

Department Comment to LRB re LRB 3070- /P5

Note: This responds to LRB P5 section-by-section. The section numbers from P4 are identified for reference, e.g., section 1 is P4:1. If the LRB changed the language in P5 from P4, that has been noted. If P5 has a new section that was not included on P4, that is noted. The proposal numbers also are noted for reference.

Section 1. D07-10 (Appropriate Reed Act Funds for UI Administration) was approved by UI Advisory Council. The intent is to appropriate \$1,000,000 per year for the two *federal* fiscal years, FFY 2008 and FFY 2009, October 1, 2007 – September 30, 2008 and October 1, 2008 – September 30, 2009, respectively. Any unexpended appropriation during the first of the two years **would be carried forward** to FFY 2009, October 1, 2008 – September 30, increasing the cumulative total appropriation for that year. D07-11 (Appropriate Reed Act Funds for Reemployment Services) was **not** approved by UI Advisory Council. Creation of §20.445(1)(ng) and other language related to proposal D07-11 can be removed.

Section 2. D07-11 (Appropriate Reed Act Funds for Reemployment Services) was not approved by UI Advisory Council. Creation of §20.445(1)(ng) and other language related to proposal D07-11 can be removed from this Section. Is it necessary that (nf) be an exception to (1)(n) as you have drafted?

Section 3. Section 3 is OK as drafted. Agree §20.445(1)(nc) can be repealed.

Section 4. Creates appropriation for UI administration. See comment to Section 1 above regarding intent. The Department suggests drafting §20.445(1)(nf) to clarify that the intent is that: the appropriation of the first \$1,000,000 begin no later than the effective date of the bill (rather than on October 1, 2008, as drafted in Section 4); the encumbrance and expenditure of the second \$1,000,000 begin on October 1, 2008; and that the appropriation of both the first and the second \$1,000,000 extend to September 30, 2009. Here is suggested language:

Section 4. §20.445(1)(nf) of the statutes is created to read:

20.445(1)(nf) Unemployment insurance administration. From the moneys received from the federal government under section 903(d) of the federal Social Security Act, as amended, for federal fiscal year 2002, as a continuing appropriation, to be used for the administration of unemployment insurance, \$1,000,000 may be expended on or after February 1, 2008 and an additional \$1,000,000 may be expended on or after October 1, 2008. No moneys may be encumbered or expended from this appropriation after September 30, 2009.

Section 5. New. Delete. D07-11 Appropriate Reed Act Funds for Reemployment Services was **not** approved by UI Advisory Council. Creation of 20.445(1)(ng) and other language related to proposal D07-11 can be removed. [D07-11]

Section 6. New. Delete; 108.02(12)(b) will not be repealed.

Section 7. New. **Delete; not approved by UIAC.**

Section 8. P4:4. **Delete; not approved by UIAC.**

Section 9. P4:5. FEIN repealed. **Delete; not approved by UIAC.**

Section 10. New. This is a revised definition of family corporation. This should be deleted as it exceeds the scope of the UIAC agreement. **Review needed.**

Section 11. P4:6. Same. This is a modification of the definition of a family corporation to eliminate family corporations owned or controlled by a parent. This should be deleted as it exceeds the scope of the UIAC agreement. **Review needed.**

Section 12. P4:7. Same. **Delete; not approved by UIAC.** [D07-02]

Section 13. P4:8. Same. **Delete; not approved by UIAC.** [D07-02]

Section 14. P4: 9. Same. Ok as drafted. [D07-01]

Section 15. P4:10. Same. Ok. [D07-01]

Section 16. P4:11. Same. [D07-01] On reflection for this section, "or because the employee is on family or medical leave" at the end of the sentence should be deleted. The phrase is redundant because a leave includes a family or medical leave.

Section 17. P4:12. Same. Ok. [D07-01]

Section 18. P4:13. Same. Ok. [M07-02]

Section 19. P4:14. Same. The drafted language would alter the trigger for exemption for inviability of a corporation where sale is to a relative. The change to (gm) affects persons within the scope of (g) who are not parents. This should be deleted as it exceeds the scope of the UIAC agreement. **Review needed.**

Section 20. P4:16. Revised. This is the language for (5g). After a great deal of review, the department has decided that the best way to implement the intent of the UIAC to amend (5g) to clarify the original intent and to codify the circuit court decision in *Maplecrest Manor, Inc. & DWD v. LIRC & Lancaster*, Waukesha County Case No. 06-CV-3001, is to keep the language "Unless sub. (5g)..." language, but modify it as follows: [M07-03] **Review needed.**

Unless sub. (5g) results in disqualification, an employee whose work is terminated.....

Deleted: applies

Section 21. P4:15. Revised. After a great deal of review, the department has decided that the best way to implement the intent of the UIAC to amend (5g) to clarify the original intent and to codify the circuit court decision in *Maplecrest Manor, Inc. & DWD v. LIRC & Lancaster*, Waukesha County Case No. 06-CV-3001, is to create (5g)(em) as follows: [M07-03] **Review needed.**

"108.04(5g)(em) If an employee is not disqualified under this subsection, the employee may nevertheless be subject to the disqualification under sub. (5)."

