99 | 128 |

| | | | | | |
|----|------|----------|----|----------|-----|
| 1 | 82. | 3,225.00 | to | 3,249.99 | 129 |
| 2 | 83. | 3,250.00 | to | 3,274.99 | 130 |
| 3 | 84. | 3,275.00 | to | 3,299.99 | 131 |
| 4 | 85. | 3,300.00 | to | 3,324.99 | 132 |
| 5 | 86. | 3,325.00 | to | 3,349.99 | 133 |
| 6 | 87. | 3,350.00 | to | 3,374.99 | 134 |
| 7 | 88. | 3,375.00 | to | 3,399.99 | 135 |
| 8 | 89. | 3,400.00 | to | 3,424.99 | 136 |
| 9 | 90. | 3,425.00 | to | 3,449.99 | 137 |
| 10 | 91. | 3,450.00 | to | 3,474.99 | 138 |
| 11 | 92. | 3,475.00 | to | 3,499.99 | 139 |
| 12 | 93. | 3,500.00 | to | 3,524.99 | 140 |
| 13 | 94. | 3,525.00 | to | 3,549.99 | 141 |
| 14 | 95. | 3,550.00 | to | 3,574.99 | 142 |
| 15 | 96. | 3,575.00 | to | 3,599.99 | 143 |
| 16 | 97. | 3,600.00 | to | 3,624.99 | 144 |
| 17 | 98. | 3,625.00 | to | 3,649.99 | 145 |
| 18 | 99. | 3,650.00 | to | 3,674.99 | 146 |
| 19 | 100. | 3,675.00 | to | 3,699.99 | 147 |
| 20 | 101. | 3,700.00 | to | 3,724.99 | 148 |
| 21 | 102. | 3,725.00 | to | 3,749.99 | 149 |
| 22 | 103. | 3,750.00 | to | 3,774.99 | 150 |
| 23 | 104. | 3,775.00 | to | 3,799.99 | 151 |
| 24 | 105. | 3,800.00 | to | 3,824.99 | 152 |

| | | | | | |
|----|------|----------|----|----------|-----|
| 1 | 106. | 3,825.00 | to | 3,849.99 | 153 |
| 2 | 107. | 3,850.00 | to | 3,874.99 | 154 |
| 3 | 108. | 3,875.00 | to | 3,899.99 | 155 |
| 4 | 109. | 3,900.00 | to | 3,924.99 | 156 |
| 5 | 110. | 3,925.00 | to | 3,949.99 | 157 |
| 6 | 111. | 3,950.00 | to | 3,974.99 | 158 |
| 7 | 112. | 3,975.00 | to | 3,999.99 | 159 |
| 8 | 113. | 4,000.00 | to | 4,024.99 | 160 |
| 9 | 114. | 4,025.00 | to | 4,049.99 | 161 |
| 10 | 115. | 4,050.00 | to | 4,074.99 | 162 |
| 11 | 116. | 4,075.00 | to | 4,099.99 | 163 |
| 12 | 117. | 4,100.00 | to | 4,124.99 | 164 |
| 13 | 118. | 4,125.00 | to | 4,149.99 | 165 |
| 14 | 119. | 4,150.00 | to | 4,174.99 | 166 |
| 15 | 120. | 4,175.00 | to | 4,199.99 | 167 |
| 16 | 121. | 4,200.00 | to | 4,224.99 | 168 |
| 17 | 122. | 4,225.00 | to | 4,249.99 | 169 |
| 18 | 123. | 4,250.00 | to | 4,274.99 | 170 |
| 19 | 124. | 4,275.00 | to | 4,299.99 | 171 |
| 20 | 125. | 4,300.00 | to | 4,324.99 | 172 |
| 21 | 126. | 4,325.00 | to | 4,349.99 | 173 |
| 22 | 127. | 4,350.00 | to | 4,374.99 | 174 |
| 23 | 128. | 4,375.00 | to | 4,399.99 | 175 |
| 24 | 129. | 4,400.00 | to | 4,424.99 | 176 |

| | | | | | |
|----|------|----------|----|----------|-----|
| 1 | 130. | 4,425.00 | to | 4,449.99 | 177 |
| 2 | 131. | 4,450.00 | to | 4,474.99 | 178 |
| 3 | 132. | 4,475.00 | to | 4,499.99 | 179 |
| 4 | 133. | 4,500.00 | to | 4,524.99 | 180 |
| 5 | 134. | 4,525.00 | to | 4,549.99 | 181 |
| 6 | 135. | 4,550.00 | to | 4,574.99 | 182 |
| 7 | 136. | 4,575.00 | to | 4,599.99 | 183 |
| 8 | 137. | 4,600.00 | to | 4,624.99 | 184 |
| 9 | 138. | 4,625.00 | to | 4,649.99 | 185 |
| 10 | 139. | 4,650.00 | to | 4,674.99 | 186 |
| 11 | 140. | 4,675.00 | to | 4,699.99 | 187 |
| 12 | 141. | 4,700.00 | to | 4,724.99 | 188 |
| 13 | 142. | 4,725.00 | to | 4,749.99 | 189 |
| 14 | 143. | 4,750.00 | to | 4,774.99 | 190 |
| 15 | 144. | 4,775.00 | to | 4,799.99 | 191 |
| 16 | 145. | 4,800.00 | to | 4,824.99 | 192 |
| 17 | 146. | 4,825.00 | to | 4,849.99 | 193 |
| 18 | 147. | 4,850.00 | to | 4,874.99 | 194 |
| 19 | 148. | 4,875.00 | to | 4,899.99 | 195 |
| 20 | 149. | 4,900.00 | to | 4,924.99 | 196 |
| 21 | 150. | 4,925.00 | to | 4,949.99 | 197 |
| 22 | 151. | 4,950.00 | to | 4,974.99 | 198 |
| 23 | 152. | 4,975.00 | to | 4,999.99 | 199 |
| 24 | 153. | 5,000.00 | to | 5,024.99 | 200 |

| | | | | | |
|----|------|----------|----|----------|-----|
| 1 | 154. | 5,025.00 | to | 5,049.99 | 201 |
| 2 | 155. | 5,050.00 | to | 5,074.99 | 202 |
| 3 | 156. | 5,075.00 | to | 5,099.99 | 203 |
| 4 | 157. | 5,100.00 | to | 5,124.99 | 204 |
| 5 | 158. | 5,125.00 | to | 5,149.99 | 205 |
| 6 | 159. | 5,150.00 | to | 5,174.99 | 206 |
| 7 | 160. | 5,175.00 | to | 5,199.99 | 207 |
| 8 | 161. | 5,200.00 | to | 5,224.99 | 208 |
| 9 | 162. | 5,225.00 | to | 5,249.99 | 209 |
| 10 | 163. | 5,250.00 | to | 5,274.99 | 210 |
| 11 | 164. | 5,275.00 | to | 5,299.99 | 211 |
| 12 | 165. | 5,300.00 | to | 5,324.99 | 212 |
| 13 | 166. | 5,325.00 | to | 5,349.99 | 213 |
| 14 | 167. | 5,350.00 | to | 5,374.99 | 214 |
| 15 | 168. | 5,375.00 | to | 5,399.99 | 215 |
| 16 | 169. | 5,400.00 | to | 5,424.99 | 216 |
| 17 | 170. | 5,425.00 | to | 5,449.99 | 217 |
| 18 | 171. | 5,450.00 | to | 5,474.99 | 218 |
| 19 | 172. | 5,475.00 | to | 5,499.99 | 219 |
| 20 | 173. | 5,500.00 | to | 5,524.99 | 220 |
| 21 | 174. | 5,525.00 | to | 5,549.99 | 221 |
| 22 | 175. | 5,550.00 | to | 5,574.99 | 222 |
| 23 | 176. | 5,575.00 | to | 5,599.99 | 223 |
| 24 | 177. | 5,600.00 | to | 5,624.99 | 224 |

