State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

RESEARCH APPENDIX -

PLEASE DO NOT REMOVE FROM DRAFTING FILE

Date Transfer Requested: 12/04/2005 (Per: JTK)

Appendix A ... Part 13 of 16

☞ The 2005 drafting file for LRB 05–2978/**11**

has been copied/added to the 2005 drafting file for

LRB 05–3956 (SB 426)

☞ The attached 2005 draft was incorporated into the new 2005 draft listed above. For research purposes, this cover sheet and the attached drafting file were copied, and added, as a appendix, to the new 2005 drafting file. If introduced this section will be scanned and added, as a separate appendix, to the electronic drafting file folder.

☞ This cover sheet was added to rear of the original 2005 drafting file. The drafting file was then returned, intact, to its folder and filed.

State of Wisconsin
2005 – 2006 LEGISLATURE

LRB–2978/8
JTK:wlj:ch

2005 BILL

AN ACT ***to repeal*** 108.02 (15) (k) 14., 108.04 (1) (e), 108.04 (7) (f) and 108.05 (1) (j) to (m); ***to renumber*** 108.22 (1) (ad); ***to renumber and amend*** 108.105 and 108.22 (8) (b); ***to amend*** 20.445 (1) (gd), 20.445 (1) (nb), 20.445 (1) (nc), 20.445 (1) (nd), 20.445 (1) (ne), 108.02 (12) (a), 108.02 (12) (dm), 108.02 (12) (dn), 108.02 (15) (j) 5. and 6., 108.02 (21) (b), 108.02 (21e) (intro.) and (b), 108.04 (1) (b) 1., 108.04 (1) (b) 3. (intro.), 108.04 (1) (c), 108.04 (5), 108.04 (13) (c), 108.04 (13) (e), 108.04 (16) (b), 108.04 (16) (c) 2., 108.05 (1) (n) (intro.), 108.05 (3) (a), 108.05 (10) (b), 108.068 (2), 108.068 (8), 108.09 (2) (bm), 108.09 (4s), 108.151 (4) (b), 108.16 (6m) (a), 108.16 (8) (e) 1., 108.16 (8) (h), 108.17 (2g), 108.18 (1) (a), 108.18 (2) (d), 108.20 (2m), 108.205 (2), 108.22 (1) (ac), 108.22 (1) (b), 108.22 (1) (c), 108.22 (1m), 108.22 (2), 108.225 (1) (a), 108.225 (20), 108.24 (2) and 165.60; and ***to create*** 20.445 (1) (gi), 108.02 (15) (j) 7., 108.04 (5g), 108.04 (13) (g), 108.05 (1) (o) and (p), 108.09 (4n), 108.105 (2), 108.151 (7), 108.151 (8), 108.152 (7), 108.16 (6w) and (6x), 108.16 (8) (em), 108.16 (8) (im), 108.16 (8) (m) to (o), 108.17 (2b),

108.205 (1m), 108.22 (1) (ad) 2., 108.22 (8) (b) 2. and 165.066 of the statutes; **relating to:** various changes in the unemployment insurance law, authorized positions for the department of justice, making appropriations, and providing penalties.

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 $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 (period preceding a claim during which benefit rights accrue) to $329 for an employee who earns wages (or certain other amounts treated as wages) of at least $8,225 during any such quarter. This bill adjusts weekly benefit rates for weeks of unemployment beginning on or after January 1, 2006, and before January 7, 2007, to rates ranging from $51 for an employee who earns wages (or certain other amounts treated as wages) of at least $1,275 during at least one quarter of the employee's base period to $341 for an employee who earns wages (or certain other amounts treated as wages) of at least $8,525 during any such quarter; and beginning on or after January 7, 2007, to rates ranging from $53 for an employee who earns wages (or certain other amounts treated as wages) of at least $1,325 during at least one quarter of the employee's base period to $355 for an employee who earns wages (or certain other amounts treated as wages) of at least $8,875 during any such quarter.

OTHER BENEFIT CHANGES

Failure to provide notification of absenteeism or tardiness

Currently, if an employee is discharged for misconduct connected with his or her work — interpreted by the courts to include only misconduct that evinces willful or wanton disregard of the employer's interests or carelessness or negligence in the performance of duties to such degree or recurrence as to manifest culpability or wrongful intent or exhibit such behavior as to endanger the physical safety of persons on the work site — the employee is ineligible to receive benefits until seven weeks have elapsed since the end of the week in which the discharge occurs and the employee earns wages (or certain other amounts treated as wages) after the week in which the discharge occurs equal to at least 14 times the employee's weekly benefit rate in employment covered by the unemployment insurance law of any state or the federal government. In addition, all wages earned with the employer that discharges the employee are excluded in determining the amount of any future benefits to which the employee is entitled.

BILL

This bill provides that if an employee is discharged for failing to notify an employer of tardiness or absenteeism that becomes excessive, as defined in the bill, and the employer complies with requirements specified in the bill to provide notice to the employee, the employee is ineligible to receive benefits until six weeks have elapsed since the end of the week in which the discharge occurs, and the employee earns wages (or certain other amounts treated as wages) after the week in which the discharge occurs equal to at least six times the employee's weekly benefit rate in work covered by the unemployment insurance law of any state or the federal government. The disqualification created by the bill applies in lieu of the current law governing eligibility for benefits after discharges in the situations to which the disqualification applies. The provisions ~~do not~~ apply to discharges occurring ~~after June 26, 2010~~.

Determination of wages for purposes of partial unemployment benefits

Under current law, with certain exceptions, if a claimant earns wages in a given week in employment covered by the unemployment insurance law, the first $30 of the wages are disregarded and the claimant's weekly benefit payment is reduced by 67 percent of the remaining amount of wages earned. However, any amount that a claimant earns for services performed as a volunteer fire fighter, volunteer emergency medical technician, or volunteer first responder in any week does not reduce the claimant's benefit payment for that week. This bill discontinues the exclusion of amounts earned for volunteer fire fighter, volunteer emergency medical technician, and volunteer first responder services from partial unemployment benefit calculation. The bill also provides that wages earned in work not covered by the unemployment insurance law are included with other wages in calculating benefit reductions for partial unemployment benefits.

Benefit reductions due to certain suspensions, terminations, and leaves

Currently, if an employee is suspended from his or her employment, an employee is terminated by his or her employer because the employee is unable to perform or unavailable for suitable work otherwise available with the employee's employer, or an employee is granted family or medical leave, and the employee is unable to perform work or unavailable for suitable work after the suspension or termination, the employee is ineligible to receive benefits beginning with the week in which the suspension or termination occurs or the leave begins and for so long as the employee remains unable to perform work or unavailable for suitable work. This bill provides instead that an employee who is suspended or terminated due to inability to perform work or unavailability for work or an employee who is granted family or medical leave is only ineligible to receive benefits ~~beginning with the portion of the week in which the employee was unable to perform work or unavailable for suitable work due to a suspension or termination and for so long as the employee remains unable to perform work or unavailable for suitable work.~~

Self–employment disqualification

Currently, an individual who is self–employed is not eligible for benefits for any week in which the individual has worked at the self–employment unless the individual establishes to the satisfaction of the Department of Workforce Development (DWD) that he or she has made an active and bona fide search for employment. DWD must prescribe work–search requirements by rule, and may

waive those requirements under certain conditions. This bill deletes the self–employment disqualification, thereby making individuals who work at their self–employment subject to work–search requirements and waivers on the same basis as other claimants.

Voluntary termination of work

Currently, if an employee voluntarily terminates his or her work with an employer, the employee is generally ineligible to receive benefits until four weeks have elapsed since the end of the week in which the termination occurs and the employee earns wages after the week in which the termination occurs equal to at least four times the employee's weekly benefit rate in employment covered by the unemployment insurance law of any state or the federal government. However, an employee may terminate his or her work and receive benefits without requalifying under this provision if the employee terminates his or her work with good cause attributable to his or her employer. In addition, an employee may voluntarily terminate his or her work and receive benefits without requalifying under this provision if the employee is transferred by his or her employer to work paying less than two–thirds of his or her immediately preceding wage rate with that employer, except that the employee is ineligible to receive benefits for the week of termination and the four next following weeks. This bill deletes the latter exception. Under the bill, if an employee's wages are substantially reduced by his or her employer, the employee may still be able to voluntarily terminate his or her employment and claim benefits without requalifying or waiting, if it is determined that the wage reduction constitutes good cause attributable to the employee's employer.

Employee status

Currently, to be eligible to claim benefits, an individual must, in addition to other requirements, be an "employee," as defined in the unemployment insurance law. Generally, an "employee" is an individual who performs services for an employer covered by the unemployment insurance law, whether or not the employer directly pays the individual. However, an individual is not an "employee" if the individual owns a business that operates as a sole proprietorship or if the individual is a partner in a business that operates as a partnership. This bill provides that these exclusions apply only with respect to services the individual performs for the sole proprietorship or partnership.

TAX CHANGES

Uncollectible reimbursable benefits

Currently, an employer that is a nonprofit organization may, in lieu of paying regular contributions (taxes) to the unemployment reserve fund, elect to reimburse the fund for the cost of benefits charged to its account. If a nonprofit organization that has elected reimbursement financing fails to reimburse the fund for the cost of benefits charged to its account and DWD is unable to collect the amount due, together with any interest and penalties, the fund must absorb these costs. Employers that elect reimbursement financing do not contribute to the payment of these costs. This bill provides that if, as of June 30 of any year, there is a total of at least $5,000 due from nonprofit organizations for reimbursements of benefits paid

on their behalf that DWD has determined to be uncollectible, DWD must assess all employers that are nonprofit organizations and that have elected reimbursement financing, except Indian tribes, for these costs, but shall not assess more than a total of $200,000 in any single year. Under the bill, assessments are applied by DWD to each employer's gross payroll at a rate determined by DWD to be sufficient to reimburse the fund for uncollectible reimbursements paid on behalf of employers that are nonprofit organizations. The bill provides that no assessments are payable based on reimbursements that DWD determined to be uncollectible prior to January 1, 2004.

Treatment of professional employer organizations

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 direction or control over the performance of the individual's services. However, if an individual performs services for a client of a professional employer organization under a contract, the organization is liable for contributions or benefit reimbursements based on those services under certain specified conditions. Currently, a "professional employer organization" is an organization that contracts to provide the nontemporary, ongoing workforce of a client. Under this bill, an organization may qualify as a "professional employer organization" only if it contracts to provide the nontemporary, ongoing workforce of more than one client, and the majority of the organization's clients are not under the same ownership, management, or control as the organization, other than through the terms of the contract.

OTHER CHANGES

Electronic reporting

Currently, employers must file separate quarterly reports of contributions and wages with DWD. Employer agents that file contribution reports on behalf of 25 or more employers must file the reports using an electronic medium approved by DWD. Employers that employ 100 or more employees must also file quarterly wage reports using an electronic medium approved by DWD. This bill requires each employer of 50 or more employees that does not use an employer agent to file its contribution reports to file those contribution reports electronically using the Internet on a form prescribed by DWD. The bill requires each employer agent that prepares contribution reports on behalf of less than 25 employers to file those reports electronically using the Internet on a form prescribed by DWD. The bill requires all employer agents to file all wage reports electronically in the form prescribed by DWD. The bill also requires employers of 50 or more employees to file wage reports using an electronic medium approved by DWD. In addition, the bill makes an employer that is required to file its contribution reports electronically liable for a penalty of $25 for each report that is not filed electronically in the form prescribed by DWD.