Section 22. P4:18. Same. **Delete; not approved by UIAC.** [D07-02/D07-02A]

Section 23. P4:19. Same. **Delete; not approved by UIAC.** [D07-02/D07-02A]

Section 24. New. **Delete.** This revises the quit exception for family corporations and creates a new definition for "family business" that applies only to corporations and LLCs treated as corporations. Section 108.04(7)(r) is beyond the scope of intended change regarding increase in benefits for parents in family corporations. This should be deleted as it exceeds the scope of the UIAC agreement. **Review needed.**

Section 25. New. **Delete.** This should be deleted as it exceeds the scope of the UIAC agreement. See note to Section 24. **Review needed.**

Section 26. P4:20. Same. We did not have time to address this provision when we met previously. The department wants these two sections (26 & 27) to establish two kinds of concealment and to establish the total disqualification for a week of wage concealment. The department does not want these sections to address any disqualification for a material fact concealment because the statute relevant to the material fact issue sets forth the disqualification. The department also does not want these two sections to say when an overpayment has to be repaid; that is in 108.04(13). Also, the "except as provided in sub. (b)" is inappropriate because (b) is not an exception to (a); it is a different kind of concealment. [D07-03/D07-03A] The department proposes the following language:

108.04(11)(a) If a claimant, in filing his or her application for benefits or claim for any week, conceals any material fact relating to his or her eligibility for benefits, the claimant shall forfeit benefits in accordance with par. (be).

Section 27. P4:21. Same. [D07-03/D07-03A] The department proposes the following language:

108.04(11)(b) If a claimant, in filing a claim for any week, conceals any of his or her wages earned in or paid or payable for that week, the claimant shall forfeit benefits in accordance with par. (be). In addition, the claimant shall be denied benefits for that week.

Section 28. P4:22. Revised. This is revised language for the progressive fraud penalties. This is not the department proposed language. Subs. 2. and 3. are still incorrect. [D07-03/D07-03A] This is not consistent with the department's intent. The department intends that multiple determinations may be made at each penalty level depending on when the acts of concealment occur. Note that there can be more than one determination made at each level, e.g., multiple determinations may be made at the first level for acts occurring before the first determination made under par. 1, multiple determinations may be made at the second level for acts occurring after the first determination in par. 1 but before the first determination in par. 2, and multiple

determinations may be made at the third level for acts occurring after the first determination in par. 2. **Review needed.**

Section 29. P4:23. Same. Ok.

Section 30. P4:24. Same. Ok.

Section 31. P4:25. Revised. This is revised language for the progressive fraud penalties for employers. This is not the department proposed language. Subs. 2. and 3. are still incorrect. [D07-03/D07-03A] This is not consistent with the department's intent. The department intends that multiple determinations may be made at each penalty level depending on when the acts of aiding or abetting concealment occur. See note to Section 28. **Review needed.**

Section 32. P4:26. Same. Ok. [D07-03/D07-03A]

Section 33. P4:27. Revised. This is consistent with the department's intent, though "collections from" should be deleted, or it should state "all administrative assessment collected under par. (cm) shall be credited..." [D07-03/D07-03A] **Review needed.**

Section 34. P4:28. Same. Ok. [D07-08B]

Section 35. P4:29. Same. Ok. [D07-08B]

Section 36. P4:30. Same. Ok. [D07-08B]

Section 37. P4:31. Same. Ok. [D07-08B]

Section 38. P4:32. Revised. Corrections are consistent with the department's language. [D07-01]

Section 39. P4:33. Revised. Corrections are consistent with the department's language. [D07-01]

Section 40. P4:34. Revised. Corrections are consistent with the department's language. [D07-01]

Section 41. P4:35. Revised. Corrections are consistent with the department's language. [D07-01]

Section 42. P4:36. Same. Ok. [D07-01, D07-03/D07-03A]

Section 43. P4:37. Same. The reference to 108.04(1)(a) should remain and not be changed to 108.04(1)(bm) in 108.05(3)(b)1.c. This correction has not been made. This expands the reference to partial benefits for partial weeks of A&A separation issues. **The changes to the hours worked were not approved by the UIAC and should be deleted.** [D07-02/D07-02A] **Review needed.**

Section 44. P4:38. Same. **Delete; not approved by UIAC.** [D07-02/D07-02A]

Section 45. P4:39. Same. Ok. [D07-03/D07-03A]

Section 46. P4:40. Same. Ok. [D07-07]

Section 47. New. **Delete as 108.02(12)(b) will not be repealed.**

Section 48. P4:41. Same. This is the hearsay exception for department records. We did not discuss this with JK. [D07-08B] **Review needed.**

Section 49. New. **Delete as 108.02(12)(b) will not be repealed.**

Section 50. P4:42. Same. Ok. [D07-07]

Section 51. P4:43. Revised. Ok. [D07-07]

Section 52. P4:44. Same. Ok. [D07-03/D07-03A]

Section 53. P4:46. Same. Ok. [D07-07]

Section 54. P4:47. Same. Ok. [D07-07]

Section 55. P4:48. Revised. The department suggests the following language: **Review needed.** [D07-07]

108.17(2)(b) In lieu of filing contribution reports under par. (a), for those employers that file wage reports electronically in the manner and form prescribed by the department pursuant to s. 108.205, the department may make available the amount of contributions due for payment under s. 108.18 for that quarter in a manner and form approved by the department.