| | | | | | |
|----|------|----------|----|----------|-----|
| 1 | 178. | 5,625.00 | to | 5,649.99 | 225 |
| 2 | 179. | 5,650.00 | to | 5,674.99 | 226 |
| 3 | 180. | 5,675.00 | to | 5,699.99 | 227 |
| 4 | 181. | 5,700.00 | to | 5,724.99 | 228 |
| 5 | 182. | 5,725.00 | to | 5,749.99 | 229 |
| 6 | 183. | 5,750.00 | to | 5,774.99 | 230 |
| 7 | 184. | 5,775.00 | to | 5,799.99 | 231 |
| 8 | 185. | 5,800.00 | to | 5,824.99 | 232 |
| 9 | 186. | 5,825.00 | to | 5,849.99 | 233 |
| 10 | 187. | 5,850.00 | to | 5,874.99 | 234 |
| 11 | 188. | 5,875.00 | to | 5,899.99 | 235 |
| 12 | 189. | 5,900.00 | to | 5,924.99 | 236 |
| 13 | 190. | 5,925.00 | to | 5,949.99 | 237 |
| 14 | 191. | 5,950.00 | to | 5,974.99 | 238 |
| 15 | 192. | 5,975.00 | to | 5,999.99 | 239 |
| 16 | 193. | 6,000.00 | to | 6,024.99 | 240 |
| 17 | 194. | 6,025.00 | to | 6,049.99 | 241 |
| 18 | 195. | 6,050.00 | to | 6,074.99 | 242 |
| 19 | 196. | 6,075.00 | to | 6,099.99 | 243 |
| 20 | 197. | 6,100.00 | to | 6,124.99 | 244 |
| 21 | 198. | 6,125.00 | to | 6,149.99 | 245 |
| 22 | 299. | 6,150.00 | to | 6,174.99 | 246 |
| 23 | 200. | 6,175.00 | to | 6,199.99 | 247 |
| 24 | 201. | 6,200.00 | to | 6,224.99 | 248 |

| | | | | | |
|----|------|----------|----|----------|-----|
| 1 | 202. | 6,225.00 | to | 6,249.99 | 249 |
| 2 | 203. | 6,250.00 | to | 6,274.99 | 250 |
| 3 | 204. | 6,275.00 | to | 6,299.99 | 251 |
| 4 | 205. | 6,300.00 | to | 6,324.99 | 252 |
| 5 | 206. | 6,325.00 | to | 6,349.99 | 253 |
| 6 | 207. | 6,350.00 | to | 6,374.99 | 254 |
| 7 | 208. | 6,375.00 | to | 6,399.99 | 255 |
| 8 | 209. | 6,400.00 | to | 6,424.99 | 256 |
| 9 | 210. | 6,425.00 | to | 6,449.99 | 257 |
| 10 | 211. | 6,450.00 | to | 6,474.99 | 258 |
| 11 | 212. | 6,475.00 | to | 6,499.99 | 259 |
| 12 | 213. | 6,500.00 | to | 6,524.99 | 260 |
| 13 | 214. | 6,525.00 | to | 6,549.99 | 261 |
| 14 | 215. | 6,550.00 | to | 6,574.99 | 262 |
| 15 | 216. | 6,575.00 | to | 6,599.99 | 263 |
| 16 | 217. | 6,600.00 | to | 6,624.99 | 264 |
| 17 | 218. | 6,625.00 | to | 6,649.99 | 265 |
| 18 | 219. | 6,650.00 | to | 6,674.99 | 266 |
| 19 | 220. | 6,675.00 | to | 6,699.99 | 267 |
| 20 | 221. | 6,700.00 | to | 6,724.99 | 268 |
| 21 | 222. | 6,725.00 | to | 6,749.99 | 269 |
| 22 | 223. | 6,750.00 | to | 6,774.99 | 270 |
| 23 | 224. | 6,775.00 | to | 6,799.99 | 271 |
| 24 | 225. | 6,800.00 | to | 6,824.99 | 272 |

| | | | | | |
|----|------|----------|----|----------|-----|
| 1 | 226. | 6,825.00 | to | 6,849.99 | 273 |
| 2 | 227. | 6,850.00 | to | 6,874.99 | 274 |
| 3 | 228. | 6,875.00 | to | 6,899.99 | 275 |
| 4 | 229. | 6,900.00 | to | 6,924.99 | 276 |
| 5 | 230. | 6,925.00 | to | 6,949.99 | 277 |
| 6 | 231. | 6,950.00 | to | 6,974.99 | 278 |
| 7 | 232. | 6,975.00 | to | 6,999.99 | 279 |
| 8 | 233. | 7,000.00 | to | 7,024.99 | 280 |
| 9 | 234. | 7,025.00 | to | 7,049.99 | 281 |
| 10 | 235. | 7,050.00 | to | 7,074.99 | 282 |
| 11 | 236. | 7,075.00 | to | 7,099.99 | 283 |
| 12 | 237. | 7,100.00 | to | 7,124.99 | 284 |
| 13 | 238. | 7,125.00 | to | 7,149.99 | 285 |
| 14 | 239. | 7,150.00 | to | 7,174.99 | 286 |
| 15 | 240. | 7,175.00 | to | 7,199.99 | 287 |
| 16 | 241. | 7,200.00 | to | 7,224.99 | 288 |
| 17 | 242. | 7,225.00 | to | 7,249.99 | 289 |
| 18 | 243. | 7,250.00 | to | 7,274.99 | 290 |
| 19 | 244. | 7,275.00 | to | 7,299.99 | 291 |
| 20 | 245. | 7,300.00 | to | 7,324.99 | 292 |
| 21 | 246. | 7,325.00 | to | 7,349.99 | 293 |
| 22 | 247. | 7,350.00 | to | 7,374.99 | 294 |
| 23 | 248. | 7,375.00 | to | 7,399.99 | 295 |
| 24 | 249. | 7,400.00 | to | 7,424.99 | 296 |

| | | | | | |
|----|------|----------|----|----------|-----|
| 1 | 250. | 7,425.00 | to | 7,449.99 | 297 |
| 2 | 251. | 7,450.00 | to | 7,474.99 | 298 |
| 3 | 252. | 7,475.00 | to | 7,499.99 | 299 |
| 4 | 253. | 7,500.00 | to | 7,524.99 | 300 |
| 5 | 254. | 7,525.00 | to | 7,549.99 | 301 |
| 6 | 255. | 7,550.00 | to | 7,574.99 | 302 |
| 7 | 256. | 7,575.00 | to | 7,599.99 | 303 |
| 8 | 257. | 7,600.00 | to | 7,624.99 | 304 |
| 9 | 258. | 7,625.00 | to | 7,649.99 | 305 |
| 10 | 259. | 7,650.00 | to | 7,674.99 | 306 |
| 11 | 260. | 7,675.00 | to | 7,699.99 | 307 |
| 12 | 261. | 7,700.00 | to | 7,724.99 | 308 |
| 13 | 262. | 7,725.00 | to | 7,749.99 | 309 |
| 14 | 263. | 7,750.00 | to | 7,774.99 | 310 |
| 15 | 264. | 7,775.00 | to | 7,799.99 | 311 |
| 16 | 265. | 7,800.00 | to | 7,824.99 | 312 |
| 17 | 266. | 7,825.00 | to | 7,849.99 | 313 |
| 18 | 267. | 7,850.00 | to | 7,874.99 | 314 |
| 19 | 268. | 7,875.00 | to | 7,899.99 | 315 |
| 20 | 269. | 7,900.00 | to | 7,924.99 | 316 |
| 21 | 270. | 7,925.00 | to | 7,949.99 | 317 |
| 22 | 271. | 7,950.00 | to | 7,974.99 | 318 |
| 23 | 272. | 7,975.00 | to | 7,999.99 | 319 |
| 24 | 273. | 8,000.00 | to | 8,024.99 | 320 |

1 108.09 (3) (a) 1. To hear and decide disputed claims, the department shall
2 establish appeal tribunals. Except as authorized in this paragraph, each of which
3 tribunal shall consist of an individual who is a permanent employee of the
4 department.