Successorship

Currently, if a business is transferred from one employer to another employer, the transferee may, under certain conditions, request that DWD treat it as a

successor to the transferor for purposes of unemployment insurance experience, including contribution (tax) and benefit liability. DWD must treat the transferee as the successor to the transferor if the transferor and transferee are owned or controlled by the same interests. When a transferee is treated as a successor to a transferor, the contribution rates of the transferor and transferee are recomputed effective on January 1 of the year following the transfer. This bill requires DWD to treat the transferee as the successor to the transferor if the transferor and transferee are owned, controlled, *or managed* by the same interests. The bill also requires recomputation of the transferor's and transferee's contribution rates effective as of the beginning of the first quarter following the date of the transfer. The bill permits DWD to nullify a successorship if it finds that a substantial purpose of a business transfer was to obtain a reduced contribution rate for the transferee. In addition, the bill provides for punitive increases in contribution rates for employers, and creates both civil and criminal misdemeanor penalties for other persons, who knowingly make or attempt to make a false statement or representation to DWD in connection with an investigation to determine whether an employer qualifies to be considered a successor to the transferor of a business.

Coverage of certain employees engaged in food processing

Currently, an employee who is engaged in the processing of fresh fruits or vegetables is not entitled to receive benefits based upon that employment within the active processing season for the fruit or vegetable being processed, as defined by rule of DWD, unless 1) the employee earns sufficient wages to qualify for benefits based solely on work performed for the processing employer; or 2) in the four most recently completed quarters preceding the week in which the employee begins work for the processing employer, the employee earned at least $200 for work covered by the unemployment insurance law of any state or the federal government that was performed for another employer. However, employers that provide food processing services are subject to contribution requirements (the requirement to pay taxes) based upon these services. This bill deletes this coverage exclusion. Under the bill, claimants are eligible to claim benefits based upon the performance of food processing services.

Coverage of certain AmeriCorps employees

Currently, employees performing services for the federal AmeriCorps program are generally covered under the unemployment insurance law. This bill eliminates coverage for those services when the services are funded under certain special federal grants to this state, except for services performed as a part of a professional corps program in which a public or private nonprofit employer pays the entire salaries of the employees. Under the bill, employers that provide these services are no longer subject to contribution or reimbursement requirements based upon these services, and claimants are no longer eligible to claim benefits based upon the performance of these services.

Failure of employers to provide information

Currently, if benefits are erroneously paid because an employer fails to provide correct and complete information on a report to DWD, any benefits that DWD recovers do not affect charges to the employer's account for the cost of those benefits.

or services services performed under an education award program established administratively by the federal government

The bill provides, in addition, that during the period beginning on January 1, 2006, and ending on June 28, 2008, if benefits are erroneously paid because an employer fails to provide correct and complete information requested by DWD during a fact–finding investigation, but the employer later provides the requested information, then charges to the employer's account for the cost of benefits paid before the end of the week in which a redetermination or a decision of an appeal tribunal (hearing examiner) is issued regarding the matter are not affected by the redetermination or decision unless an appeal tribunal, the labor and industry review commission, or a court finds that the employer had good cause for failing to provide the information.

Suspension of agents

Currently, DWD may suspend the privilege of any agent to appear before DWD at hearings under the unemployment insurance law for a specified period if DWD finds that the agent has engaged in an act of fraud or misrepresentation, has repeatedly failed to comply with rules of DWD, or has engaged in solicitation of a claimant solely for the purpose of appearing at a hearing as the claimant's representative for pay. This bill permits DWD also to suspend the privilege of an agent to act as an employer's representative under the unemployment insurance law for up to one year if, during any 12–month period, in 5 percent or more of all hearings held in which employers represented by the agent are appellants there is a final decision finding that the employer represented by the agent failed to provide correct and complete information requested by DWD during a fact–finding investigation and there is no finding that the employer had good cause for that failure.

Issuance of warrants against certain individuals

Currently, under certain conditions, an individual who holds at least 20 percent of the ownership interest in a corporation or limited liability company may be found to be personally liable for unemployment insurance liabilities of the corporation or company. Currently, if an employer has delinquent unemployment insurance liabilities, DWD may issue a warrant and file it with the clerk of circuit court for any county where real or personal property of the employer is found. The warrant constitutes a lien upon the property and is subject to execution through sale of the property. This bill provides that DWD may issue a warrant for the collection of any unemployment insurance liabilities for which an individual is found to be personally liable.

Unemployment insurance law enforcement

This bill provides funding for 0.5 FTE assistant attorney general position in the Department of Justice (DOJ), funded from revenues received by DWD as interest and penalties for violations of the unemployment insurance law, to assist in the investigation and prosecution of noncompliance with the unemployment insurance law. The bill also authorizes DOJ to prosecute violations of the unemployment insurance law. Currently, the law is enforced by DWD and the district attorneys.

Administration funding

Currently, the federal government provides regular grants to this state for the purpose of financing the cost of unemployment insurance administration. In

addition, the federal government provides special grants to this state that may be used for the purpose of unemployment insurance administration, for the payment of unemployment insurance benefits, or for certain other purposes.

Currently, only the first $2,389,107 of the moneys in a special grant for federal fiscal year 2002 may be used for unemployment insurance administration. This bill permits an additional $1,000,000 of the moneys received in the special grant for federal fiscal year 2002 to be used for unemployment insurance administration. The bill further provides that none of the moneys in any special federal grant for federal fiscal years 2000, 2001, or 2002 may be encumbered or expended after September 30, 2007. The changes potentially increase the liability of employers to finance unemployment insurance benefits through contributions (taxes).

Use of special federal grants

Currently, from the special grants received by this state from the federal government for unemployment insurance purposes, special sum certain appropriations are made for information technology systems development, the apprenticeship program, and payment of bank service costs. If the treasurer of the unemployment reserve fund determines that these moneys are more than sufficient for these purposes, the treasurer must transfer any excess moneys in these appropriation accounts to the main account to which federal unemployment insurance revenues are credited. This bill eliminates the requirement for the treasurer to make these transfers.

Treatment of limited liability companies

Currently, DWD treats a limited liability company as a corporation if the company files an election with the Internal Revenue Service to be so treated for federal tax purposes and files proof with DWD that the Internal Revenue Service has agreed to so treat the company. The treatment may affect the taxation of the wages paid to principal officers of the company and their eligibility for benefits. For benefit purposes, a change is effective on the same date that the Internal Revenue Service agrees to treat the company as a corporation or the date that proof of such treatment is filed with DWD, whichever is later. Under this bill, a change applies to benefit years (periods during which benefits are potentially payable) in existence on or beginning on or after the date that the Internal Revenue Service treats the company as a corporation for federal tax purposes if the benefit year to which the treatment is to be applied has not ended on the date that DWD first receives notice of a benefit eligibility issue that relates to treatment of that limited liability company. The bill also makes a corresponding change to the treatment of a limited liability company that is treated as a corporation if the company elects, instead, to be treated as a partnership or sole proprietorship and the company files the appropriate election and proof of federal treatment.

Administrative levy fees

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. The third party may deduct and retain a fee of $5 from the amount collected in payment of the fee. This bill entitles a third party to collect and retain a levy fee of $5 for each

levy in which a debt is satisfied by means of a single payment and $15 for each levy in which a debt is satisfied by means of more than one payment. Under the bill, the fee is payable from the property levied against and is in addition to the amount of the levy.

Enforcement of assessments against imposters

Currently, if any person makes a false statement or representation to obtain benefits in the name of another person, DWD may, by administrative action or by decision in an administrative proceeding, require the person to repay the benefits and may also penalize the person by levying an assessment against him or her in an amount not greater than 50 percent of the benefits wrongfully obtained. One of the ways by which DWD may collect such an assessment is to offset the amount of the assessment against any benefits that would otherwise be payable to the person. This process is called recoupment. This bill deletes the authority of DWD to collect these assessments by means of recoupment.

Wage reports by nonprofit organizations and Indian tribes

Currently, all employers except nonprofit organizations and Indian tribes are required to submit periodic reports to DWD containing certain employment and wage information. This bill applies the same requirement to nonprofit organizations and Indian tribes.

Admission of employment data system reports

Currently, the contents of a verified or certified report by a qualified expert presented by a party or DWD at an administrative hearing in a benefit claim case is prima facie evidence of the matter contained in the report if the report is otherwise competent and relevant, subject to rules as DWD prescribes. If a report is accepted as prima facie evidence of the matter contained in the report, it is not necessary to present testimony of the expert who created the report in order to admit the report into evidence.

This bill provides that if DWD maintains a database system consisting of occupational information and employment conditions data and an employee of DWD creates a report from the system, the report also constitutes prima facie evidence as to the matters contained in the report in an administrative hearing on a benefit claim if DWD first provides to the parties an explanation of the system, the parties have an opportunity to review and object to the report, and the report sets forth all information used in creating the report.

Charging of certain benefits for claimants enrolled in approved training

Under current law, if a claimant who is enrolled in employment–related training approved by DWD is paid benefits for which the claimant would otherwise be ineligible because the claimant has terminated his or her work or failed to accept suitable work or recall to work and is unable to work or unavailable for work or has failed to meet work search requirements, the costs of the benefits is charged to the balancing account of the unemployment reserve fund (which is financed from contributions of all employers that are subject to a requirement to pay contributions) instead of to the account or accounts of the claimant's employer or employers. This bill specifically applies this noncharging procedure only with respect to an employer

from which the claimant terminated his or her work or refused to accept a recall to work.

Study of unemployment reserve fund

This bill directs DWD and the Council on Unemployment Insurance to study the long–term fiscal stability of the unemployment reserve fund. The bill directs DWD and the council to report the results of their study to the governor and the appropriate standing committees of the legislature no later than July 1, 2007.

Because this bill creates a new crime or revises a penalty for an existing crime, the Joint Review Committee on Criminal Penalties may be requested to prepare a report concerning the proposed penalty and the costs or savings that are likely to result if the bill is enacted.

For further information see the ***state*** 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:

SECTION 1. 20.005 (3) (schedule) of the statutes: at the appropriate place, insert the following amounts for the purposes indicated:

				2005–06	**2006–07**
20.445	**Workforce development, department of**				
(1)	WORKFORCE DEVELOPMENT				
(gi)	Unemployment insurance law enforcement	PR	C	18,300	36,500

SECTION 2. 20.445 (1) (gd) of the statutes is amended to read:

20.445 **(1)** (gd) *Unemployment interest and penalty payments.* From the moneys received as interest and penalties collected under ss. 108.04 (11) (c) and (cm) and 108.22, assessments under s. 108.19 (1m), and forfeitures under s. 103.05 (5), all moneys not appropriated under pars. (ge), (gf) ~~and~~, (gg), and (gi), and all moneys transferred to this appropriation account from the appropriation account under par. (gh) for the payment of benefits specified in s. 108.07 (5) and 1987 Wisconsin Act 38,

section 132 (1) (c), for the payment of interest to employers under s. 108.17 (3m), for the payment of interest due on advances from the federal unemployment account under title XII of the social security act to the unemployment reserve fund, and for payments made to the unemployment reserve fund to obtain a lower interest rate or deferral of interest payments on these advances, except as otherwise provided in s. 108.20.

SECTION 3. 20.445 (1) (gi) of the statutes is created to read:

20.445 **(1)** (gi) *Unemployment insurance law enforcement.* From the moneys received as interest and penalties collected under ss. 108.04 (11) (c) and (cm) and (13) (c) and 108.22, as a continuing appropriation, the amounts in the schedule for the purpose of assisting the department of justice in the enforcement of ch. 108.