Section 56. P4:49. Revised. Confirm that this is effective for third quarter 2008. What is the purpose of the addition "and that becomes subject to a reporting requirement under sub. (2) before July 1, 2008"? For new employers, the application of the section should be for "determinations" after June 30, 2008. [D07-07] **Review needed.** The department proposes the following sentence be modified:

Each employer the department determines is subject to the reporting requirements under sub. (2) after June 30, 2008,

Deleted: that becomes

Section 57. P4:50. Revised. We are ok with the LRB language except we prefer to keep the reference to agents that prepare reports as noted below. [D07-07] **Review needed.**

108.17(2g) Except as authorized in sub. (2), an employer agent that prepares reports on behalf of employers under sub. (2) ...

Deleted: An

Section 58. P4:52. Revised (b). We propose the following language for sub. (b). [D07-07] **Review needed.**

108.17(7)(b) Each employer whose net total contributions paid or payable under this section for the most recent 12-month period ending on June 30 are at least \$10,000 shall pay all contributions under this section by means of electronic funds transfer, beginning the next calendar year. Once an employer....

Deleted: any

Deleted: .

Section 59. P4:53. Same. Ok. [D07-07]

Section 60. P4:54. Revised. Ok. Sunset has been corrected to 2010. [D07-05]

Section 61. P4:55. Same. Ok. [D07-07]

Section 62. P4:56. Same. Ok. [D07-07]

Section 63. New. This language appears consistent with the department's proposal and the need for consistent language in having the department prescribe the manner and form for filing reports electronically. [D07-07]

Section 64. P4:57. Revised. Applicable third quarter 2008. What is the purpose of the addition "and that becomes subject to a reporting requirement under sub. (2) before July 1, 2008"? For new employers, the application of the section should be for determinations after June 30, 2008. [D07-07] **Review needed.** The department proposes the following sentence be modified:

Each employer the department determines is subject to the reporting requirements under sub. (2) after June 30, 2008, shall file....

Deleted: that becomes

Section 65. P4:58. Revised. [D07-07] The reference to "other reports or" should be deleted. **Review needed.**

Section 66. P4:59. Same. Ok. [D07-07]

Section 67. P4:60. Revised. The change appears consistent with the department's intent. [D07-07]

Section 68. New. Ok. [D07-07]

Section 69. New. Ok. [D07-07]

Section 70. P4:63. Same. Ok. [D07-07]

Section 71. P4:64. Same. Ok. [D07-07]

Section 72. P4:65. Same. Ok. [D07-07]

Section 73. P4:66. Same. Ok. [D07-07]

Section 74. P4:67. Same. The enforcement attorneys prefer to keep the option of being able to enforce against the corporate officer responsible for filing contribution reports. **Delete the proposed changes.**

Section 75. Initial applicability. P4:68. We did not get to discuss the department's position on these. **Review needed.**

- (1) P4:68. Remove FEIN. **Delete; not approved by UIAC.** [D07-09]
- (2) P4:68. **Delete; not approved by UIAC and 108.05(3)(b)1.a. to c. should not be changed.** [D07-02/D07-02A]
- (3) P4:68(3). **Delete; not approved by UIAC and 108.05(3)(b)1.a. to c. should not be changed.**
- (4) P4:68(4). [D07-07]
- (5) P4:68(5). The change to the A&A provisions should be for determinations issued after an effective date the first Sunday after April 1, 2008, so our systems can change for this. Reference to section 108.05(3)(b)1.c. should be deleted. [D07-01]
- (6) P4:68(6). The change to the A&A provisions should be for determinations issued after the effective date, the first Sunday after April 1, 2008, to coincide with DWD 128. [D07-01]
- (7) P4:68(7). Eliminate reference to 108.02(15m)(a) and 108.04(gm)4.c. These are beyond the UIAC agreement.
- (8) P4:68(8). The language has been changed to add applicability dates for penalties. If approved, this effective date for the change to the fraud penalties should be the same as the effective date for the A&A provisions. [D07-03A]
- (9) P4:68(9). [D07-08B] Do we want this applicability date for "correct & complete" to coincide with other benefit applicability dates in April?
- (10) P4:68(10). [D07-08B] Do we want this applicability date for "correct & complete" to coincide with other benefit applicability dates in April?
- (11) P4:68(11). This section is ok. [D07-07]
- (12) P4:68(13). We would like these sections to apply to payments after December 31, 2008. [D07-07] The change is consistent with department intent.
- (13) P4:68(14). [D07-07]
- (14) P4:68(15). [D07-07]

(15) New. This is the effective date of 3rd quarter 2009 for the increase in penalty under 108.22(1)(ac). The language is consistent with department intent. [D07-07]

Section 76. P4:69. Effective dates.