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

10 SECTION 12. 108.09 (3) (a) 2. of the statutes is created to read:

11 108.09 (3) (a) 2. The department may appoint an individual who is not a
12 permanent employee of the department to serve as a temporary reserve appeal
13 tribunal if the individual formerly served as an appeal tribunal while employed by
14 the department and retired from state service as a permanent employee. An
15 individual who is appointed to serve as a temporary reserve appeal tribunal shall be
16 an attorney who is licensed to practice in this state.

17 SECTION 13. 108.14 (2e) of the statutes is created to read:

18 108.14 (2e) The department may provide a secure means of electronic
19 interchange between itself and employing units, claimants, and other ^{persons} customers
20 which, upon request ^{to and with prior approval by the department} of a customer, may be used ^{to submit electronically} to submit electronically any
21 document ^{specified by the department that is related to} used in the administration of this chapter in lieu of any other means of
22 submission ^{or receipt specified in this chapter}. If a due date is established by statute for the submission ^{receipt} of any
23 document that is submitted electronically ^{to the department} under this subsection, then that
24 submission is timely only if the document is submitted by midnight of the statutory
25 due date.

(for departmental transmission or receipt of)

annually

1 SECTION 14. 108.14 (19) of the statutes is created to read:

2 108.14 (19) On or about February 15 of ~~each year~~ *annually*, the department shall prepare
3 and furnish to the council on unemployment insurance a report summarizing ~~its~~ *the*
4 activities related to detection and prosecution of unemployment insurance fraud in *department's*
5 the preceding year.

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TWS
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36-5

6 SECTION 15. 108.16 (8) (b) (intro.) of the statutes is amended to read:

7 108.16 (8) (b) (intro.) If the business of any employer is transferred to a single
8 transferee, the transferee is deemed a successor for purposes of this chapter, if the
9 department determines that all of the following conditions have been satisfied:

10 SECTION 16. 108.16 (8) (b) 2. of the statutes is amended to read:

11 108.16 (8) (b) 2. The transfer included at least ~~25%~~ 100% of the transferor's
12 total business as measured by comparing the payroll experience assignable to the
13 portion of the business transferred with the transferor's total payroll experience for
14 the last 4 completed quarters immediately preceding on the date of ~~transfer~~ *the* transfer.

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36-5

15 SECTION 17. 108.16 (8) (c) 4. of the statutes is created to read:

16 108.16 (8) (c) 4. The transferor transfers 100% of the transferor's total business
17 on the date of the transfer or the transferor's account was overdrawn on the date of
18 the transfer.

TWS
36-198

19 SECTION 18. 108.16 (8) (e) 4. of the statutes is created to read:

20 108.16 (8) (e) 4. The transferor transfers 100% of the transferor's total business
21 on the date of the transfer or the transferor's account was overdrawn on the date of
22 the transfer.

23 SECTION 19. 108.16 (8) (f) of the statutes is amended to read:

24 108.16 (8) (f) The successor shall take over and continue the transferor's
25 account, including its positive or negative balance and all other aspects of its

1 experience under this chapter. If the transfer included less than 100% of the
 2 transferor's total assets on the date of the transfer, the department shall allocate the
 3 transferor's experience to the ^{successor} transferee in proportion to the payroll assignable to the
 4 transferred business. The and the liability of the successor shall be proportioned to
 5 the extent of the transferred business. The transferor and the successor shall be
 6 jointly and severally liable for any amounts owed by the transferor to the fund and
 7 to the administrative account at the time of the transfer, but a successor under par.
 8 (c) is not liable for the debts of the transferor except in the case of fraud or

9 malfeasance.

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 37-9
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10 SECTION 20. 108.17 ²⁹ ~~(29)~~ of the statutes is created to read:

11 108.17 ⁽²⁹⁾ ~~(29)~~ An employer agent that files reports under sub. (2) on behalf of 25
 12 or more employers shall file those reports using an electronic medium and format
 13 approved by the department. An employer agent that becomes subject to the
 14 reporting requirement under this subsection shall file its initial reports under this
 15 subsection for the ^{4th quarter} ~~2nd reporting period~~ beginning after the quarter in which the
 16 employer agent becomes subject to the reporting requirement. Once an employer
 17 agent becomes subject to the reporting requirement under this subsection, the
 18 employer agent shall continue to file its reports under this subsection unless that
 19 requirement is waived by the department.

20 SECTION 21. 108.19 (1e) (a) and (d) of the statutes are amended to read:

21 108.19 (1e) (a) Except as provided in par. (b), each employer, other than an
 22 ^{by reimbursement in lieu of contributions} ~~employer which~~ finances benefits under s. 108.15 ^{or 108.152} ~~or 108.151~~ shall, in addition
 23 to other contributions payable under s. 108.18 and this section, pay an assessment
 24 to the administrative account for each year prior to the year 2002 ~~2004~~ equal to the

1 lesser of 0.01% of its payroll for that year or the solvency contribution that would
2 otherwise be payable by the employer under s. 108.18 (9) for that year.

3 (d) The department may expend the moneys received from assessments levied
4 under this subsection for the renovation and modernization of the unemployment
5 insurance information technology systems, including the tax and accounting system,
6 and specifically including development and implementation of a new system and
reengineering of automated processes and manual business functions.

Handwritten: 7057
38-7

SECTION 22. 108.20 (3) of the statutes is amended to read:

9 108.20 (3) There shall be included in the moneys governed by sub. (2m) any
10 amounts collected by the department under ss. 108.04 (11) (c) and (cm) and 108.22
11 (1) (a) ~~and~~, (ac), and (ad) as tardy filing fees, forfeitures, interest on delinquent
12 payments, or other penalties and any excess moneys collected under s. 108.19 (1m).

13 SECTION 23. 108.22 (1) (ad) of the statutes is created to read:

14 108.22 (1) (ad) An employer agent that is subject to the reporting requirements
15 under ~~s. 108.17 (29)~~ ⁽²⁹⁾ and ~~108.205 (9)~~ and that fails to file a contribution report in
16 accordance with s. 108.17 ⁽²⁹⁾ ~~(29)~~ may be assessed a penalty by the department in the
17 amount of \$25 for each employer whose report is not filed using an electronic format
18 and medium approved by the department.

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19 SECTION 24. 108.22 (1) (am) of the statutes is amended to read:

20 108.22 (1) (am) The interest, penalties, and the tardy filing fees levied under
21 par. (a), (ac), and (ad) shall be paid to the department and credited to the
22 administrative account.