SECTION 4. 20.445 (1) (nb) of the statutes is amended to read:

20.445 **(1)** (nb) *Unemployment administration; information technology systems; ~~federal moneys~~.* From the moneys received from the federal government under section 903 (d) of the federal Social Security Act, as amended, as a continuing appropriation, the amounts in the schedule, as authorized by the governor under s. 16.54, for the purpose specified in s. 108.19 (1e) (d). All moneys transferred from par. (n) for this purpose shall be credited to this appropriation account. ~~Notwithstanding s. 20.001 (3) (a), the treasurer of the unemployment reserve fund shall transfer any unencumbered balance in this appropriation account that is not needed or available to carry out the purpose of this appropriation to the appropriation account under par. (n).~~ No moneys may be expended from this appropriation unless the treasurer of the unemployment reserve fund determines that such expenditure is currently needed for the purpose specified in s. 108.19 (1e) (d).

SECTION 5. 20.445 (1) (nc) of the statutes is amended to read:

20.445 **(1)** (nc) *Unemployment insurance administration; special federal moneys.* All moneys received from the federal government under section 903 of the federal Social Security Act, as amended, for federal fiscal years 2000 and 2001 and the first ~~$2,289,107~~ $3,289,107 of the moneys received from the federal government under that act for federal fiscal year 2002, as authorized by the governor under s. 16.54, to be used for administration of unemployment insurance. No moneys may be encumbered or expended from this appropriation after September 30, 2007.

SECTION 6. 20.445 (1) (nd) of the statutes is amended to read:

20.445 **(1)** (nd) *Unemployment ~~insurance~~ administration; apprenticeship.* From the moneys received from the federal government under section 903 (d) of the federal Social Security Act, as amended, the amounts in the schedule, as authorized by the governor under s. 16.54, to be used for administration by the department of apprenticeship programs under subch. I of ch. 106. All moneys transferred from par. (n) for this purpose shall be credited to this appropriation account. ~~Notwithstanding s. 20.001 (3) (a), the treasurer of the unemployment reserve fund shall transfer any unencumbered balance in this appropriation account that is not needed or available to carry out the purpose of this appropriation to the appropriation account under par. (n).~~ No moneys may be expended from this appropriation unless the treasurer of the unemployment reserve fund determines that such expenditure is currently needed for the purpose specified in this paragraph.

SECTION 7. 20.445 (1) (ne) of the statutes is amended to read:

20.445 **(1)** (ne) *Unemployment administration; bank service costs.* From the moneys received by this state under section 903 (d) of the federal Social Security Act, as amended, all moneys transferred from the appropriation account under par. (n) to be used for the payment of the cost of banking services incurred by the

unemployment reserve fund. ~~Notwithstanding s. 20.001 (3) (c), the treasurer of the unemployment reserve fund shall transfer any unencumbered balance in this appropriation account that is not needed or available to carry out the purpose of this appropriation to the appropriation account under par. (n).~~ No moneys may be expended from this appropriation unless the treasurer of the unemployment reserve fund determines that such expenditure is currently needed for the purpose specified in this paragraph.

SECTION 8. 108.02 (12) (a) of the statutes is amended to read:

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

SECTION 9. 108.02 (12) (dm) of the statutes is amended to read:

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

SECTION 10. 108.02 (12) (dn) of the statutes is amended to read:

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

SECTION 11. 108.02 (15) (j) 5. and 6. of the statutes are amended to read:

108.02 **(15)** (j) 5. In any quarter in the employ of any organization exempt from federal income tax under section 501 (a) of the internal revenue code, other than an organization described in section 401 (a) or 501 (c) (3) of such code, or under section

521 of the internal revenue code, if the remuneration for such service is less than $50; ~~or~~

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

SECTION 12. 108.02 (15) (j) 7. of the statutes is created to read:

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

SECTION 13. 108.02 (15) (k) 14. of the statutes is repealed.

SECTION 14. 108.02 (21) (b) of the statutes is amended to read:

108.02 **(21)** (b) Notwithstanding par. (a), except as provided in s. 108.151 (7) (a), an employer's payroll includes only the first $10,500 of wages paid by an employer to an individual during a calendar year, including any wages paid for any work covered by the unemployment insurance law of any other state, except as authorized in s. 108.17 (5).

SECTION 15. 108.02 (21e) (intro.) and (b) of the statutes are amended to read:

108.02 **(21e)** PROFESSIONAL EMPLOYER ORGANIZATION. (intro.) "Professional employer organization" means any person who contracts to provide the nontemporary, ongoing employee workforce of ~~a client~~ more than one client under

a written leasing contract, the majority of whose clients are not under the same ownership, management, or control as the person other than through the terms of the contract, and who under contract and in fact:

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

SECTION 16. 108.04 (1) (b) 1. of the statutes is amended to read:

108.04 **(1)** (b) 1. While the employee is unable to work, or unavailable for work, if his or her employment with an employer was suspended by the employee or by the employer or was terminated by the employer because the employee was unable to do, or unavailable for, suitable work otherwise available with the employer, except as provided in par. (c);

SECTION 17. 108.04 (1) (b) 3. (intro.) of the statutes is amended to read:

108.04 **(1)** (b) 3. While the employee is on family or medical leave under the federal family and medical leave act of 1993 (P.L. 103–3) or s. 103.10, and except as provided in par. (c), until whichever of the following occurs first:

SECTION 18. 108.04 (1) (c) of the statutes is amended to read:

108.04 **(1)** (c) If a leave of absence under par. (b) 2. or a family or medical leave under par. (b) 3. is granted to an employee for a portion of a week, if an employee is absent for only a portion of the available work in a week due to a suspension under par. (b) 1., or if an employee is absent for only a portion of the available work in a week in which a termination under par. (b) 1. occurs, the employee's eligibility for benefits for that partial week shall be reduced by the amount of wages that the employee could have earned in his or her work had the leave not been granted or had the suspension or termination not occurred. For purposes of this paragraph, the department shall treat the amount the employee would have earned as wages in that

work for that week as wages earned by the employee and shall apply the method specified in s. 108.05 (3) (a) to compute the benefits payable to the employee. The department shall estimate the wages that an employee would have earned for a partial week if it is not possible to compute the exact amount of wages that the employee would have earned for that partial week.

SECTION 19. 108.04 (1) (e) of the statutes is repealed.

SECTION 20. 108.04 (5) of the statutes is amended to read:

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

requirements under ss. 108.17 and 108.18 from which base period wages are excluded under this subsection.

SECTION 21. 108.04 (5g) of the statutes is created to read:

108.04 **(5g)** DISCHARGE FOR FAILURE TO NOTIFY EMPLOYER OF ABSENTEEISM OR TARDINESS. (a) If an employee is discharged for failing to notify his or her employer of absenteeism or tardiness that becomes excessive, and the employer has complied with the requirements of par. (d) with respect to that employee, the employee is ineligible to receive benefits until 6 weeks have elapsed since the end of the week in which the discharge occurs and the employee earns wages after the week in which the discharge occurs equal to at least 6 times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be the rate that would have been paid had the discharge not occurred.

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

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

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

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

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

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

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

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

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

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

(f) This subsection ~~does not apply~~ to discharges occurring ~~after June 26, 2010.~~

SECTION 22. 108.04 (7) (f) of the statutes is repealed.

SECTION 23. 108.04 (13) (c) of the statutes is amended to read:

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

employer. If, during the period beginning on January 1, 2006, and ending on June 28, 2008, an employer fails to provide correct and complete information requested by the department during a fact–finding investigation, but later provides the requested information, charges to the employer's account for benefits paid prior to the end of the week in which a redetermination is issued regarding the matter or, if no redetermination is issued, prior to the end of the week in which an appeal tribunal decision is issued regarding the matter, are not affected by the redetermination or decision, except as provided in par. (g). If benefits are erroneously paid because the employer and the employee are at fault, the department shall charge the employer for the benefits and proceed to create an overpayment under s. 108.22 (8) (a). If benefits are erroneously paid without fault on the part of the employer, regardless of whether the employee is at fault, the department shall charge the benefits as provided in par. (d), unless par. (e) applies, and proceed to create an overpayment under s. 108.22 (8) (a). If benefits are erroneously paid because an employer is at fault and the department recovers the benefits erroneously paid under s. 108.22 (8), the recovery does not affect benefit charges made under this paragraph.

SECTION 24. 108.04 (13) (e) of the statutes is amended to read:

108.04 **(13)** (e) If the department erroneously pays benefits from one employer's account and a 2nd employer is at fault, the department shall credit the benefits paid to the first employer's account and charge the benefits paid to the 2nd employer's account. Filing of a tardy or corrected report or objection does not affect the 2nd employer's liability for benefits paid prior to the end of the week in which the department makes a recomputation of the benefits allowable or prior to the end of the week in which the department issues a determination concerning any eligibility question raised by the report or by the 2nd employer. If, during the period beginning

on January 1, 2006, and ending on June 28, 2008, the 2nd employer fails to provide correct and complete information requested by the department during a fact–finding investigation, but later provides the requested information, the department shall charge to the account of the 2nd employer the cost of benefits paid prior to the end of the week in which a redetermination is issued regarding the matter or, if no redetermination is issued, prior to the end of the week in which an appeal tribunal decision is issued regarding the matter, except as provided in par. (g). If the department recovers the benefits erroneously paid under s. 108.22 (8), the recovery does not affect benefit charges made under this paragraph.

SECTION 25. 108.04 (13) (g) of the statutes is created to read:

108.04 **(13)** (g) During the period beginning on January 1, 2006, and ending on June 28, 2008, if benefits are erroneously paid because an employer fails to provide correct and complete information requested by the department during a fact–finding investigation, the employer is at fault unless an appeal tribunal, the commission, or a court of competent jurisdiction finds that the employer had good cause for the failure to provide the information.

SECTION 26. 108.04 (16) (b) of the statutes is amended to read:

108.04 **(16)** (b) The department shall not apply any benefit disqualification under sub. (1) (b) 1., ~~(2) (a) or (d),~~ (7) (c), or (8) (e) or s. 108.141 (3g) that is not the result of training or basic education under par. (a) while an individual is enrolled in a course of training or education that meets the standards specified in par. (a).

SECTION 27. 108.04 (16) (c) 2. of the statutes is amended to read:

108.04 **(16)** (c) 2. The department shall not apply benefit disqualifications under sub. (1) (b) 1., ~~(2) (a) or (d),~~ (7) (c), or (8) (e) or s. 108.141 (3g) that are not the result of the training while the individual is enrolled in the training.

SECTION 28. 108.05 (1) (j) to (m) of the statutes are repealed.