(1) New. **Delete; D07-11 not approved by UIAC.**

Additional Provisions Needed

Note: Based on the UIAC agreement of November 29, 2007, add statutory changes for:

Section (). Amend 108.04 (4) QUALIFYING CONDITIONS. (a) A claimant is not eligible to start a benefit year unless the claimant has combined base period wages equal to at least 35 times the claimant's weekly benefit rate under s. 108.05 (1), including combined base period wages equal to at least 4 times the claimant's weekly benefit rate under s. 108.05 (1) in one or more quarters outside of the quarter within the claimant's base period in which the claimant has the highest base period wages.

Deleted: 30

Note: This should be effective for benefit years started as of April 6, 2008, to be consistent with the other department changes.

Section (). Amend 108.17(2c)(a)(intro) Except as provided in pars. (d) and (e), an employer that has a first quarter contribution liability of \$1,000 or more may elect to defer payment to later due dates beyond the due date established under sub. (1m) or (2) of not more than 60% of its first quarter contribution liability, without payment of interest, as follows:

Deleted: 5

Section (). Amend 108.17(2c)(c). If an employer fails to pay at least the specified minimum deferred amount for the first quarter, together with the full amount of contributions payable for any subsequent quarter, or fails to file wage or contribution reports pursuant to par. (f), by a specified due date, then all unpaid contribution liability of that employer for the first quarter is delinquent under s. 108.22 and interest thereon is payable from April 30 of the year in which the liability accrues.

Section (). Create 108.17(2c)(f) An employer that elects to defer payment of its first quarter contributions under this section shall make the election and file its quarterly wage reports under s. 108.205 and contribution reports under s. 108.17(2) electronically in a manner and form prescribed by the department.

Note: This should be for contributions due for the first quarter of 2009.

Section (). Amend 108.02 (21) PAYROLL.

(b) Notwithstanding par. (a), except as provided in s. 108.151 (7) (a), an employer's payroll includes 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), up to the following amounts:

Deleted: only the first \$10,500 of

1. \$10,500 for the calendar year 2008;
2. \$12,000 for calendar years 2009 and 2010;

Deleted: .

- 3. \$13,000 for calendar years 2011 and 2012;
- 4. \$14,000 for calendar years 2013 and thereafter.

Section (). Amend 108.05(1)(n) Table for increase of \$8 in maximum weekly benefit rate to take effect January 2009

Section (). Amend §108.18(9) by shifting a portion of the “basic” contribution rates to solvency rates, in the amount of 0.2% for employers whose accounts are not overdrawn and 0.4% for employers whose accounts are overdrawn. This is accomplished by amending Figures 108.18(4) and 108.18(9). See draft proposed amendment below. This amendment to §108.18(9) and the rates contained in the amended tables are intended to first apply to contributions to the fund for 2009.

Non-statutory provision: The unemployment insurance Advisory Council shall study the definition of “employee” under Wis. Stat. §108.02(12) (independent contractor) for possible revision.

**Department Comment to LRB re LRB 3070-P5:
addendum re Figures 108.18(4) and 108.18(9)**

Section ___ : Amend Figures 108.18(4) and 108.18(9) to read as follows:

**Figure 108.18 (4):
Line Reserve Percentage
Contribution Rate
Schedule A**

1. 15.0% or more	0.07
2. At least 10.0% but under 15.0%	0.07
3. At least 9.5% but under 10.0%	0.25
4. At least 9.0% but under 9.5%	0.33
5. At least 8.5% but under 9.0%	0.52
6. At least 8.0% but under 8.5%	0.59
7. At least 7.5% but under 8.0%	0.66
8. At least 7.0% but under 7.5%	0.77
9. At least 6.5% but under 7.0%	1.03
10. At least 6.0% but under 6.5%	1.28
11. At least 5.5% but under 6.0%	1.62
12. At least 5.0% but under 5.5%	1.96
13. At least 4.5% but under 5.0%	2.30
14. At least 4.0% but under 4.5%	2.64
15. At least 3.5 but under 4.0%	2.98
16. At least 0 but under 3.5%	3.37
17. Overdrawn by less than 1.0%	5.30
18. Overdrawn by at least 1.0%	
but under 2.0%	5.80
19. Overdrawn by at least 2.0%	
but under 3.0%	6.30
20. Overdrawn by at least 3.0%	
but under 4.0%	6.80
21. Overdrawn by at least 4.0%	
but under 5.0%	7.30
22. Overdrawn by at least 5.0%	
but under 6.0%	7.80
23. Overdrawn by 6.0% or more	8.50