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38-22

23 SECTION 25. 108.22 (1m) of the statutes is amended to read:

24 108.22 (1m) If an employer owes any contributions, reimbursements under s.
25 108.15 or ~~(18.15)~~, interest or fees, or payments for forfeitures or other penalties to

Handwritten: 108.151

1 the department under this chapter and fails to pay the amount owed, the department
2 has a perfected lien upon the employer's right, title and interest in all of its real and
3 personal property located in this state in the amount finally determined to be owed,
4 plus costs. Except where creation of a lien is barred or stayed by bankruptcy or other
5 insolvency law, the lien is effective when the department issues a determination of
6 the amount owed under s. 108.10 (1) and shall continue until the amount owed, plus
7 costs and interest to the date of payment, is paid. If a lien is initially barred or stayed
8 by bankruptcy or other insolvency law, it shall become effective immediately upon
9 expiration or removal of such bar or stay. The perfected lien does not give the
10 department priority over lienholders, mortgagees, purchasers for value, judgment
11 creditors, and pledges whose interests have been recorded before the department's
12 lien is recorded.

13 SECTION 26. 108.225 (1) (a) to (c) of the statutes are amended to read:

14 108.225 (1) (a) ~~"Contributions" include~~ "Contribution" includes a
15 reimbursement under s. 108.15, or 108.15², interest for a nontimely payment, fees,
16 and any penalties payment due for a forfeiture or other penalty assessed by the
17 department under this chapter.

18 (b) "Debt" means a delinquent contribution or repayment of a benefit
19 overpayment, or any liability of a 3rd party for failure to surrender to the department
20 property or rights to property subject to levy after proceedings under sub. (4) (b) and
21 s. 108.10² to determine that liability.

22 (c) "Debtor" means a person who owes the department delinquent contributions
23 or a benefit overpayment a debt. *OK plain space*

24 SECTION 27. 108.225 (16) (intro.) of the statutes is amended to read:

1 108.225 (16) WAGES EXEMPT FROM LEVY. (intro.) In the case of benefit
 2 overpayments, ~~the~~ and forfeitures imposed upon an employing unit under s. 108.04
 3 (11) (c), an individual debtor is entitled to an exemption from levy of the greater of
 4 the following:

5 **SECTION 28.** 230.12 (1) (g) of the statutes is created to read:

6 230.12 (1) (g) *Temporary reserve appeal tribunal.* The compensation plan shall
 7 include a provision authorizing the department of workforce development to pay any
 8 individual who was previously employed by the department of workforce
 9 development and who is appointed to limited term employment as a temporary
 10 reserve appeal tribunal under s. 108.09 (3) (a) 2. not more than the base pay rate that
 11 the individual was paid at the time of his or her separation from the department of
 12 workforce development, plus any across-the-board and discretionary intervening
 13 adjustments that were made under the compensation plan or applicable collective
 14 bargaining agreement to the base pay rate for the position that was previously filled
 15 by the individual during the time between the individual's separation from the
 16 department of workforce development and the individual's appointment as a
 17 temporary reserve tribunal. For the purpose of calculating the amount of any
 18 discretionary intervening adjustment, the amount shall be limited to the amount
 19 that would have been generated by the employee.

20 **SECTION 29. Nonstatutory provisions.**

21 (1) **OFFSET OF SOCIAL SECURITY BENEFITS.**

22 (a) In this section: ^(CS)

23 1. "Base period wages" has the meaning given in section 108.02 (4m) of the
 24 statutes.

25 2. "Employer" has the meaning given in section 108.02 (13) of the statutes.

1 (b) Notwithstanding section 108.04 (7), 1999 stats., for each week of
2 unemployment beginning in 2002, if a claimant receives a payment under the ^{Federal} social
3 security act (42 USC 301, et seq.) that is contributed to by an employer from which
4 the claimant has base period wages, the reduction that applies to the benefits
5 payable to the claimant for that week is 50% of the amount that would otherwise
6 apply for that week under section 108.04 (7), 1999 stats.

7 (2) ~~RULE MAKING.~~

8 (a) The department of workforce development shall submit in proposed form
9 rule changes to the legislative council staff under section 227.15 (1) of the statutes
10 no later than the first day of the 11th month beginning after the effective date of this
11 paragraph: *(Wisconsin Administrative Code)*

12 1. To amend ~~Wis Adm Code~~ section DWD 100.02 (28) for the purpose of
13 decreasing the number of hours per week for work to be considered full time to 32.

14 2. To establish a specified level of repeated absenteeism or repeated tardiness
15 that constitutes misconduct for purposes of section 108.04 (5) of the statutes.

16 3. To specify, in accordance with applicable administrative and judicial
17 interpretations, what constitutes an "establishment" for purposes of the
18 disqualification from receipt of unemployment insurance benefits because of a labor
19 dispute in an establishment in which an employee is or was employed under section
20 108.04 (10) of the statutes.

21 (b) The department of workforce development shall promulgate an emergency
22 rule under section 227.24 of the statutes to amend ~~Wis Adm Code~~ section DWD
23 129.01 (1) for the purpose of extending the deadline for filing an initial claim for
24 unemployment insurance benefits by 7 days. Notwithstanding section 227.24 (1) (c)
25 and (2) of the statutes, the emergency rule may remain in effect until the first day

1 of the 11th month beginning after the effective date of this paragraph or until the
 2 date on which a permanent rule relating to the same subject matter takes effect,
 3 whichever is sooner. Notwithstanding section 227.24 (1) (a) and (3) of the statutes,
 4 the department is not required to provide evidence that promulgating a rule under
 5 this paragraph as an emergency rule is necessary for the preservation of the public
 6 peace, health, safety, or welfare and is not required to provide a finding of emergency
 for a rule promulgated under this paragraph.

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~~(#13)~~ POSITION AUTHORIZATIONS. The authorized FTE positions for the department
 of workforce development are increased by 15.0 FED positions for the period ending
 on June 30, 2004, to be funded from the appropriation under section 20.445 (1) (n)
 of the statutes, for the purpose of assisting with unemployment insurance
 information technology projects.

SECTION 30. Appropriation changes.

(1) In the schedule under section 20.005 (3) of the statutes for the appropriation
 to the department of workforce development under section 20.445 (1) (gf) of the
 statutes, as affected by the acts of 2001, the dollar amount is increased by \$250,000
 for fiscal year 2001-02 to pay employment service costs for which federal aid was
 disallowed.

~~(2) In the schedule under section 20.005 (3) of the statutes for the appropriation
 to the department of workforce development under section 20.445 (1) (nb) of the
 statutes, as affected by the acts of 2001, the dollar amount is increased by \$-0- for
 fiscal year 2001-02.~~

~~SECTION 31. Initial applicability.~~

(1) The treatment of section 108.02 (15) (j) 4., 5., and 6. of the statutes first
 applies to services performed after December 31, 2000.

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1 ~~(#)~~ The treatment of section 108.04 (7) (h) and (8) (c) of the statutes first applies
 2 with respect to determinations issued under section 108.09 or 108.10 of the statutes
 3 on December 30, 2001.

4 ~~(#)~~ The treatment of section 108.04 (16) (b) of the statutes first applies with
 5 respect to ~~weeks of unemployment or voluntary terminations occurring on January~~
 6 ~~7, 2001.~~ *determinations issued under section 108.09 or 108.10 of the statutes on*
December 30, 2001.

7 ~~(#)~~ The treatment of section 108.05 (7) (a) 1. and (f) 1. of the statutes first
 8 applies to weeks of unemployment beginning on January 5, 2003.

9 ~~(#)~~ The treatment of sections 108.17⁽²⁹⁾~~(29)~~, 108.20 (3), ~~108.205(2) and (3)~~ and
 10 108.22 (1) (ad) and (am) of the statutes first applies with respect to reports due for
 11 the reporting period or calendar quarter that includes March 31, 2003.