SECTION 29. 108.05 (1) (n) (intro.) of the statutes is amended to read:

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

SECTION 30. 108.05 (1) (o) and (p) of the statutes are created to read:

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

is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (o) following]

Figure 108.05 (1) (o):

Line	Highest Quarterly Wages Paid			Weekly Benefit Rate
1.	Under	$1,275.00		$ 0
2.	1,275.00	to	1,299.99	51
3.	1,300.00	to	1,324.99	52
4.	1,325.00	to	1,349.99	53
5.	1,350.00	to	1,374.99	54
6.	1,375.00	to	1,399.99	55
7.	1,400.00	to	1,424.99	56
8.	1,425.00	to	1,449.99	57
9.	1,450.00	to	1,474.99	58
10.	1,475.00	to	1,499.99	59
11.	1,500.00	to	1,524.99	60
12.	1,525.00	to	1,549.99	61
13.	1,550.00	to	1,574.99	62

14.	.....	1,575.00	to	1,599.99	.....	63
15.	.....	1,600.00	to	1,624.99	.....	64
16.	.....	1,625.00	to	1,649.99	.....	65
17.	.....	1,650.00	to	1,674.99	.....	66
18.	.....	1,675.00	to	1,699.99	.....	67
19.	.....	1,700.00	to	1,724.99	.....	68
20.	.....	1,725.00	to	1,749.99	.....	69
21.	.....	1,750.00	to	1,774.99	.....	70
22.	.....	1,775.00	to	1,799.99	.....	71
23.	.....	1,800.00	to	1,824.99	.....	72
24.	.....	1,825.00	to	1,849.99	.....	73
25.	.....	1,850.00	to	1,874.99	.....	74
26.	.....	1,875.00	to	1,899.99	.....	75
27.	.....	1,900.00	to	1,924.99	.....	76
28.	.....	1,925.00	to	1,949.99	.....	77
29.	.....	1,950.00	to	1,974.99	.....	78
30.	.....	1,975.00	to	1,999.99	.....	79
31.	.....	2,000.00	to	2,024.99	.....	80
32.	.....	2,025.00	to	2,049.99	.....	81
33.	.....	2,050.00	to	2,074.99	.....	82
34.	.....	2,075.00	to	2,099.99	.....	83
35.	.....	2,100.00	to	2,124.99	.....	84
36.	.....	2,125.00	to	2,149.99	.....	85
37.	.....	2,150.00	to	2,174.99	.....	86

38.	2,175.00	to	2,199.99		87
39.	2,200.00	to	2,224.99		88
40.	2,225.00	to	2,249.99		89
41.	2,250.00	to	2,274.99		90
42.	2,275.00	to	2,299.99		91
43.	2,300.00	to	2,324.99		92
44.	2,325.00	to	2,349.99		93
45.	2,350.00	to	2,374.99		94
46.	2,375.00	to	2,399.99		95
47.	2,400.00	to	2,424.99		96
48.	2,425.00	to	2,449.99		97
49.	2,450.00	to	2,474.99		98
50.	2,475.00	to	2,499.99		99
51.	2,500.00	to	2,524.99		100
52.	2,525.00	to	2,549.99		101
53.	2,550.00	to	2,574.99		102
54.	2,575.00	to	2,599.99		103
55.	2,600.00	to	2,624.99		104
56.	2,625.00	to	2,649.99		105
57.	2,650.00	to	2,674.99		106
58.	2,675.00	to	2,699.99		107
59.	2,700.00	to	2,724.99		108
60.	2,725.00	to	2,749.99		109
61.	2,750.00	to	2,774.99		110

62.	2,775.00	to	2,799.99		111
63.	2,800.00	to	2,824.99		112
64.	2,825.00	to	2,849.99		113
65.	2,850.00	to	2,874.99		114
66.	2,875.00	to	2,899.99		115
67.	2,900.00	to	2,924.99		116
68.	2,925.00	to	2,949.99		117
69.	2,950.00	to	2,974.99		118
70.	2,975.00	to	2,999.99		119
71.	3,000.00	to	3,024.99		120
72.	3,025.00	to	3,049.99		121
73.	3,050.00	to	3,074.99		122
74.	3,075.00	to	3,099.99		123
75.	3,100.00	to	3,124.99		124
76.	3,125.00	to	3,149.99		125
77.	3,150.00	to	3,174.99		126
78.	3,175.00	to	3,199.99		127
79.	3,200.00	to	3,224.99		128
80.	3,225.00	to	3,249.99		129
81.	3,250.00	to	3,274.99		130
82.	3,275.00	to	3,299.99		131
83.	3,300.00	to	3,324.99		132
84.	3,325.00	to	3,349.99		133
85.	3,350.00	to	3,374.99		134

86.	3,375.00	to	3,399.99		135
87.	3,400.00	to	3,424.99		136
88.	3,425.00	to	3,449.99		137
89.	3,450.00	to	3,474.99		138
90.	3,475.00	to	3,499.99		139
91.	3,500.00	to	3,524.99		140
92.	3,525.00	to	3,549.99		141
93.	3,550.00	to	3,574.99		142
94.	3,575.00	to	3,599.99		143
95.	3,600.00	to	3,624.99		144
96.	3,625.00	to	3,649.99		145
97.	3,650.00	to	3,674.99		146
98.	3,675.00	to	3,699.99		147
99.	3,700.00	to	3,724.99		148
100.	3,725.00	to	3,749.99		149
101.	3,750.00	to	3,774.99		150
102.	3,775.00	to	3,799.99		151
103.	3,800.00	to	3,824.99		152
104.	3,825.00	to	3,849.99		153
105.	3,850.00	to	3,874.99		154
106.	3,875.00	to	3,899.99		155
107.	3,900.00	to	3,924.99		156
108.	3,925.00	to	3,949.99		157
109.	3,950.00	to	3,974.99		158

110.	3,975.00	to	3,999.99		159
111.	4,000.00	to	4,024.99		160
112.	4,025.00	to	4,049.99		161
113.	4,050.00	to	4,074.99		162
114.	4,075.00	to	4,099.99		163
115.	4,100.00	to	4,124.99		164
116.	4,125.00	to	4,149.99		165
117.	4,150.00	to	4,174.99		166
118.	4,175.00	to	4,199.99		167
119.	4,200.00	to	4,224.99		168
120.	4,225.00	to	4,249.99		169
121.	4,250.00	to	4,274.99		170
122.	4,275.00	to	4,299.99		171
123.	4,300.00	to	4,324.99		172
124.	4,325.00	to	4,349.99		173
125.	4,350.00	to	4,374.99		174
126.	4,375.00	to	4,399.99		175
127.	4,400.00	to	4,424.99		176
128.	4,425.00	to	4,449.99		177
129.	4,450.00	to	4,474.99		178
130.	4,475.00	to	4,499.99		179
131.	4,500.00	to	4,524.99		180
132.	4,525.00	to	4,549.99		181
133.	4,550.00	to	4,574.99		182

134.	4,575.00	to	4,599.99		183
135.	4,600.00	to	4,624.99		184
136.	4,625.00	to	4,649.99		185
137.	4,650.00	to	4,674.99		186
138.	4,675.00	to	4,699.99		187
139.	4,700.00	to	4,724.99		188
140.	4,725.00	to	4,749.99		189
141.	4,750.00	to	4,774.99		190
142.	4,775.00	to	4,799.99		191
143.	4,800.00	to	4,824.99		192
144.	4,825.00	to	4,849.99		193
145.	4,850.00	to	4,874.99		194
146.	4,875.00	to	4,899.99		195
147.	4,900.00	to	4,924.99		196
148.	4,925.00	to	4,949.99		197
149.	4,950.00	to	4,974.99		198
150.	4,975.00	to	4,999.99		199
151.	5,000.00	to	5,024.99		200
152.	5,025.00	to	5,049.99		201
153.	5,050.00	to	5,074.99		202
154.	5,075.00	to	5,099.99		203
155.	5,100.00	to	5,124.99		204
156.	5,125.00	to	5,149.99		205
157.	5,150.00	to	5,174.99		206

158.	5,175.00	to	5,199.99		207
159.	5,200.00	to	5,224.99		208
160.	5,225.00	to	5,249.99		209
161.	5,250.00	to	5,274.99		210
162.	5,275.00	to	5,299.99		211
163.	5,300.00	to	5,324.99		212
164.	5,325.00	to	5,349.99		213
165.	5,350.00	to	5,374.99		214
166.	5,375.00	to	5,399.99		215
167.	5,400.00	to	5,424.99		216
168.	5,425.00	to	5,449.99		217
169.	5,450.00	to	5,474.99		218
170.	5,475.00	to	5,499.99		219
171.	5,500.00	to	5,524.99		220
172.	5,525.00	to	5,549.99		221
173.	5,550.00	to	5,574.99		222
174.	5,575.00	to	5,599.99		223
175.	5,600.00	to	5,624.99		224
176.	5,625.00	to	5,649.99		225
177.	5,650.00	to	5,674.99		226
178.	5,675.00	to	5,699.99		227
179.	5,700.00	to	5,724.99		228
180.	5,725.00	to	5,749.99		229
181.	5,750.00	to	5,774.99		230

182.	5,775.00	to	5,799.99		231
183.	5,800.00	to	5,824.99		232
184.	5,825.00	to	5,849.99		233
185.	5,850.00	to	5,874.99		234
186.	5,875.00	to	5,899.99		235
187.	5,900.00	to	5,924.99		236
188.	5,925.00	to	5,949.99		237
189.	5,950.00	to	5,974.99		238
190.	5,975.00	to	5,999.99		239
191.	6,000.00	to	6,024.99		240
192.	6,025.00	to	6,049.99		241
193.	6,050.00	to	6,074.99		242
194.	6,075.00	to	6,099.99		243
195.	6,100.00	to	6,124.99		244
196.	6,125.00	to	6,149.99		245
197.	6,150.00	to	6,174.99		246
198.	6,175.00	to	6,199.99		247
199.	6,200.00	to	6,224.99		248
200.	6,225.00	to	6,249.99		249
201.	6,250.00	to	6,274.99		250
202.	6,275.00	to	6,299.99		251
203.	6,300.00	to	6,324.99		252
204.	6,325.00	to	6,349.99		253
205.	6,350.00	to	6,374.99		254

206.	6,375.00	to	6,399.99		255
207.	6,400.00	to	6,424.99		256
208.	6,425.00	to	6,449.99		257
209.	6,450.00	to	6,474.99		258
210.	6,475.00	to	6,499.99		259
211.	6,500.00	to	6,524.99		260
212.	6,525.00	to	6,549.99		261
213.	6,550.00	to	6,574.99		262
214.	6,575.00	to	6,599.99		263
215.	6,600.00	to	6,624.99		264
216.	6,625.00	to	6,649.99		265
217.	6,650.00	to	6,674.99		266
218.	6,675.00	to	6,699.99		267
219.	6,700.00	to	6,724.99		268
220.	6,725.00	to	6,749.99		269
221.	6,750.00	to	6,774.99		270
222.	6,775.00	to	6,799.99		271
223.	6,800.00	to	6,824.99		272
224.	6,825.00	to	6,849.99		273
225.	6,850.00	to	6,874.99		274
226.	6,875.00	to	6,899.99		275
227.	6,900.00	to	6,924.99		276
228.	6,925.00	to	6,949.99		277
229.	6,950.00	to	6,974.99		278

230.	6,975.00	to	6,999.99		279
231.	7,000.00	to	7,024.99		280
232.	7,025.00	to	7,049.99		281
233.	7,050.00	to	7,074.99		282
234.	7,075.00	to	7,099.99		283
235.	7,100.00	to	7,124.99		284
236.	7,125.00	to	7,149.99		285
237.	7,150.00	to	7,174.99		286
238.	7,175.00	to	7,199.99		287
239.	7,200.00	to	7,224.99		288
240.	7,225.00	to	7,249.99		289
241.	7,250.00	to	7,274.99		290
242.	7,275.00	to	7,299.99		291
243.	7,300.00	to	7,324.99		292
244.	7,325.00	to	7,349.99		293
245.	7,350.00	to	7,374.99		294
246.	7,375.00	to	7,399.99		295
247.	7,400.00	to	7,424.99		296
248.	7,425.00	to	7,449.99		297
249.	7,450.00	to	7,474.99		298
250.	7,475.00	to	7,499.99		299
251.	7,500.00	to	7,524.99		300
252.	7,525.00	to	7,549.99		301
253.	7,550.00	to	7,574.99		302