**Line Reserve Percentage
Contribution Rate
Schedule B**

1. 15.0% or more	0.00
2. At least 10.0% but under 15.0%	0.00
3. At least 9.5% but under 10.0%	0.15
4. At least 9.0% but under 9.5%	0.25
5. At least 8.5% but under 9.0%	0.45
6. At least 8.0% but under 8.5%	0.60
7. At least 7.5% but under 8.0%	0.70
8. At least 7.0% but under 7.5%	0.85
9. At least 6.5% but under 7.0%	1.10
10. At least 6.0% but under 6.5%	1.40
11. At least 5.5% but under 6.0%	1.55
12. At least 5.0% but under 5.5%	2.10
13. At least 4.5% but under 5.0%	2.45
14. At least 4.0% but under 4.5%	2.80
15. At least 3.5 but under 4.0%	3.25
16. At least 0 but under 3.5%	3.80
17. Overdrawn by less than 1.0%	5.30

UNEMPLOYMENT INSURANCE 108.18
53 Updated 05-06 Wis. Stats. Database

- Deleted: UI Bill Draft
- Deleted: 27
- Deleted: 27
- Deleted: 45
- Deleted: 53
- Deleted: 72
- Deleted: 79
- Deleted: 86
- Deleted: 97
- Deleted: 23
- Deleted: 48
- Deleted: 82
- Deleted: 2.16
- Deleted: 50
- Deleted: 84
- Deleted: 3.18
- Deleted: 57
- Deleted: 70
- Deleted: 6.20
- Deleted: 70
- Deleted: 7.20
- Deleted: 70
- Deleted: 8.20
- Deleted: 90
- Deleted: 20
- Deleted: 35
- Deleted: 45
- Deleted: 65
- Deleted: 80
- Deleted: 90
- Deleted: 1.05
- Deleted: 30
- Deleted: 60
- Deleted: 95
- Deleted: 30
- Deleted: 65
- Deleted: 3.00
- Deleted: 45
- Deleted: 4.00
- Deleted: 70

Not certified under s. 35.18 (2), stats.

Electronic reproduction of 2005-06 Wis. Stats. database, updated and current through August 31, 2007 and 2007 Wis. Act 19.

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(2), stats. Statutory changes effective prior to 9-2-07 are printed as if currently in effect. Statutory changes effective on or after

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18. Overdrawn by at least 1.0%	
but under 2.0%	5.80
19. Overdrawn by at least 2.0%	
but under 3.0%	6.30
20. Overdrawn by at least 3.0%	
but under 4.0%	6.80
21. Overdrawn by at least 4.0%	
but under 5.0%	7.30
22. Overdrawn by at least 5.0%	
but under 6.0%	7.80
23. Overdrawn by 6.0% or more	8.50

Line Reserve Percentage

Contribution Rate

Schedule C

1. 15.0% or more	0.00
2. At least 10.0% but under 15.0%	0.00
3. At least 9.5% but under 10.0%	0.15
4. At least 9.0% but under 9.5%	0.25
5. At least 8.5% but under 9.0%	0.45
6. At least 8.0% but under 8.5%	0.60
7. At least 7.5% but under 8.0%	0.70
8. At least 7.0% but under 7.5%	0.85
9. At least 6.5% but under 7.0%	1.10
10. At least 6.0% but under 6.5%	1.40
11. At least 5.5% but under 6.0%	1.75
12. At least 5.0% but under 5.5%	2.10
13. At least 4.5% but under 5.0%	2.45
14. At least 4.0% but under 4.5%	2.80
15. At least 3.5 but under 4.0%	3.25
16. At least 0 but under 3.5%	3.80
17. Overdrawn by less than 1.0%	5.30
18. Overdrawn by at least 1.0%	
but under 2.0%	5.80
19. Overdrawn by at least 2.0%	
but under 3.0%	6.30
20. Overdrawn by at least 3.0%	
but under 4.0%	6.80
21. Overdrawn by at least 4.0%	
but under 5.0%	7.30
22. Overdrawn by at least 5.0%	
but under 6.0%	7.80
23. Overdrawn by 6.0% or more	8.50

Line Reserve Percentage

Contribution Rate

Schedule D

1. 15.0% or more	0.00
2. At least 10.0% but under 15.0%	0.00
3. At least 9.5% but under 10.0%	0.15
4. At least 9.0% but under 9.5%	0.15
5. At least 8.5% but under 9.0%	0.35
6. At least 8.0% but under 8.5%	0.50
7. At least 7.5% but under 8.0%	0.60
8. At least 7.0% but under 7.5%	0.75
9. At least 6.5% but under 7.0%	1.00
10. At least 6.0% but under 6.5%	1.30
11. At least 5.5% but under 6.0%	1.65