12 ~~(#)~~ The treatment of section 108.16 (8) (b) (intro.) and 2., (c) ~~intro. and 4.~~^e and
 13 (f) first applies to ~~transfers of businesses occurring after December 31, 2001, and to~~
 14 ~~transfers of businesses of which the department of workforce development receives~~
 15 ~~notice after January 31, 2002.~~ *partial*

FWJ
43-1615

17 ~~(#)~~ The treatment of section 108.22 (1m) of the statutes first applies with
 18 respect to liabilities that accrue on the effective date of this subsection.

19 ~~(#)~~ The treatment of section 108.225 (1) (a) to (c) and (16) (intro.) of the statutes
 20 first applies with respect to determinations issued under section 108.10 of the
 21 statutes on the effective date of this subsection.

SECTION 32. Effective date.

(1) This act takes effect on the first Sunday after publication.

(END)

INS 3A:

Coverage and financing of benefits by Indian tribes and tribal units

Currently, the unemployment insurance law of this state applies to Indian tribes so that the tribes or units are generally subject to the requirement to pay contributions (taxes) to this state on services performed for them and employees of the tribes are potentially eligible to claim benefits. However, under federal law, tribes that are recognized by the federal government are not generally subject to the jurisdiction of this state except as federal law permits or requires. On December 20, 2000, the federal government required this state to make Indian tribes subject to the unemployment insurance law of this state and to pay benefits to employees of the tribes to the same extent as other employers and employees generally.

This bill specifically applies the unemployment insurance law of this state to Indian tribes and their employees. However, in accordance with federal requirements, the bill accords Indian tribes, tribal units, or combinations of units the privilege of financing the payment of benefits to their employees on a reimbursement basis after benefits are claimed in lieu of payment of regular contributions as is generally required of most other employers. The bill also prescribes procedures for and restrictions on the election of reimbursement financing by Indian tribes, tribal units, and combinations of units.

tribal ✓

tribal

INS 3B:

Deferral of first quarter contribution liability

Currently, if an employer is liable for the payment of contributions (taxes), the employer must make regular payments for the periods specified by (DWD). This bill codifies the existing requirement that these payments be made on a quarterly basis. The bill also permits an employer that has a first quarter contribution liability of at least \$5,000 and that is not delinquent in making its contribution payments or in paying any interest, penalties, or fees assessed against the employer for unemployment insurance purposes to defer payment of up to 60% of the contribution liability of the employer for the first quarter of the year in which the liability accrues (normally payable by April 30) without payment of interest, if the employer pays at least 30% of that liability by the following July 31, an additional 20% of that liability by the following October 31 and any remaining liability by the following January 31. Under the bill, if an employer fails to make a deferred payment of contribution liability when due, the employer must pay interest on all contribution liability for the calendar year in which the liability accrues retroactive to April 30 of that year.

the department of workforce development ✓

INS 5A:

Treatment of employee leasing arrangements

Currently, an employer is generally liable for contributions (taxes) or benefit reimbursements based on an individual's employment if the individual is subject to the employer's control or direction over the performance of the individual's services. However, if an individual performs services for a client or customer of an employee service company under contract, the employee service company is liable for the contributions (taxes) or benefit reimbursements based on those services under certain specified conditions. This bill discontinues the existing category of "employee service company" and replaces it with two new categories called "professional employer organization" and "temporary help company". Under the bill, a professional employer organization or a temporary help company is treated as the employer of individuals who perform services for the entities with whom the organizations or companies contract under certain specified conditions. Professional employer organizations generally engage individuals on a permanent basis to perform services for the entities with whom they contract, whereas temporary help companies engage individuals on a temporary basis to support or supplement the permanent workforce of the entities with whom they contract. ✓

INS 6A:

Claimant eligibility reviews

This bill directs DWD to conduct reviews of claimants for unemployment insurance benefits in the 2001-03 fiscal biennium to verify adherence to work search requirements and other conditions of eligibility.

2001-2002 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3682/P4ins
JTK.....

INS 6-1:

SECTION 1. 20.445 (1) (gh) (title) of the statutes is amended to read:

20.445 (1) (gh) (title) ~~Unemployment tax and accounting system information~~
technology systems; assessments.

History: 1971 c. 125 ss. 156, 522 (1); 1971 c. 211, 215; 1971 c. 228 s. 44; 1971 c. 259; 1973 c. 90, 180, 243, 333; 1975 c. 39, 147, 224, 274, 344; 1975 c. 404 ss. 3, 10 (1); 1975 c. 405 ss. 3, 11 (1); 1977 c. 29, 48, 203, 418; 1979 c. 34 ss. 512 to 522, 2102 (25) (a); 1979 c. 189, 221, 309; 1979 c. 329 s. 25 (1); 1979 c. 350 ss. 3, 27 (6); 1979 c. 353, 355; 1981 c. 20, 36, 92, 93, 317, 325, 364; 1983 a. 8; 1983 a. 27 ss. 411 to 425; 1983 a. 98 ss. 1, 31; 1983 a. 192, 384, 388, 410; 1985 a. 17, 29, 153, 313, 332; 1987 a. 27; 1987 a. 38 ss. 2 to 4, 136; 1987 a. 399, 403; 1989 a. 31, 44, 64, 77, 254, 284, 359; 1991 a. 39 ss. 372c, 545r, 545t, 545v, 547, 548, 548g, 548m, 549, 549b, 549g, 549p; 1991 a. 85, 89, 269, 315; 1993 a. 16, 126, 243, 437, 491; 1995 a. 27 ss. 772mm, 772mn, 776p to 778b, 778L, 778n, 778q, 778v, 778z to 780m, 781m to 782p, 782u, 841, 842, 849, 850, 854, 855, 858c, 873 to 876, 878, 880, 890 to 896, 962 to 1014c, 9126 (19), 9130 (4); 1995 a. 113 s. 2t; 1995 a. 117, 201, 216, 225, 289; 1995 a. 404 ss. 4, 6 to 8, 10 to 17; 1997 a. 3; 1997 a. 27 ss. 610 to 642m, 722; 1997 a. 35, 38, 39, 105, 112, 191, 235, 236, 237, 252; 1999 a. 9 ss. 270, 458 to 478; 1999 a. 13, 32.

INS 6-3:

SECTION 2. 108.02 (10m) of the statutes is amended to read:

108.02 (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.

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.

SECTION 3. 108.02 (12m) (intro.) of the statutes is renumbered 108.02 (24m)

(intro.) and amended to read:

108.02 (24m) ~~EMPLOYEE SERVICE TEMPORARY HELP COMPANY.~~ (intro.) ~~Employee service~~ ^{cc} Temporary help company means ~~a leasing company or temporary help service~~ ^A an entity which contracts with clients or customers a client to supply individuals to perform services for the client or customer, 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

From

seasonal demands or special assignments or projects, and which, both under contract and in fact:

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.

SECTION 4. 108.02 (12m) (a) and (b) of the statutes are renumbered 108.02

(24m) (a) and (b) and amended to read:

108.02 (24m) (a) Negotiates with clients ~~or customers~~ for such matters as time, place, type of work, working conditions, quality, and price of the services;

~~108.02 (12m)~~ (b) Determines assignments or reassignments of individuals to its clients ~~or customers~~, even if the individuals retain the right to refuse specific assignments;

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.

SECTION 5. 108.02 (12m) (c) and (d) of the statutes are renumbered 108.02

(24m) (c) and (d).

SECTION 6. 108.02 (12m) (e) of the statutes is renumbered 108.02 (24m) (e) and amended to read:

108.02 (24m) (e) Hires and terminates individuals who perform services for the clients ~~or customers~~.

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.

SECTION 7. 108.02 (13) (a) of the statutes is amended to read:

108.02 (13) (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.

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.

SECTION 8. 108.02 (15) (f) (intro.) of the statutes is amended to read:

108.02 (15) (f) (intro.) "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:

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.