254.	7,575.00	to	7,599.99		303
255.	7,600.00	to	7,624.99		304
256.	7,625.00	to	7,649.99		305
257.	7,650.00	to	7,674.99		306
258.	7,675.00	to	7,699.99		307
259.	7,700.00	to	7,724.99		308
260.	7,725.00	to	7,749.99		309
261.	7,750.00	to	7,774.99		310
262.	7,775.00	to	7,799.99		311
263.	7,800.00	to	7,824.99		312
264.	7,825.00	to	7,849.99		313
265.	7,850.00	to	7,874.99		314
266.	7,875.00	to	7,899.99		315
267.	7,900.00	to	7,924.99		316
268.	7,925.00	to	7,949.99		317
269.	7,950.00	to	7,974.99		318
270.	7,975.00	to	7,999.99		319
271.	8,000.00	to	8,024.99		320
272.	8,025.00	to	8,049.99		321
273.	8,050.00	to	8,074.99		322
274.	8,075.00	to	8,099.99		323
275.	8,100.00	to	8,124.99		324
276.	8,125.00	to	8,149.99		325
277.	8,150.00	to	8,174.99		326

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

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

maximum amount shown in the following schedule and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (p) following]

Figure 108.05 (1) (p):

Line	Highest Quarterly Wages Paid			Weekly Benefit Rate
293.	Under	$1,325.00		$ 0
294.	1,325.00	to	1,349.99	53
295.	1,350.00	to	1,374.99	54
296.	1,375.00	to	1,399.99	55
297.	1,400.00	to	1,424.99	56
298.	1,425.00	to	1,449.99	57
299.	1,450.00	to	1,474.99	58
300.	1,475.00	to	1,499.99	59
301.	1,500.00	to	1,524.99	60
302.	1,525.00	to	1,549.99	61
303.	1,550.00	to	1,574.99	62
304.	1,575.00	to	1,599.99	63
305.	1,600.00	to	1,624.99	64
306.	1,625.00	to	1,649.99	65
307.	1,650.00	to	1,674.99	66

308.	1,675.00	to	1,699.99		67
309.	1,700.00	to	1,724.99		68
310.	1,725.00	to	1,749.99		69
311.	1,750.00	to	1,774.99		70
312.	1,775.00	to	1,799.99		71
313.	1,800.00	to	1,824.99		72
314.	1,825.00	to	1,849.99		73
315.	1,850.00	to	1,874.99		74
316.	1,875.00	to	1,899.99		75
317.	1,900.00	to	1,924.99		76
318.	1,925.00	to	1,949.99		77
319.	1,950.00	to	1,974.99		78
320.	1,975.00	to	1,999.99		79
321.	2,000.00	to	2,024.99		80
322.	2,025.00	to	2,049.99		81
323.	2,050.00	to	2,074.99		82
324.	2,075.00	to	2,099.99		83
325.	2,100.00	to	2,124.99		84
326.	2,125.00	to	2,149.99		85
327.	2,150.00	to	2,174.99		86
328.	2,175.00	to	2,199.99		87
329.	2,200.00	to	2,224.99		88
330.	2,225.00	to	2,249.99		89
331.	2,250.00	to	2,274.99		90

332.	2,275.00	to	2,299.99		91
333.	2,300.00	to	2,324.99		92
334.	2,325.00	to	2,349.99		93
335.	2,350.00	to	2,374.99		94
336.	2,375.00	to	2,399.99		95
337.	2,400.00	to	2,424.99		96
338.	2,425.00	to	2,449.99		97
339.	2,450.00	to	2,474.99		98
340.	2,475.00	to	2,499.99		99
341.	2,500.00	to	2,524.99		100
342.	2,525.00	to	2,549.99		101
343.	2,550.00	to	2,574.99		102
344.	2,575.00	to	2,599.99		103
345.	2,600.00	to	2,624.99		104
346.	2,625.00	to	2,649.99		105
347.	2,650.00	to	2,674.99		106
348.	2,675.00	to	2,699.99		107
349.	2,700.00	to	2,724.99		108
350.	2,725.00	to	2,749.99		109
351.	2,750.00	to	2,774.99		110
352.	2,775.00	to	2,799.99		111
353.	2,800.00	to	2,824.99		112
354.	2,825.00	to	2,849.99		113
355.	2,850.00	to	2,874.99		114

356.	2,875.00	to	2,899.99		115
357.	2,900.00	to	2,924.99		116
358.	2,925.00	to	2,949.99		117
359.	2,950.00	to	2,974.99		118
360.	2,975.00	to	2,999.99		119
361.	3,000.00	to	3,024.99		120
362.	3,025.00	to	3,049.99		121
363.	3,050.00	to	3,074.99		122
364.	3,075.00	to	3,099.99		123
365.	3,100.00	to	3,124.99		124
366.	3,125.00	to	3,149.99		125
367.	3,150.00	to	3,174.99		126
368.	3,175.00	to	3,199.99		127
369.	3,200.00	to	3,224.99		128
370.	3,225.00	to	3,249.99		129
371.	3,250.00	to	3,274.99		130
372.	3,275.00	to	3,299.99		131
373.	3,300.00	to	3,324.99		132
374.	3,325.00	to	3,349.99		133
375.	3,350.00	to	3,374.99		134
376.	3,375.00	to	3,399.99		135
377.	3,400.00	to	3,424.99		136
378.	3,425.00	to	3,449.99		137
379.	3,450.00	to	3,474.99		138

380.	3,475.00	to	3,499.99		139
381.	3,500.00	to	3,524.99		140
382.	3,525.00	to	3,549.99		141
383.	3,550.00	to	3,574.99		142
384.	3,575.00	to	3,599.99		143
385.	3,600.00	to	3,624.99		144
386.	3,625.00	to	3,649.99		145
387.	3,650.00	to	3,674.99		146
388.	3,675.00	to	3,699.99		147
389.	3,700.00	to	3,724.99		148
390.	3,725.00	to	3,749.99		149
391.	3,750.00	to	3,774.99		150
392.	3,775.00	to	3,799.99		151
393.	3,800.00	to	3,824.99		152
394.	3,825.00	to	3,849.99		153
395.	3,850.00	to	3,874.99		154
396.	3,875.00	to	3,899.99		155
397.	3,900.00	to	3,924.99		156
398.	3,925.00	to	3,949.99		157
399.	3,950.00	to	3,974.99		158
400.	3,975.00	to	3,999.99		159
401.	4,000.00	to	4,024.99		160
402.	4,025.00	to	4,049.99		161
403.	4,050.00	to	4,074.99		162

404.	4,075.00	to	4,099.99		163
405.	4,100.00	to	4,124.99		164
406.	4,125.00	to	4,149.99		165
407.	4,150.00	to	4,174.99		166
408.	4,175.00	to	4,199.99		167
409.	4,200.00	to	4,224.99		168
410.	4,225.00	to	4,249.99		169
411.	4,250.00	to	4,274.99		170
412.	4,275.00	to	4,299.99		171
413.	4,300.00	to	4,324.99		172
414.	4,325.00	to	4,349.99		173
415.	4,350.00	to	4,374.99		174
416.	4,375.00	to	4,399.99		175
417.	4,400.00	to	4,424.99		176
418.	4,425.00	to	4,449.99		177
419.	4,450.00	to	4,474.99		178
420.	4,475.00	to	4,499.99		179
421.	4,500.00	to	4,524.99		180
422.	4,525.00	to	4,549.99		181
423.	4,550.00	to	4,574.99		182
424.	4,575.00	to	4,599.99		183
425.	4,600.00	to	4,624.99.		184
426.	4,625.00	to	4,649.99		185
427.	4,650.00	to	4,674.99		186

428.	4,675.00	to	4,699.99		187
429.	4,700.00	to	4,724.99		188
430.	4,725.00	to	4,749.99		189
431.	4,750.00	to	4,774.99		190
432.	4,775.00	to	4,799.99		191
433.	4,800.00	to	4,824.99		192
434.	4,825.00	to	4,849.99		193
435.	4,850.00	to	4,874.99		194
436.	4,875.00	to	4,899.99		195
437.	4,900.00	to	4,924.99		196
438.	4,925.00	to	4,949.99		197
439.	4,950.00	to	4,974.99		198
440.	4,975.00	to	4,999.99		199
441.	5,000.00	to	5,024.99		200
442.	5,025.00	to	5,049.99		201
443.	5,050.00	to	5,074.99		202
444.	5,075.00	to	5,099.99		203
445.	5,100.00	to	5,124.99		204
446.	5,125.00	to	5,149.99		205
447.	5,150.00	to	5,174.99		206
448.	5,175.00	to	5,199.99		207
449.	5,200.00	to	5,224.99		208
450.	5,225.00	to	5,249.99		209
451.	5,250.00	to	5,274.99		210

452.	5,275.00	to	5,299.99		211
453.	5,300.00	to	5,324.99		212
454.	5,325.00	to	5,349.99		213
455.	5,350.00	to	5,374.99		214
456.	5,375.00	to	5,399.99		215
457.	5,400.00	to	5,424.99		216
458.	5,425.00	to	5,449.99		217
459.	5,450.00	to	5,474.99		218
460.	5,475.00	to	5,499.99		219
461.	5,500.00	to	5,524.99		220
462.	5,525.00	to	5,549.99		221
463.	5,550.00	to	5,574.99		222
464.	5,575.00	to	5,599.99		223
465.	5,600.00	to	5,624.99		224
466.	5,625.00	to	5,649.99		225
467.	5,650.00	to	5,674.99		226
468.	5,675.00	to	5,699.99		227
469.	5,700.00	to	5,724.99		228
470.	5,725.00	to	5,749.99		229
471.	5,750.00	to	5,774.99		230
472.	5,775.00	to	5,799.99		231
473.	5,800.00	to	5,824.99		232
474.	5,825.00	to	5,849.99		233
475.	5,850.00	to	5,874.99		234

476.	.....	5,875.00	to	5,899.99	.....	235
477.	.....	5,900.00	to	5,924.99	.....	236
478.	.....	5,925.00	to	5,949.99	.....	237
479.	.....	5,950.00	to	5,974.99	.....	238
480.	.....	5,975.00	to	5,999.99	.....	239
481.	.....	6,000.00	to	6,024.99	.....	240
482.	.....	6,025.00	to	6,049.99	.....	241
483.	.....	6,050.00	to	6,074.99	.....	242
484.	.....	6,075.00	to	6,099.99	.....	243
485.	.....	6,100.00	to	6,124.99	.....	244
486.	.....	6,125.00	to	6,149.99	.....	245
487.	.....	6,150.00	to	6,174.99	.....	246
488.	.....	6,175.00	to	6,199.99	.....	247
489.	.....	6,200.00	to	6,224.99	.....	248
490.	.....	6,225.00	to	6,249.99	.....	249
491.	.....	6,250.00	to	6,274.99	.....	250
492.	.....	6,275.00	to	6,299.99	.....	251
493.	.....	6,300.00	to	6,324.99	.....	252
494.	.....	6,325.00	to	6,349.99	.....	253
495.	.....	6,350.00	to	6,374.99	.....	254
496.	.....	6,375.00	to	6,399.99	.....	255
497.	.....	6,400.00	to	6,424.99	.....	256
498.	.....	6,425.00	to	6,449.99	.....	257
499.	.....	6,450.00	to	6,474.99	.....	258