Deleted: 6.20
Deleted: 70
Deleted: 7.20
Deleted: 70
Deleted: 8.20
Deleted: 90
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Deleted: 65
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Deleted: 90
Deleted: 1.05
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Deleted: 45
Deleted: 4.00
Deleted: 70
Deleted: 6.20
Deleted: 70
Deleted: 7.20
Deleted: 70
Deleted: ¶
Deleted: 8.20
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Deleted: 25
Deleted: 35
Deleted: 55
Deleted: 70
Deleted: 80
Deleted: 95
Deleted: ¶
Deleted: 20
Deleted: 50
Deleted: 85

12. At least 5.0% but under 5.5%	2.00	Deleted: 20
13. At least 4.5% but under 5.0%	2.35	Deleted: 55
14. At least 4.0% but under 4.5%	2.70	Deleted: 90
15. At least 3.5 but under 4.0%	3.15	Deleted: 35
16. At least 0 but under 3.5%	3.70	Deleted: 90
17. Overdrawn by less than 1.0%	5.30	Deleted: 70
18. Overdrawn by at least 1.0% but under 2.0%	5.80	Deleted: 6.20
19. Overdrawn by at least 2.0% but under 3.0%	6.30	Deleted: 70
20. Overdrawn by at least 3.0% but under 4.0%	6.80	Deleted: 7.20
21. Overdrawn by at least 4.0% but under 5.0%	7.30	Deleted: 70
22. Overdrawn by at least 5.0% but under 6.0%	7.80	Deleted: 8.20
23. Overdrawn by 6.0% or more	8.50	Deleted: 90

Figure 108.18 (9):
Schedule A
Employers with payroll under \$500,000
Employers with payroll of \$500,000 or more
Line
Contribution Rate
Solvency Rate
Solvency Rate

1	0.07	0.20	0.63	Deleted: 27	0.00	
2	0.07	0.20	0.63	Deleted: 27	0.43	
3	0.25	0.20	0.80	2	0.27	0.00
4	0.33	0.20	0.90	3	0.43	
5	0.52	0.40	0.90	4	0.45	0.00
6	0.59	0.50	1.00	5	0.60	
7	0.66	0.60	1.10	4	0.53	0.00
8	0.77	0.70	1.20	5	0.70	
9	1.03	0.80	1.20	5	0.72	
10	1.28	0.90	1.30	Deleted: 70		
11	1.62	1.00	1.40	Deleted: 6		
12	1.96	1.10	1.50	Deleted: 79		
13	2.30	1.10	1.60	Deleted: 30		
14	2.50	1.10	1.60	Deleted: 7		
15	2.64	1.20	1.70	Deleted: 86		
16	2.98	1.30	1.80	Deleted: 8		
				Deleted: 97		
				Deleted: 1.23	0.60	
				10	1.00	
				Deleted: 48	0.70	
				11	1.10	1.82
				Deleted: 12	2.16	
				0.90		
				Deleted: 30		
				13	2.50	
				Deleted: 14	2.70	
				0.90	1.40	
				15	2.84	
				Deleted: 00	1.50	
				16	3.18	

17	3.27	1.40	1.90
18	5.30	1.30	1.30
19	5.80	1.30	1.30
20	6.30	1.30	1.30
21	6.80	1.30	1.30
22	7.30	1.30	1.30
23	7.80	1.30	1.30
24	8.50	1.30	1.30

Schedule B
Employers
with
payroll
under
\$500,000
Employers
with
payroll of
\$500,000
or more
Line
Contribution
Rate
Solvency
Rate
Solvency
Rate

1	0.00	0.05	0.10
2	0.40	0.25	0.30
3	0.15	0.25	0.35
4	0.25	0.25	0.40
5	0.45	0.40	0.50
6	0.60	0.40	0.55
7	0.70	0.40	0.60
8	0.85	0.45	0.65
9	1.10	0.50	0.70
10	1.40	0.55	0.75
11	1.75	0.65	0.80
12	2.10	0.70	0.85
13	2.45	0.75	0.90
14	2.50	0.75	0.90
15	2.80	0.80	0.90
16	3.25	0.85	0.90
17	3.80	0.85	0.90
18	5.30	1.30	1.30
19	5.80	1.30	1.30
20	6.30	1.30	1.30
21	6.80	1.30	1.30
22	7.30	1.30	1.30
23	7.80	1.30	1.30
24	8.50	1.30	1.30

Schedule C
Employers
with
payroll
under
\$500,000
Employers
with
payroll of
\$500,000
or more
Line

Deleted: 57...20...70	[1]
Deleted: 70...0.90	[1]
Deleted: 20...0.90	[1]
Deleted: 20...6.70...0.90...0.90	[1]
Deleted: 70...0.90	[2]
Deleted: 23...8.20...0.90...0.90	[3]