SECTION 9. 108.02 (15) (g) (intro.) of the statutes is amended to read:

108.02 (15) (g) (intro.) "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:

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.

SECTION 10. 108.02 (15) (gm) of the statutes is created to read:

108.02 (15) (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.

SECTION 11. 108.02 (15) (n) of the statutes is amended to read:

108.02 (15) (n) If any employment for a government unit, Indian tribe or nonprofit organization excluded under other paragraphs of this subsection is

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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.

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.

INS 7-12:

SECTION 12. 108.02 (17m) of the statutes is created to read:

108.02 (17m) "Indian tribe" has the meaning given for "Indian tribe" under in 25 USC 450b (e), and includes any subdivision, subsidiary, or business enterprise that is wholly owned by such an entity.

SECTION 13. 108.02 (21e) of the statutes is created to read:

108.02 (21e) PROFESSIONAL EMPLOYER ORGANIZATION. "Professional employer organization" means any person who contracts to provide the permanent employee workforce of a client under a written leasing contract and who under contract and in fact:

- (a) Hires and terminates the permanent employees who perform services for the client;
- (b) Determines the job assignments of permanent employees and assigns them on a permanent basis to perform service for the client;
- (c) Sets the rate of pay of the permanent employees, whether or not through negotiations;
- (d) Has the obligation to and pays the permanent employees from its own accounts;

(e) Has a general right of direction and control over the permanent 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;

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

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

(h) Provides notice of the employee leasing arrangement to the permanent employees; and

(i) Gives written notice to the department of any employee leasing agreement in such manner as the department prescribes.

SECTION 14. 108.02 (22m) of the statutes is amended to read:

108.02 (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.

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.

INS 8-11:

SECTION 15. 108.04 (13) (d) 4. (intro.) of the statutes is amended to read:

108.04 (13) (d) 4. (intro.) 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:

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.

SECTION 16. 108.02 (29) of the statutes is created to read:

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

(14).

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INS 8-17:

SECTION 17. 108.04 (17) (b) of the statutes is amended to read:

108.04 (17) (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 such a 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 such a 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 such a 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 such a government unit, Indian tribe, or nonprofit organization in the 2nd such term.

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.

SECTION 18. 108.04 (17) (h) of the statutes is amended to read:

108.04 (17) (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 such a 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 such a government unit, Indian tribe, or nonprofit organization in the period immediately following the vacation period or holiday recess.

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.

INS 34-22:

SECTION 19. 108.065 (1) of the statutes is amended to read:

108.065 (1) ~~An employee service~~ 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.

History: 1987 a. 255; 1993 a. 373; 1997 a. 39.

SECTION 20. 108.065 (1m) of the statutes is created to read:

108.065 (1m) A professional employer organization is the employer of the permanent 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.

SECTION 21. 108.067 of the statutes is created to read:

108.067 Professional employer organizations and leasing agreements.

(1) Each professional employer organization shall annually submit to the department, no later than March 31, in the form prescribed by the department, a report containing a list of all clients with which the organization has employee leasing agreements as of the preceding December 31 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 the agreement exist.

INS 36-5:

SECTION 22. 108.141 (7) (c) of the statutes is created to read:

108.141 (7) (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.

SECTION 23. 108.152 of the statutes is created to read:

108.152 Financing benefits for employees of Indian tribes. (1) ELECTION OF REIMBURSEMENT FINANCING. Each Indian tribe which 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 which 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.

(c) No election of reimbursement financing is valid unless the Indian tribe or tribal unit has satisfied the requirements of sub. (3) within 60 days after it files the notice of election.

(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 3rd 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 2.7% on its payroll for each of the next 3 calendar years.

(3) ASSURANCE OF REIMBURSEMENT. An Indian tribe or tribal unit electing reimbursement financing under sub. (1) shall file assurance of reimbursement in the same manner and subject to the conditions provided for other employers under s. 108.151 (4). ✓

(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 units in accordance with any valid election made under subs. ✓

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✓ ✓
(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 OR FILE ASSURANCE OF REIMBURSEMENT.

(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, or fails to file or maintain the required assurance of reimbursement as provided in subs. (1) (c) and (3):

1. The department shall immediately notify the federal Internal Revenue Service and the ~~the~~ Department of Labor of that failure.

federal

2. Any valid election of reimbursement financing is terminated as of the end of the current calendar year and any pending election that fails to meet the requirement to file an assurance of reimbursement under sub. (1) (c) is terminated immediately.

3. The department may consider the ~~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.

SECTION 24. 108.16 (6) (g) of the statutes is amended to read:

108.16 (6) (g) Any payment received for the balancing account under s. 108.15 or 108.152.

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.

SECTION 25. 108.16 (6m) (a) of the statutes is amended to read:

108.16 (6m) (a) The benefits thus chargeable under s. 108.04 (1) (f), (5), (7) (h), (8) (a), or (13) (c) or (d), 108.07 (3), (3r), (5) (b), (5m), (6), or (8), 108.14 (8n) (e), 108.141 or, 108.151, or 108.152 or sub. (6) (e) or (7) (a) and (b).

INS 36-14:

SECTION 26. 108.16 (8) (b) 3. of the statutes is amended to read:

108.16 (8) (b) 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.

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.
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.

SECTION 27. 108.16 (8) (c) 3. of the statutes is amended to read:

108.16 (8) (c) 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.

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.

INS 36-18:

SECTION 28. 108.16 (8) (e) 3. of the statutes is amended to read:

108.16 (8) (e) 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.

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.

INS 37-9:

SECTION 29. 108.16 (8) (L) of the statutes is created to read:

108.16 (8) (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.

SECTION 30. 108.17 (2) of the statutes is amended to read:

108.17 (2) 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, ~~for such periods and 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 ~~reporting period~~ 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.

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.

SECTION 31. 108.17 (2c) of the statutes is created to read:

108.17 (2c) (a) Except as provided in pars. (d) and (e), an employer that has a first quarter contribution liability of \$5,000 or more may 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 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.

INS 38-7:

SECTION 32. 108.19 (1m) of the statutes is amended to read:

108.19 (1m) Each employer subject to this chapter as of the date a rate is established under this subsection shall pay an assessment to the administrative account 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) ~~or~~, 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 contribution reports filed by the employer 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 amounts shall be retained in the administrative account and utilized for the purposes specified in s. 108.20 (2m).

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.

INS 38-22:

SECTION 33. 108.22 (1) (b) of the statutes is amended to read:

108.22 (1) (b) If the due date of a report or payment under s. 108.15 (5) (b), 108.151 (5) (f), 108.16 (8), 108.17 (2), 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.

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.

SECTION 34. 108.22 (1) (e) of the statutes is amended to read:

108.22 (1) (e) Any notice filed under s. 108.15 (3) (a) or (b) or 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.

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.

INS 42-7:

(H) INITIAL ELECTION OF REIMBURSEMENT FINANCING BY INDIAN TRIBES AND TRIBAL UNITS. Notwithstanding section 108.152 (1) (a) of the statutes, as created by this act, an Indian tribe or tribal unit may file a written notice of election of reimbursement financing for unemployment insurance benefits under that paragraph for the 2002 calendar year no later than March 31, 2002.

(I) DEFERRAL OF FIRST QUARTER CONTRIBUTION LIABILITY. Notwithstanding section ~~(Q)~~ ^(X) of this act, *auto ref. "KB"* if the secretary of workforce development determines that the necessary programming enhancements for the unemployment insurance tax and accounting system have not been completed in time to permit implementation of the treatment of sections 108.17 (2) and ~~(2e)~~ ^(2c) and 108.22 (1) (b) of the statutes by this act with respect to contributions payable for the first quarter of the 2003 calendar year, the secretary may order implementation of that treatment to occur with respect to contributions payable for the first quarter of the 2004 calendar year.