500.	6,475.00	to	6,499.99		259
501.	6,500.00	to	6,524.99		260
502.	6,525.00	to	6,549.99		261
503.	6,550.00	to	6,574.99		262
504.	6,575.00	to	6,599.99		263
505.	6,600.00	to	6,624.99		264
506.	6,625.00	to	6,649.99		265
507.	6,650.00	to	6,674.99		266
508.	6,675.00	to	6,699.99		267
509.	6,700.00	to	6,724.99		268
510.	6,725.00	to	6,749.99		269
511.	6,750.00	to	6,774.99		270
512.	6,775.00	to	6,799.99		271
513.	6,800.00	to	6,824.99		272
514.	6,825.00	to	6,849.99		273
515.	6,850.00	to	6,874.99		274
516.	6,875.00	to	6,899.99		275
517.	6,900.00	to	6,924.99		276
518.	6,925.00	to	6,949.99		277
519.	6,950.00	to	6,974.99		278
520.	6,975.00	to	6,999.99		279
521.	7,000.00	to	7,024.99		280
522.	7,025.00	to	7,049.99		281
523.	7,050.00	to	7,074.99		282

524.	7,075.00	to	7,099.99		283
525.	7,100.00	to	7,124.99		284
526.	7,125.00	to	7,149.99		285
527.	7,150.00	to	7,174.99		286
528.	7,175.00	to	7,199.99		287
529.	7,200.00	to	7,224.99		288
530.	7,225.00	to	7,249.99		289
531.	7,250.00	to	7,274.99		290
532.	7,275.00	to	7,299.99		291
533.	7,300.00	to	7,324.99		292
534.	7,325.00	to	7,349.99		293
535.	7,350.00	to	7,374.99		294
536.	7,375.00	to	7,399.99		295
537.	7,400.00	to	7,424.99		296
538.	7,425.00	to	7,449.99		297
539.	7,450.00	to	7,474.99		298
540.	7,475.00	to	7,499.99		299
541.	7,500.00	to	7,524.99		300
542.	7,525.00	to	7,549.99		301
543.	7,550.00	to	7,574.99		302
544.	7,575.00	to	7,599.99		303
545.	7,600.00	to	7,624.99		304
546.	7,625.00	to	7,649.99		305
547.	7,650.00	to	7,674.99		306

548.	7,675.00	to	7,699.99		307
549.	7,700.00	to	7,724.99		308
550.	7,725.00	to	7,749.99		309
551.	7,750.00	to	7,774.99		310
552.	7,775.00	to	7,799.99		311
553.	7,800.00	to	7,824.99		312
554.	7,825.00	to	7,849.99		313
555.	7,850.00	to	7,874.99		314
556.	7,875.00	to	7,899.99		315
557.	7,900.00	to	7,924.99		316
558.	7,925.00	to	7,949.99		317
559.	7,950.00	to	7,974.99		318
560.	7,975.00	to	7,999.99		319
561.	8,000.00	to	8,024.99		320
562.	8,025.00	to	8,049.99		321
563.	8,050.00	to	8,074.99		322
564.	8,075.00	to	8,099.99		323
565.	8,100.00	to	8,124.99		324
566.	8,125.00	to	8,149.99		325
567.	8,150.00	to	8,174.99		326
568.	8,175.00	to	8,199.99		327
569.	8,200.00	to	8,224.99		328
570.	8,225.00	to	8,249.99		329
571.	8,250.00	to	8,274.99		330

572.	8,275.00	to	8,299.99		331
573.	8,300.00	to	8,324.99		332
574.	8,325.00	to	8,349.99		333
575.	8,350.00	to	8,374.99		334
576.	8,375.00	to	8,399.99		335
577.	8,400.00	to	8,424.99		336
578.	8,425.00	to	8,449.99		337
579.	8,450.00	to	8,474.99		338
580.	8,475.00	to	8,499.99		339
581.	8,500.00	to	8,524.99		340
582.	8,525.00	to	8,549.99		341
583.	8,550.00	to	8,574.99		342
584.	8,575.00	to	8,599.99		343
585.	8,600.00	to	8,624.99		344
586.	8,625.00	to	8,649.99		345
587.	8,650.00	to	8,674.99		346
588.	8,675.00	to	8,699.99		347
589.	8,700.00	to	8,724.99		348
590.	8,725.00	to	8,749.99		349
591.	8,750.00	to	8,774.99		350
592.	8,775.00	to	8,799.99		351
593.	8,800.00	to	8,824.99		352
594.	8,825.00	to	8,849.99		353

595.	8,850.00	to	8,874.99	354
596.	8,875.00		and over	355

SECTION 31. 108.05 (3) (a) of the statutes is amended to read:

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

SECTION 32. 108.05 (10) (b) of the statutes is amended to read:

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

SECTION 33. 108.068 (2) of the statutes is amended to read:

108.068 **(2)** The department shall treat a limited liability company that files proof under sub. (1) as a corporation under this chapter beginning on the same date that the federal internal revenue service treats the company as a corporation for federal tax purposes, except that for benefit purposes the treatment shall apply ~~on~~

~~the same date that the internal revenue service applies the treatment or the date that proof is filed with the department, whichever is later~~ to benefit years in existence on or beginning on or after the date that the federal internal revenue service treats the company as a corporation for federal tax purposes if the benefit year to which the treatment is to be applied has not ended on the date that the department first has notice of a benefit eligibility issue that relates to treatment of that limited liability company.

SECTION 34. 108.068 (8) of the statutes is amended to read:

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

SECTION 35. 108.09 (2) (bm) of the statutes is amended to read:

108.09 **(2)** (bm) In determining whether an individual meets the conditions specified in s. 108.02 (12) (b) 2. a. or b. ~~or,~~ (bm) ~~1. or 2.~~ 3. or 4., or (c) 1., the department shall not consider documents granting operating authority or licenses, or any state or federal laws or federal regulations granting such authority or licenses.

SECTION 36. 108.09 (4n) of the statutes is created to read:

108.09 **(4n)** EMPLOYMENT DATA SYSTEM REPORTS. If the department maintains a database system consisting of occupational information and employment conditions data, and an employee of the department, including an individual who serves as an appeal tribunal, creates a report from the system, the report constitutes prima facie evidence as to the matters contained in the report in any proceeding under this section if:

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

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

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

SECTION 37. 108.09 (4s) of the statutes is amended to read:

108.09 **(4s)** EMPLOYEE STATUS. In determining whether an individual meets the conditions specified in s. 108.02 (12) (b) 2. a. or b. ~~or,~~ (bm) ~~1. or 2.~~ 3. or 4., or (c) 1., the appeal tribunal shall not take administrative notice of or admit into evidence documents granting operating authority or licenses, or any state or federal laws or federal regulations granting such authority or licenses.

SECTION 38. 108.105 of the statutes is renumbered 108.105 (1) and amended to read:

108.105 **(1)** The department may suspend the privilege of any agent to appear before the department at hearings under this chapter for a specified period if the department finds that the agent has engaged in an act of fraud or misrepresentation ~~or,~~ has repeatedly failed to comply with departmental rules, or has engaged in the

solicitation of a claimant solely for the purpose of appearing at a hearing as the claimant's representative for pay.

(3) Prior to imposing a suspension under this section, the secretary of workforce development or the secretary's designee shall conduct a hearing concerning the proposed suspension. The hearing shall be conducted under ch. 227 and the decision of the department may be appealed under s. 227.52.

SECTION 39. 108.105 (2) of the statutes is created to read:

108.105 **(2)** The department may suspend the privilege of an agent to act as an employer's representative under this chapter for up to one year if, during any 12–month period, in 5 percent or more of all appeal tribunal hearings held in which employers represented by the agent are appellants there is a final appeal tribunal decision finding that the employer represented by the agent failed to provide correct and complete information requested by the department during a fact–finding investigation and there is no finding that the employer had good cause for that failure.

SECTION 40. 108.151 (4) (b) of the statutes is amended to read:

108.151 **(4)** (b) The fund's treasurer shall issue a receipt to the employer for its deposit of assurance. Any assurances shall be retained by the fund's treasurer in escrow, for the fund, until the employer's liability under its election is terminated, at which time they shall be returned to the employer, less any deductions made under this paragraph. The employer may at any time substitute assurances of equal or greater value. The treasurer may, with 10 days' notice to the employer, liquidate the assurances deposited to the extent necessary to satisfy any delinquent reimbursements or assessments due under this section together with any interest and any tardy filing fees due. The treasurer shall hold in escrow any cash remaining

from the sale of the assurances, without interest. The fund's treasurer shall require the employer within 30 days following any liquidation of deposited assurances to deposit sufficient additional assurances to make whole the employer's deposit at the prior level. Any income from assurances held in escrow shall inure to and be the property of the employer.

SECTION 41. 108.151 (7) of the statutes is created to read:

108.151 **(7)** UNCOLLECTIBLE REIMBURSEMENTS. (a) In this subsection, "payroll" has the meaning given in s. 108.02 (21) (a).

(b) Except as provided in par. (f), each employer that has elected reimbursement financing under this section and that is subject to this chapter as of the date that a rate of assessment is established under this subsection shall pay an assessment to the fund at a rate determined by the fund's treasurer under par. (c).

(c) The fund's treasurer shall determine the total amount due from employers electing reimbursement financing under this section that is uncollectible as of June 30 of each year, but not including any amount that the department determined to be uncollectible prior to January 1, 2004. No amount may be treated as uncollectible under this paragraph unless the department has exhausted all reasonable remedies for collection of the amount, including liquidation of the assurance required under sub. (4). The department shall charge the total amounts so determined to the uncollectible reimbursable benefits account under s. 108.16 (6w). Whenever, as of June 30 of any year, this account has a negative balance of $5,000 or more, the treasurer shall determine the rate of an assessment to be levied under par. (b) for that year, which shall then become payable by all employers that have elected reimbursement financing under this section as of that date.

(d) The rate of assessment under this subsection for each calendar year shall be a rate, when applied to the payrolls of all employers electing reimbursement financing under this section for the preceding calendar year, that will generate an amount that equals the total amount determined to be uncollectible under par. (c), but not more than $200,000 for any year.

(e) Except as provided in par. (f), the rate of each employer's assessment under this subsection for any calendar year is the product of the rate determined under par. (d) multiplied by the employer's payroll for the preceding calendar year, as reported by the employer under sub. (8) or s. 108.15 (8), 108.152 (7), or 108.17 (2) or, in the absence of reports, as estimated by the department.

(f) If any employer would otherwise be assessed an amount less than $10 for a calendar year, the department shall, in lieu of requiring that employer to pay an assessment for that calendar year, apply the amount that the employer would have been required to pay to the other employers on a pro rata basis.

(g) The department shall bill assessments to employers under this subsection in the same manner as provided in sub. (5) (f) for the month of September in each year, and the assessment is due for payment in the same manner as other payments under sub. (5) (f). If any assessment is past due, the department shall assess interest on the balance due under s. 108.22. If any employer is delinquent in paying an assessment under this subsection, the department may terminate the employer's election of reimbursement financing under this section as of the close of any calendar year in which the employer remains delinquent.

(h) If the payroll of an employer is adjusted to decrease the amount of the payroll after a contribution report for the employer is filed under s. 108.17 (2), the

department shall refund any assessment that is overpaid by the employer under this subsection as a result of the adjustment.

SECTION 42. 108.151 (8) of the statutes is created to read:

108.151 **(8)** REPORTS. Each nonprofit organization that is an employer shall make employment and wage reports to the department under the same conditions that apply to other employers.

SECTION 43. 108.152 (7) of the statutes is created to read:

108.152 **(7)** REPORTS. Each Indian tribe that is an employer shall make employment and wage reports to the department under the same conditions that apply to other employers.

SECTION 44. 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), (5g), (7) (h), (8) (a), (13) (c) or (d) or (16) (e), 108.07 (3), (3r), (5) (b), (5m), (6), or (8), 108.14 (8n) (e), 108.141, 108.151, or 108.152 or sub. (6) (e) or (7) (a) and (b).