Deleted: 20...05...10	[4]
Deleted: 35...05...15	[5]
Deleted: 45...05...20	[6]
Deleted: 65...20...30	[7]
Deleted: 80...20...35	[8]
Deleted: 90...20...40	[9]
Deleted: 1.05...25...45	[10]
Deleted: 30...30...50	[11]
Deleted: 60...35...55	[12]
Deleted: 95...45...60	[13]
Deleted: 30...50...65	[14]
Deleted: 65...55...70	[15]
Deleted: 70...55...70	[16]
Deleted: 3.00...60...70	[17]
Deleted: 45...65...70	[18]
Deleted: 4.00...65...70	[19]
Deleted: 70...0.90...0.90	[20]
Deleted: 6.20...0.90...0.90	[21]
Deleted: 70...0.90...0.90	[22]
Deleted: 7.20...0.90...0.90	[23]
Deleted: 70...0.90...0.90	[24]
Deleted: 8.20...0.90...0.90	[25]
Deleted: 90...0.90...0.90	[26]

**Contribution
Rate
Solvency
Rate
Solvency
Rate**

1	0.00	0.00	0.05
2	0.40	0.22	0.25
3	0.15	0.22	0.25
4	0.25	0.22	0.25
5	0.45	0.30	0.35

- Deleted: 20...02...05 ... [27]
- Deleted: 35...02...05 ... [28]
- Deleted: 45...02...05 ... [29]
- Deleted: 65...10...15 ... [30]

UNEMPLOYMENT INSURANCE 108.19

55 Updated 05-06 Wis. Stats. Database

Not certified under s. 35.18 (2), stats.

Electronic reproduction of 2005-06 Wis. Stats. database, updated and current through August 31, 2007 and 2007 Wis. Act 19.

Text from the 2005-06 Wis. Stats. database updated by the Revisor of Statutes. Only printed statutes are certified under s. 35.18

(2), stats. Statutory changes effective prior to 9-2-07 are printed as if currently in effect. Statutory changes effective on or after

9-2-07 are designated by NOTES. Report errors at (608) 266-2011, FAX 264-6978,

<http://www.legis.state.wi.us/rsb/>

Figure 108.18 (9): (continued)

6	0.60	0.30	0.40
7	0.70	0.30	0.45
8	0.85	0.35	0.50
9	1.10	0.35	0.55
10	1.40	0.40	0.60
11	1.75	0.45	0.65
12	2.10	0.50	0.70
13	2.45	0.55	0.75
14	2.50	0.55	0.75
15	2.80	0.60	0.75
16	3.25	0.60	0.75
17	3.80	0.60	0.75
18	5.30	1.10	1.10
19	5.80	1.10	1.10
20	6.30	1.10	1.10
21	6.80	1.10	1.10
22	30	1.20	1.20
23	6.80	1.25	1.25
24	8.50	1.25	1.25

- Deleted: 80...10...20 ... [31]
- Deleted: 90...10...25 ... [32]
- Deleted: 1.05...15...30 ... [33]
- Deleted: 30...15...35 ... [34]
- Deleted: 60...20...40 ... [35]
- Deleted: 95...25...45 ... [36]
- Deleted: 30...30...50 ... [37]
- Deleted: 65...35...55 ... [38]
- Deleted: 70...35...55 ... [39]
- Deleted: 3.00...40...55 ... [40]
- Deleted: 45...40...55 ... [41]
- Deleted: 4.00...40...55 ... [42]
- Deleted: 70...0.70...0.70 ... [43]
- Deleted: 6.20...0.70...0.70 ... [44]
- Deleted: 70...0.70...0.70 ... [45]
- Deleted: 7.20...0.70...0.70 ... [46]
- Deleted: 7.70...0.80...0.80 ... [47]
- Deleted: 8.20...0.85...0.85 ... [48]
- Deleted: 90...0.85...0.85 ... [49]

Schedule D

**Employers with payroll under \$500,000
Employers with payroll of \$500,000 or more**

**Line
Contribution
Rate
Solvency
Rate
Solvency
Rate**

1	0.00	0.00	0.05
2	0.40	0.12	0.15
3	0.45	0.22	0.25

- Deleted: 10...02...05 ... [50]
- Deleted: 25...02...05 ... [51]