(J) CLAIMANT ELIGIBILITY REVIEWS. The department of workforce development shall, through reallocation of existing resources of the department, conduct review of claimants for unemployment compensation benefits in the 2001-03 fiscal biennium to verify adherence to work search requirements and other conditions of eligibility.

non stat. sub.
auto ref. "KA"

INS 42-23:

(1) The treatment of sections 108.02 (10m), (13) (a), (15) (f) (intro.), (g) (intro.), (gm), and (n), (17m), and (22m), 108.04 (13) (d) 4. (intro.) and (17) (b) and (h), 108.141 (7) (c), 108.152, 108.16 (6) (g), (6m) (a), and (8) (b) 3, (c) 3., and (e) 3., 108.19 (1e) (a)

(intro.), (a), (b), (c), (d), and (e)

(with respect to reimbursement financing by Indian tribes and tribal units) and (1m), and 108.22 (1) (e) of the statutes first applies with respect to employment after December 31, 2001.

(2) The treatment of sections 108.02 (12m), (21e) and (29), 108.065 (1) and (1m), 108.067, and 108.16 (8) (L) of the statutes first applies with respect to determinations issued under sections 108.09 and 108.10 of the statutes in the first week beginning in January 2002 or, in relation to determinations that are appealed, to decisions issued under sections 108.09 and 108.10 of the statutes in the first week beginning in January 2002.

INS 43-15:

auto ref. "KB"

~~JTK: this should be (2e) (2)~~

() The treatment of sections 108.17 (2) and (2c) and 108.22 (1) (b) of the statutes first applies with respect to contributions payable for the first quarter of the 2003 calendar year.

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3682/P4dn
JTK.....

Michelle Kho:

1. This draft includes all items that I know about except the exclusion ~~from~~ the definition of "employment" for certain services provided to medicaid recipients. In statutory drafting, we don't incorporate references to the Administrative Code because this is substatutory law and can be changed administratively, thereby creating a bad reference. It also introduces a delegation issue. We have found ^{that} there is almost always a means of conveying the desired concept without incorporating the references, and we will try to find a way to do that on the next draft. ^{from}

2. Concerning the references to ^{AA} Indian tribes that parallel existing references to governmental units, it seemed to me that a reference needs to be inserted in s. 108.04 (13) (d) 4. (intro.), stats., which relates to reimbursement financing. In addition, the following statutes contain references to government units that might logically also be applied to Indian tribes, but because I didn't think it was necessary to extend their application, I did not do so: Sections 108.02 (12) (b) (intro.), ~~and~~ (bm) (intro.), and (c), (13) (e), and (15) (k), 108.04 (17) (e), and 108.05 (2) (b) (intro.). ^a

3. Concerning proposed s. 108.152, relating to financing of benefits for employees of Indian tribes:

a. This draft attempts to follow the substance of your instructions, but because the text of s. 108.151, stats., which serves as a loose model, is based on s. 108.15, stats., and some of that language goes back 60 years, it was not possible to adhere to the exact verbiage.

b. I did not include your proposed sub. (1), because coverage is already dealt with earlier in the chapter; the language does not appear in s. 108.151, stats., and the rewrite committee had recommended its deletion from s. 108.15, stats., as surplusage.

c. I ^{merged} relocated the 2nd sentence of your sub. (2), relating to the contribution rate after termination of election, ^{with the following subsection} to sub. (2), which relates to that subject; this permitted the remaining language in your subs. (1) and (2), which is somewhat redundant, to be combined. ^(*)

d. In proposed s. 108.152 (2) (a), I changed the initial period for electing reimbursement from 2 years to 3 years to be consistent with s. 108.151 (4) (a) 1., stats., and proposed s. 108.152 (5) (a). The rewrite committee had made that change to s. 108.151 (3) (a), stats. If you agree with this change, do you want to change s. 108.151 (3) (a), stats., also?

e. I inserted a reference to penalties in proposed s. 108.152 (5) (b) to parallel the treatment in proposed s. 108.152 (6) (a).

4. Concerning proposed s. 108.067 (1), relating to reports by professional employer organizations, I inserted a provision which causes all the reports to cover the one-year period ending on the December 31 preceding the due date (March 31). Substitute a different date if you wish, but I think it is desirable to have all the reports cover the same period of time.

5. The initial applicability provision that appears in this draft for the changes relating to professional employer organizations is the same type of provision that was used in 1987 Act 255, which created employee leasing companies.

6. Concerning the deferral of first-quarter UI contribution liability, s. 108.17 (2), stats., does not currently require quarterly contribution reports and payments, but rather leaves it up to the department to establish reporting periods. In order to accomplish the deferral with the specificity you have in mind, it seemed to me that we must first lay in place the quarterly reporting requirement that has been established administratively. This draft therefore amends s. 108.17 (2), stats., to accomplish that. This change also permits substitution of the term "quarter" for the term "reporting period" in proposed s. 108.17 (2g), as you requested.

7. This draft deletes the appropriation increase for the appropriation under ~~s. 20.445 (1) (nb), stats.~~ This appropriation provides federal funding for UI information technology systems development. I assume that you either have sufficient unencumbered moneys in this appropriation account or will not be expending any federal moneys for this purpose in the 2001-03 fiscal biennium. Under the draft, funding for UI information technology systems development can also be drawn from the appropriation under s. 20.445 (1) (gh), stats., which is derived from state program revenue. However, since that appropriation is not a sum certain appropriation, no appropriation increase is required.

8. Concerning the initial applicability for the change to s. 108.04 (16) (b), stats., relating to approved training, your recent memos request both a change and a deletion. This draft reflects the requested change. I will delete it entirely if you wish, but this item does seem to make a substantive change since current law does not treat the issue of training provided under either EDWAA or the Workforce Investment Act.

9. Concerning proposed s. 108.14 (2e), relating to electronic submission and receipt of documents, the language in the previous draft, in my view, authorized either computerized or facsimile transmission, or both, if approved by the department. The suggested revision seems to suggest that facsimile transmission is already authorized and steps on from there. However, there is currently no reference to facsimile transmission in ch. 108, stats. This draft, therefore, makes essentially the changes you requested but retains the original coverage of this subsection so that the department may apply it to both computerized and facsimile transmission. Please let me know if this is not in accord with your intent.

10. The reference to reimbursements in s. 108.22 (1m), stats, continues to be appropriate because the special definition of "contribution" under s. 108.225 (1) (a), stats, only applies in s. 108.225, stats. 3.

11. This draft clarifies the analysis of the change in coverage for the nonimmigrant visa holders.

12. The reduction of the social security offset in 2003 appears in the nonstatutory text under SECTION ~~(1)~~ (1).

Jeffery T. Kuesel
Managing Attorney
Phone: (608) 266-6778

JPS:

*Fill in SEC.
number from
p. 40, l. 20, of
rough copy of
draft.*

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3682/P4dn
JTK:kmg:jf

September 26, 2001

Michelle Kho:

1. This draft includes all items that I know about except the exclusion from the definition of "employment" for certain services provided to medicaid recipients. In statutory drafting, we don't incorporate references to the Administrative Code because this is substatutory law and can be changed administratively, thereby creating a bad reference. It also introduces a delegation issue. We have found that there is almost always a means of conveying the desired concept without incorporating the references, and we will try to find a way to do that on the next draft.

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a. This draft attempts to follow the substance of your instructions, but because the text of s. 108.151, stats., which serves as a loose model, is based on s. 108.15, stats., and some of that language goes back 60 years, it was not possible to adhere to the exact verbiage.