SECTION 45. 108.16 (6w) and (6x) of the statutes are created to read:

108.16 **(6w)** The department shall maintain within the fund an uncollectible reimbursable benefits account to which the department shall credit all amounts received from employers under s. 108.151 (7).

(6x) The department shall charge to the uncollectible reimbursable benefits account the amount of any benefits paid from the balancing account that are reimbursable under s. 108.151 but for which the department does not receive reimbursement after the department exhausts all reasonable remedies for collection of the amount.

SECTION 46. 108.16 (8) (e) 1. of the statutes is amended to read:

108.16 **(8)** (e) 1. At the time of business transfer, the transferor and the transferee are owned, managed, or controlled in whole or in substantial part, either directly or indirectly by legally enforceable means or otherwise, by the same interest or interests. Without limitation by reason of enumeration, it is presumed unless shown to the contrary that the "same interest or interests" includes the spouse, child, or parent of the individual who owned, managed or controlled the business, or any combination of more than one of them.

SECTION 47. 108.16 (8) (em) of the statutes is created to read:

108.16 **(8)** (em) If, after the transferee of a business has been deemed a successor under par. (e), the department determines that a substantial purpose of the transfer of the business was to obtain a reduced contribution rate, then the department shall treat the transfer as having no effect for purposes of this chapter and shall, retroactively to the date of the transfer, reassign to the transferor all aspects of the transferor's account experience and liability that had been assigned to the transferee, together with all aspects of the transferee's account experience related to the transferred business, and shall recompute the transferor's contribution rate as provided in par. (h).

SECTION 48. 108.16 (8) (h) of the statutes is amended to read:

108.16 **(8)** (h) The department shall determine or redetermine the contribution rate for ~~a successor subject to this chapter immediately prior to the date of the transfer shall be redetermined, as of the applicable computation date, to apply to the calendar year following the date of transfer and~~ the successor effective as of the beginning of the first quarter following the date of the transfer of the business. The department shall thereafter ~~be redetermined~~ redetermine the contribution rate whenever required by s. 108.18. For the purposes of s. 108.18, the department shall

determine the experience under this chapter of the successor's account by allocating to the successor's account for each period in question the respective proportions of the transferor's payroll and benefits which the department determines to be properly assignable to the business transferred.

SECTION 49. 108.16 (8) (im) of the statutes is created to read:

108.16 **(8)** (im) Notwithstanding pars. (b) to (i), a transferee who is not subject to this chapter on the date of transfer of a business shall not be deemed a successor to the transferor if the department determines that the transfer occurred solely or primarily for the purpose of obtaining a lower contribution rate for the transferee than the rate that would otherwise apply if the transferee were deemed a new employer. In determining whether a business was transferred solely or primarily for the purpose of obtaining a lower contribution rate for the transferee than the rate that would otherwise apply, the department shall use objective factors, which may include the cost of acquiring the business, whether the transferee continued the business enterprise of the transferred business, the length of time that the business enterprise was continued, or whether a substantial number of new employees were hired for the performance of duties unrelated to the business activity conducted by the transferor prior to the transfer.

SECTION 50. 108.16 (8) (m) to (o) of the statutes are created to read:

108.16 **(8)** (m) If any person knowingly makes or attempts to make a false statement or representation to the department in connection with any investigation to determine whether an employer qualifies to be deemed a successor under par. (e) or (im) or any other provision of this chapter for the purpose of determining the assignment of a contribution rate, or if any person knowingly advises another person

to do so, including by willful evasion, nondisclosure, or misrepresentation, the person is subject to the following penalties:

1. If the person is an employer, then the department shall assign the employer the highest contribution rate assignable under this chapter for the year, during which the violation or attempted violation occurs and the 3 succeeding years, except that if the department assigns the employer the highest contribution rate for any such year under other provisions of this chapter or if the increase in the employer's contribution rate under this subdivision would be less than 2 percent on its payroll for any year, then the department shall increase the employer's contribution rate by 2 percent on its payroll for each year in which a penalty applies under this subdivision.

2. If the person is not an employer, the person may be required to forfeit not more than $5,000.

3. The person is guilty of a Class A misdemeanor.

(n) The department shall utilize uniform procedures to identify businesses that are transferred under this subsection.

(o) Paragraphs (e) 1., (em), (h), (im), and (m) shall be interpreted and applied, insofar as possible, to meet the minimum requirements of any guidance issued by or regulations promulgated by the U.S. department of labor.

SECTION 51. 108.17 (2b) of the statutes is created to read:

108.17 **(2b)** The department shall prescribe a form and methodology for filing contribution reports under sub. (2) electronically using the Internet. Each employer of 50 or more employees, as determined under s. 108.22 (1) (ae), that does not use an employer agent to file its contribution reports under this section shall file its contribution reports electronically using the Internet on the form prescribed by the

department. Once an employer becomes subject to the reporting requirements under this subsection, it shall continue to file its reports under this subsection unless that requirement is waived by the department.

SECTION 52. 108.17 (2g) of the statutes is amended to read:

108.17 **(2g)** An employer agent that prepares reports under sub. (2) on behalf of less than 25 employers shall file those reports electronically using the Internet on the form prescribed by the department under sub. (2b). An employer agent that ~~files~~ prepares reports under sub. (2) on behalf of 25 or more employers shall file those reports using an electronic medium and format approved by the department. An employer agent that becomes subject to the reporting requirement under this subsection shall file its initial reports under this subsection for the 4th quarter beginning after the quarter in which the employer agent becomes subject to the reporting requirement. Once an employer agent becomes subject to the reporting requirement under this subsection, the employer agent shall continue to file its reports under this subsection unless that requirement is waived by the department.

SECTION 53. 108.18 (1) (a) of the statutes is amended to read:

108.18 **(1)** (a) ~~Each~~ Unless a penalty applies under s. 108.16 (8) (m), each employer shall pay contributions to the fund for each calendar year at whatever rate on the employer's payroll for that year duly applies to the employer pursuant to this section.

SECTION 54. 108.18 (2) (d) of the statutes is amended to read:

108.18 **(2)** (d) No later than 90 days after the department issues an initial determination that a person is an employer, any employer other than an employer specified in par. (c), having a payroll exceeding $10,000,000 in a calendar year may elect that its contribution rate shall be one percent on its payroll for the first 3

calendar years with respect to which contributions are credited to its account. In such case, the department shall credit the amount collected in excess of this amount against liability of the employer for future contributions after the close of each calendar year in which an election applies. If an employer qualifies for and makes an election under this paragraph, the employer shall, upon notification by the department, make a special contribution after the close of each quarter equivalent to the amount by which its account is overdrawn, if any, for the preceding quarter. The department shall credit any timely payment of contributions to the employer's account before making a determination of liability for a special contribution under this paragraph. An employer does not qualify for an alternate contribution rate under this paragraph at any time during which the employer's special contribution payment is delinquent. An employer that is the transferee of a business enterprise but does not qualify to be treated as a successor under s. 108.16 (8) (im) does not qualify for an alternate contribution rate under this paragraph.

SECTION 55. 108.20 (2m) of the statutes is amended to read:

108.20 **(2m)** From the moneys not appropriated under s. 20.445 (1) (ge), (gf) ~~and~~, (gg), and (gi) which are received by the administrative account as interest and penalties under this chapter, the department shall pay the benefits chargeable to the administrative account under s. 108.07 (5) and the interest payable to employers under s. 108.17 (3m) and may pay interest due on advances to the unemployment reserve fund from the federal unemployment account under title XII of the social security act, 42 USC 1321 to 1324, may make payments to satisfy a federal audit exception concerning a payment from the fund or any federal aid disallowance involving the unemployment insurance program, or may make payments to the fund if such action is necessary to obtain a lower interest rate or deferral of interest

payments on advances from the federal unemployment account under title XII of the social security act, except that any interest earned pending disbursement of federal employment security grants under s. 20.445 (1) (n) shall be credited to the general fund. Any moneys reverting to the administrative account from the appropriations under s. 20.445 (1) (ge) and (gf) shall be utilized as provided in this subsection.

SECTION 56. 108.205 (1m) of the statutes is created to read:

108.205 **(1m)** (a) The department shall prescribe a form and methodology for filing reports under sub. (1) electronically using the Internet.

(b) Each employer agent shall file its reports electronically in the form prescribed by the department.

SECTION 57. 108.205 (2) of the statutes is amended to read:

108.205 **(2)** All employers of ~~100~~ 50 or more employees, as determined under s. 108.22 (1) (ae), shall file the quarterly report under sub. (1) using an electronic medium approved by the department for such employers. An employer that becomes subject to the reporting requirement under this subsection shall file its initial report under this subsection for the 4th quarter beginning after the quarter in which the employer becomes subject to the reporting requirement. Once an employer becomes subject to the reporting requirement under this subsection, the employer shall continue to file its quarterly reports under this subsection unless that requirement is waived by the department.

SECTION 58. 108.22 (1) (ac) of the statutes is amended to read:

108.22 **(1)** (ac) In addition to any fee assessed under par. (a), the department may assess an employer or employer agent that is subject to the reporting requirement under s. 108.205 (2) and that fails to file its report in a format prescribed

under that subsection ~~may be assessed~~ a penalty of $10 for each employee whose information is not reported in a format prescribed under s. 108.205 (1m) (b) or (2).

SECTION 59. 108.22 (1) (ad) of the statutes is renumbered 108.22 (1) (ad) 1.

SECTION 60. 108.22 (1) (ad) 2. of the statutes is created to read:

108.22 **(1)** (ad) 2. An employer that is subject to the reporting requirements under s. 108.17 (2b) and that fails to file a contribution report in accordance with s. 108.17 (2b) may be assessed a penalty by the department in the amount of $25 for each report that is not filed in accordance with s. 108.17 (2b).

SECTION 61. 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) or (7), 108.16 (8), 108.17, or 108.205 would otherwise be a Saturday, Sunday, or legal holiday under state or federal law, the due date is the next following day which is not a Saturday, Sunday, or legal holiday under state or federal law.

SECTION 62. 108.22 (1) (c) of the statutes is amended to read:

108.22 **(1)** (c) Any report or payment, except a payment required by s. 108.15 (5) (b) or 108.151 (5) (f) or (7), to which this subsection applies is delinquent, within the meaning of par. (a), unless it is received by the department, in the form prescribed by law or rule of the department, no later than its due date as determined under par. (b), 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. Any payment required by s. 108.15 (5) (b) or 108.151 (5) (f) or (7) is delinquent, within the meaning of par. (a), unless it is received by the department, in the form prescribed by law, no later than the last day of the month in which it is due.

SECTION 63. 108.22 (1m) of the statutes is amended to read:

108.22 **(1m)** If an employer owes any contributions, reimbursements or assessments under s. 108.15 or 108.151, interest, fees, or payments for forfeitures or other penalties to the department under this chapter and fails to pay the amount owed, the department has a perfected lien upon the employer's right, title, and interest in all of its real and personal property located in this state in the amount finally determined to be owed, plus costs. Except where creation of a lien is barred or stayed by bankruptcy or other insolvency law, the lien is effective when the department issues a determination of the amount owed under s. 108.10 (1) and shall continue until the amount owed, plus costs and interest to the date of payment, is paid. If a lien is initially barred or stayed by bankruptcy or other insolvency law, it shall become effective immediately upon expiration or removal of such bar or stay. The perfected lien does not give the department priority over lienholders, mortgagees, purchasers for value, judgment creditors, and pledges whose interests have been recorded before the department's lien is recorded.