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s. 108.152 (5) (a). The rewrite committee had made that change to s. 108.151 (3) (a), stats. If you agree with this change, do you want to change s. 108.151 (3) (a), stats., also?

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department may apply it to both computerized and facsimile transmission. Please let me know if this is not in accord with your intent.

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11. This draft clarifies the analysis of the change in coverage for the nonimmigrant visa holders.

12. The reduction of the social security offset in 2003 appears in the nonstatutory text under SECTION 63 (1).

Jeffery T. Kuesel
Managing Attorney
Phone: (608) 266-6778

Kuesel, Jeffery

From: Smith, Thomas E - DWD UI
Sent: Wednesday, September 26, 2001 9:39 AM
To: Kuesel, Jeffery
Cc: Frigo, Greg; Kho, Michelle; Tillema, Dick
Subject: Exclusion from "Employment" of Certain Services to Medicare Recipients

Jeff: Attached is the most recent draft. The HFS people have also suggested that the word "comprise" replace the word "are" at the end of the first line. I don't like their suggested word but I'll leave it up to you to select an appropriate word.



Medicaid Recipient
Exclusion.d...

Exclusion from "Employment" of Certain Services to Medicare Recipients

108.02(15)(k)20 Provided to a recipient of medical assistance under ch. 49 by an individual and not a home health agency if the service is:

- a. Private duty nursing service or part-time intermittent care provided by an individual who is certified by the department of health and family services under s. 49.45(2)(a)11. as a nurse in independent practice or an independent nurse practitioner; or
- b. Respiratory care service for ventilator-dependent individuals authorized under s. 45.46(2)(b)6m. provided by an individual who is certified by the department of health and family services under 49.45(2)(a)11. as a provider of respiratory care services in independent practice.

Kuesel, Jeffery

From: Smith, Thomas E - DWD UI
Sent: Thursday, September 27, 2001 2:26 PM
To: Kuesel, Jeffery
Cc: Kho, Michelle
Subject: Effective Date For Exclusion of F, J, M & Q Visa Holders

Jeff,

The effective date for this exclusion should be changed to 1/1/99.

Kuesel, Jeffery

From: Kho, Michelle
Sent: Wednesday, September 26, 2001 4:51 PM
To: Kuesel, Jeffery
Cc: Smith, Thomas E - DWD UI
Subject: PEO

Jeff,

Here are the changes to the PEO definition that we received from management. We agree to all of management's changes (in red), except that we want the term "non-temporary" (or "nontemporary", however you think it should be spelled) to replace "regular" in line 2 of the document.

Also, in s. 108.65(3)(a), of the second page, third line, it should read "the due date of the first quarterly report in "



Statutory Changes
to Create PE...

Statutory Changes to Create PEO Definition Under Ch. 108

108.02(21m) Professional Employer Organization. "Professional employer organization" (PEO), means any person who contracts to provide the ~~permanent regular~~ ^{non temporary, ongoing} on-going employee workforce of a client under a written employee leasing contract and who under contract and in fact:

- (a) Hires and terminates the ~~permanent~~ employees who perform services for its clients, in conjunction with the client, as co-employers;
- (b) Determines the job assignments of permanent employees and assigns them on a permanent basis to perform service for the client Retains the right to reassign employees to different clients;
w/ consent of the client
- (c) Sets the rate of pay of the ~~permanent~~ employees, whether or not through negotiation;
- (d) Has the obligation to and pays the ~~permanent~~ employees from its own accounts
- (e) Has a general right of direction and control over the ~~permanent~~ employees it provides to its clients, including corporate officers, which general right may be shared with the client. However, the client's retention of a degree of direction and control necessary to allow the client to conduct its business, meet any fiduciary responsibility or comply with any applicable regulatory or statutory requirements shall not be deemed to negate the general or shared right of the professional employer organization;
- (f) Assumes responsibility for the unemployment insurance coverage of the ~~permanent~~ employees, files all required reports pays all required contributions due on the wages of those employees and otherwise complies with all the provisions of this chapter applicable to employers.
- (g) Has the obligation to establish, fund and administer ~~any~~ employee benefits plans for the permanent employees it provides to its clients.
- (h) Provides notice of the employee leasing arrangement to the permanent employees it assigns to co-employs with its clients.
- (i) Gives written notice to the department of any employee leasing agreement in such manner as the department prescribes.

108.02(1224m) EMPLOYEE SERVICE TEMPORARY HELP COMPANY. "Employee service Temporary help company" means an leasing company or temporary help service entity which contracts with clients or customers to supply individuals to perform services for the client or customer on a temporary basis to support or supplement the workforce of the client or

- (c) A professional employer organization shall not be considered a successor to the client's employer account under s. 108.16 by virtue of engaging prior employees of the client to perform services for the client under an employee leasing agreement.
- (d) Notwithstanding s. 108.02(13)(i), the department will maintain the employer account of a PEO client in an open but inactive status for a period of 5 full calendar years after the commencement of an employee leasing agreement between the client and a PEO. If the employee leasing agreement is terminated prior to the end of the 5-year period the client may so notify the department and resume reporting its permanent employees under its own account. S. 108.02(13)(i) shall apply if the employee leasing agreement is terminated before the end of the 5-year period and the conditions for termination of coverage set forth therein exist.

customer in situations such as employee absences, temporary worker shortages, seasonal workload conditions and special assignments and projects and which, both under contract and in fact:

- (a) Negotiates with clients or customers 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 or customers, 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 or customers.

108.65 Determination of employer. (1) ~~An employee service~~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.

(2) Renumber to (4)

New:

108.65(2): A professional employer organization is the employer of the ~~permanent~~ employees it engages in employment to perform services for its clients, including corporate officers if the officer's position is included in the employee leasing agreement.

(3) PROFESSIONAL EMPLOYER ORGANIZATION MISCELLANEOUS PROVISIONS.

(a) Each professional employer organization shall ~~annually~~ submit to the department, no later than March 31, a list of all clients with which the PEO has employee leasing agreements, in such form and content as the department shall prescribe. as of the due date of the first quarter report in which the employee leasing contract is entered into, the identity of any new clients it has entered into a contractual relationship with during the reported quarter]

- (a) If an employee leasing agreement is terminated, the professional employer organization and the client shall so notify the department within 10 working days.
- (b) If a professional employer organization fails to file required reports when due or fails to pay required contributions, interest, penalties or fees when due, the department may cease to recognize the PEO as the employer of the client's permanent employees as of the beginning of the next calendar year.

Date: **September 28, 2001**
To: Jeffery Kuesel

From: Michelle Kho
Bureau of Legal Affairs

Subject: Response to DNote LRB-3682/P4dn and Additional Comments

Drafter's Note Response

- ✓ 1. Okay.
- ✓ 2. We agree with the comment.
- ✓ 3. a. Okay.
b. Okay, the language deleted is probably not strictly necessary.
c. Okay.
d. There should be no change in 108.152(2)(a). It needs to be consistent with 108.151(3)(a), not 108.151(4)(a)1.
- ✓ 4. The drafter's comment is not applicable in view of the employer-requested changes made subsequent to the comment.
- ✓ 5. Okay.
- ✓ 6. Okay.
- ✓ 7. Okay.
- ✓ 8. Please remove the initial applicability date.
- ✓ 9. If we take out "facsimile or", then the provision should cover faxes as well.
- ✓ 10. Okay.
- ✓ 11. Okay.
- ✓ 12. Okay.

Additional Comment

On p. 55 of /P4, Section 60, line 8, the new language should be amended to read:

payment due for a forfeiture under 108.04(11)(c) or other penalty