SECTION 64. 108.22 (2) of the statutes is amended to read:

108.22 **(2)** (a) 1. If any employing unit or any individual who is found personally liable under sub. (9) fails to pay to the department any amount found to be due it in proceedings pursuant to s. 108.10, provided that no appeal or review permitted under s. 108.10 is pending and that the time for taking an appeal or review has expired, the department or any authorized representative may issue a warrant directed to the clerk of circuit court for any county of the state.

2. The clerk of circuit court shall enter in the judgment and lien docket the name of the employing unit or individual mentioned in the warrant and the amount of the contributions, interest, costs and other fees for which the warrant is issued and the date when such copy is entered.

3. A warrant entered under subd. 2. shall be considered in all respects as a final judgment constituting a perfected lien upon the employing unit's or individual's right, title and interest in all real and personal property located in the county where the warrant is entered.

4. The department or any authorized representative may thereafter file an execution with the clerk of circuit court for filing by the clerk of circuit court with the sheriff of any county where real or personal property of the employing unit or individual is found, commanding the sheriff to levy upon and sell sufficient real and personal property of the employing unit or individual to pay the amount stated in the warrant in the same manner as upon an execution against property issued upon the judgment of a court of record, and to return the warrant to the department and pay to it the money collected by virtue thereof within 60 days after receipt of the warrant.

(b) The clerk of circuit court shall accept, file and enter each warrant under par. (a) and each satisfaction, release, or withdrawal under subs. (5), (6), and (8m) in the judgment and lien docket without prepayment of any fee, but the clerk of circuit court shall submit a statement of the proper fee semiannually to the department covering the periods from January 1 to June 30 and July 1 to December 31 unless a different billing period is agreed to between the clerk of circuit court and the department. The fees shall then be paid by the department, but the fees provided by s. 814.61 (5) for entering the warrants shall be added to the amount of the warrant and collected from the employing unit or individual when satisfaction or release is presented for entry.

SECTION 65. 108.22 (8) (b) of the statutes is renumbered 108.22 (8) (b) 1. and amended to read:

108.22 **(8)** (b) 1. To recover any overpayment which is not otherwise repaid or recovery of which has not been waived, ~~or any assessment under s. 108.04 (11) (cm),~~

the department may recoup the amount of the overpayment from benefits the individual would otherwise be eligible to receive, or file a warrant against the liable individual in the same manner as is provided in this section for collecting delinquent payments from employers, or both~~, but only to the extent of recovering.~~

3. Any recovery under this paragraph is limited to the actual amount of the overpayment or assessment and any costs and disbursements, without interest.

SECTION 66. 108.22 (8) (b) 2. of the statutes is created to read:

108.22 **(8)** (b) 2. To recover any assessment under s. 108.04 (11) (cm), the department may file a warrant against the liable individual in the same manner as is provided in this section for collecting delinquent payments from employers.

SECTION 67. 108.225 (1) (a) of the statutes is amended to read:

108.225 **(1)** (a) "Contribution" includes a reimbursement or assessment under s. 108.15, 108.151, or 108.152, interest for a nontimely payment, fees, and any payment due for a forfeiture imposed upon an employing unit under s. 108.04 (11) (c) or other penalty assessed by the department under this chapter.

SECTION 68. 108.225 (20) of the statutes is amended to read:

108.225 **(20)** COST OF LEVY. ~~Any~~ Whenever property is secured by means of a levy, any 3rd party in possession of the debtor's property is entitled to collect from the debtor a levy fee of $5 for each levy in ~~any case where property is secured through the levy~~ which a debt is satisfied by means of a single payment and $15 for each levy in which a debt is satisfied by means of more than one payment. The fee is payable from the property levied against and is in addition to the amount of the levy. The 3rd party ~~shall deduct the fee from the proceeds of~~ may charge the fee to the debtor at the time the party transfers the proceeds of the levy to the department.

SECTION 69. 108.24 (2) of the statutes is amended to read:

108.24 **(2)** ~~Any~~ Except as provided in s. 108.16 (8) (m), any person who knowingly makes a false statement or representation in connection with any report or as to any information duly required by the department under this chapter, or who knowingly refuses or fails to keep any records or to furnish any reports or information duly required by the department under this chapter, shall be fined not less than $100 nor more than $500, or imprisoned not more than 90 days or both; and each such false statement or representation and every day of such refusal or failure constitutes a separate offense.

SECTION 70. 165.066 of the statutes is created to read:

165.066 Assistant attorney general; unemployment insurance law enforcement. The attorney general shall assign at least 0.5 assistant attorney general position to assist in the investigation and prosecution of noncompliance with ch. 108.

SECTION 71. 165.60 of the statutes is amended to read:

165.60 Law enforcement. The department of justice is authorized to enforce ss. 101.123 (2), (5), and (8), 944.30, 944.31, 944.33, 944.34, 945.02 (2), 945.03 (1m), and 945.04 (1m) and ch. 108 and is invested with the powers conferred by law upon sheriffs and municipal police officers in the performance of those duties. This section does not deprive or relieve sheriffs, constables, and other local police officers of the power and duty to enforce those sections, and those officers shall likewise enforce those sections.

SECTION 72. Nonstatutory provisions.

(1) STUDY OF UNEMPLOYMENT INSURANCE FUND. The department of workforce development and the council on unemployment insurance shall jointly study the long–term fiscal stability of the unemployment reserve fund and shall determine

what measures, if any, are required to maintain that stability. The department and the council shall report their findings and recommendations to the governor and the chief clerk of each house of the legislature for referral to the appropriate standing committees in the manner provided in section 13.172 (3) of the statutes no later than July 1, 2007.

(2) AUTHORIZED POSITIONS; DEPARTMENT OF JUSTICE. The authorized FTE positions for the department of justice are increased by 0.5 PR–S position on January 1, 2006, to be funded from the appropriation under section 20.455 (2) (k) of the statutes.

SECTION 73. Initial applicability.

(1) The treatment of sections 108.02 (12) (a) and 108.09 (2) (bm) and (4s) of the statutes first applies with respect to employment after December 31, 2005.

(2) The treatment of section 108.02 (15) (j) 7. of the statutes first applies with respect to employment after December 31, 2005.

(3) The treatment of section 108.02 (15) (k) 14. of the statutes first applies with respect to benefit years that begin on the effective date of this subsection.

(4) The treatment of section 108.02 (21e) (intro.) 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 2006 or, with respect 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 2006.

(5) The treatment of section 108.04 (1) (b) 1. and 3. (intro.) and (c) of the statutes first applies with respect to suspensions and terminations of employment occurring on the effective date of this subsection.

(6) The treatment of section 108.04 (1) (e) of the statutes first applies with respect to weeks of unemployment beginning on the effective date of this subsection.

(7) The treatment of section 108.04 (5) and (5g) of the statutes first applies with respect to discharges occurring on the first Sunday that follows the 90th day beginning after the effective date of this subsection.

(8) The treatment of section 108.04 (7) (f) of the statutes first applies with respect to terminations of employment occurring on the effective date of this subsection.

(9) The treatment of section 108.04 (13) (c), (e), and (g) of the statutes first applies with respect to redeterminations issued under section 108.09 of the statutes on the effective date of this subsection or, with respect to matters in which no redetermination is issued, with respect to decisions issued under section 108.09 of the statutes on the effective date of this subsection.

(10) The treatment of section 108.04 (16) (b) and (c) 2. of the statutes first applies with respect to determinations issued under section 108.09 of the statutes on the effective date of this subsection or, with respect to determinations that are appealed, to decisions issued under section 108.09 of the statutes on the effective date of this subsection.

(11) The treatment of section 108.05 (3) (a) of the statutes first applies with respect to weeks of unemployment beginning on the effective date of this subsection.

(12) The treatment of section 108.09 (4n) of the statutes first applies with respect to appeals filed on the effective date of this subsection.

(13) The treatment of section 108.105 (2) of the statutes first applies with respect to suspensions resulting from appeal tribunal hearings held on the effective date of this subsection.

(14) The treatment of sections 108.151 (4) (b) and (7), 108.16 (6w) and (6x), 108.22 (1) (b) and (c) and (1m), and 108.225 (1) (a) of the statutes first applies with respect to payrolls for the 2005 calendar year.

(15) The treatment of sections 108.16 (8) (e) 1., (em), (h), (im), (m), and (n), 108.18 (1) (a) and (2) (d), and 108.24 (2) of the statutes first applies with respect to transfers of businesses occurring after December 31, 2005.

(16) The treatment of section 108.17 (2b) of the statutes first applies to employers of 75 or more employees with respect to reports required under section 108.17 (2) of the statutes for the 2nd quarter beginning after the quarter that includes the effective date of this subsection.

(17) The treatment of section 108.17 (2b) of the statutes first applies to employers of 50 to 74 employees with respect to reports required under section 108.17 (2) of the statutes for the 6th quarter beginning after the quarter that includes the effective date of this subsection.

(18) The treatment of section 108.17 (2g) of the statutes first applies with respect to reports filed under section 108.17 (2) of the statutes for the 2nd quarter beginning after the quarter that includes the effective date of this subsection.

(19) The treatment of section 108.205 (1m) of the statutes first applies with respect to reports filed under section 108.205 (1) of the statutes for the 2nd quarter beginning after the quarter that includes the effective date of this subsection.

(20) The treatment of section 108.205 (2) of the statutes first applies to employers of 75 to 99 employees with respect to reports required under section 108.205 (2) of the statutes for the 2nd quarter beginning after the quarter that includes the effective date of this subsection.

(21) The treatment of section 108.205 (2) of the statutes first applies to employers of 50 to 74 employees with respect to reports required under section 108.205 (2) of the statutes for the 6th quarter beginning after the quarter that includes the effective date of this subsection.

(22) The treatment of section 108.22 (2) of the statutes first applies with respect to liabilities existing on the effective date of this subsection.

(23) The treatment of section 108.225 (20) of the statutes first applies with respect to levies served on the effective date of this subsection.

SECTION 74. Effective date.

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

(END)

INS 3A:

as of the first full week affected by a suspension, termination or leave. In addition, for any week in which a suspension, termination or leave occurs after the beginning of the week or any week in which a suspension or leave ends after the beginning of the week, an employee is treated as partially unemployed for purposes of benefit computation. For any week after the week in which a termination occurs, a terminated employee is eligible to receive benefits if the employee is able to perform work and available for suitable work and meets other qualifying requirements.

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB–2978/9dn
JTK...:/.:...
WLJ

under proposed s⊙ 108⊙02 (15) (j) 7⊙

Tom Smith:

The exclusion from the definition of "employment" of service performed by individuals participating in the AmeriCorps program other than service performed pursuant to an "innovative education award only program under 42 USC12653 (b)" inserts a statutory reference to an undefined program that is not specifically authorized or defined in the U.S. Code. The program appears on the current AmeriCorps website. This type of reference is very unusual and undesirable ~~for the reason that~~ because the name or characteristics of the program can easily be changed administratively at any time. If the name is changed, the reference probably becomes inoperative. If the characteristics are changed, the statutory reference could end up having an application that you do not intend.

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

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2978/9dn
JTK:wlj:jf

October 25, 2005

Tom Smith:

The exclusion from the definition of "employment" under proposed s. 108.02 (15) (j) 7. of service performed by individuals participating in the AmeriCorps program other than service performed pursuant to an "innovative education award only program under 42 USC 12653 (b)" inserts a statutory reference to an undefined program that is not specifically authorized or defined in the U.S. Code. The program appears on the current AmeriCorps Website. This type of reference is very unusual and undesirable because the name or characteristics of the program can easily be changed administratively at any time. If the name is changed, the reference probably becomes inoperative. If the characteristics are changed, the statutory reference could end up having an application that you do not intend.

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Phone: (608) 266-6778