4	0.15	0.22	0.25	Deleted: 35 ... 02 ... 05	... [52]
5	0.35	0.30	0.35	Deleted: 55 ... 10 ... 15	... [53]
6	0.50	0.30	0.40	Deleted: 70 ... 10 ... 20	... [54]
7	0.60	0.30	0.45	Deleted: 80 ... 10 ... 25	... [55]
8	0.75	0.35	0.50	Deleted: 95 ... 15 ... 30	... [56]
9	1.00	0.35	0.55	Deleted: 20 ... 15 ... 35	... [57]
10	1.30	0.40	0.60	Deleted: 50 ... 20 ... 40	... [58]
11	1.55	0.45	0.65	Deleted: 85 ... 25 ... 45	... [59]
12	2.00	0.50	0.70	Deleted: 20 ... 30 ... 50	... [60]
13	2.25	0.55	0.75	Deleted: 55 ... 35 ... 55	... [61]
14	2.50	0.55	0.75	Deleted: 70 ... 35 ... 55	... [62]
15	2.70	0.60	0.75	Deleted: 90 ... 40 ... 55	... [63]
16	3.15	0.60	0.75	Deleted: 35 ... 40 ... 55	... [64]
17	3.70	0.60	0.75	Deleted: 90 ... 40 ... 55	... [65]
18	5.30	1.10	1.10	Deleted: 70 ... 0.70 ... 0.70	... [66]
19	5.80	1.10	1.10	Deleted: 6.20 ... 0.70 ... 0.70	... [67]
20	6.30	1.10	1.10	Deleted: 70 ... 0.70 ... 0.70	... [68]
21	6.80	1.10	1.10	Deleted: 7.20 ... 0.70 ... 0.70	... [69]
22	7.30	1.20	1.20	Deleted: 70 ... 0.80 ... 0.80	... [70]
23	7.80	1.25	1.25	Deleted: 8.20 ... 0.85 ... 0.85	... [71]
24	8.50	1.25	1.25	Deleted: 90 ... 0.85 ... 0.85	... [72]

UI Bill – DWD proposed language

Non-statutory provision: The Unemployment Insurance Advisory Council shall appoint a committee to study the definition of “employee” under Wis. Stat. §108.02(12) for the purpose of considering changes to the definition. The committee shall report its recommendations to the Unemployment Insurance Advisory Council by June 30, 2009.

Kuesel, Jeffery

From: LaRocque, Daniel [Daniel.LaRocque@dwd.state.wi.us]
Sent: Friday, December 07, 2007 2:54 PM
To: Kuesel, Jeffery
Cc: Breber, Carla R - DWD; Schwalbe, Tracey L - DWD
Subject: Benefit rate table

I just checked on the table. Early next week, your staff can expect to receive the benefit rate table for Wis Stat s.108.05, which will take effect in week 2 of year 2009. We will be call it Figure 108.05(1)(q). It will have contain the new rates recently approved by the Council. It will be a WORD document.

Kuesel, Jeffery

From: Breber, Carla [Carla.Breber@dwd.state.wi.us]
Sent: Wednesday, December 12, 2007 7:47 AM
To: Kuesel, Jeffery
Cc: LaRocque, Daniel J - DWD; Schwalbe, Tracey L - DWD; Hium, JoAnn C - DWD; Shahrani, Lutfi M - DWD; Sterr, Troy - DWD; Bradley, Brian E - DWD; Reid, Andrea - DWD; Tillema, Dick G - DWD; Sill, Catherine - DWD
Subject: Corrected WBR Table
Attachments: 108.05(1)(g) WBR Table.doc

Jeff, as we discussed yesterday, I'm attaching a correct WBR table with a last line that says "and over" rather than "to 9,099.99".



108.05(1)(g) WBR
Table.doc (86...

Figure 108.05 (1) (q): (New VNCs 02/2009 and later)

Line	Highest Quarterly Wages Paid		Weekly Benefit Rate
1.	Under	\$ 1,350.00	\$ 0
2.	1,350.00	to 1,374.99	54
3.	1,375.00	to 1,399.99	55
4.	1,400.00	to 1,424.99	56
5.	1,425.00	to 1,449.99	57
6.	1,450.00	to 1,474.99	58
7.	1,475.00	to 1,499.99	59
8.	1,500.00	to 1,524.99	60
9.	1,525.00	to 1,549.99	61
10.	1,550.00	to 1,574.99	62
11.	1,575.00	to 1,599.99	63
12.	1,600.00	to 1,624.99	64
13.	1,625.00	to 1,649.99	65
14.	1,650.00	to 1,674.99	66
15.	1,675.00	to 1,699.99	67
16.	1,700.00	to 1,724.99	68
17.	1,725.00	to 1,749.99	69
18.	1,750.00	to 1,774.99	70
19.	1,775.00	to 1,799.99	71
20.	1,800.00	to 1,824.99	72
21.	1,825.00	to 1,849.99	73
22.	1,850.00	to 1,874.99	74
23.	1,875.00	to 1,899.99	75
24.	1,900.00	to 1,924.99	76
25.	1,925.00	to 1,949.99	77
26.	1,950.00	to 1,974.99	78
27.	1,975.00	to 1,999.99	79
28.	2,000.00	to 2,024.99	80
29.	2,025.00	to 2,049.99	81
30.	2,050.00	to 2,074.99	82
31.	2,075.00	to 2,099.99	83
32.	2,100.00	to 2,124.99	84
33.	2,125.00	to 2,149.99	85
34.	2,150.00	to 2,174.99	86
35.	2,175.00	to 2,199.99	87
36.	2,200.00	to 2,224.99	88
37.	2,225.00	to 2,249.99	89
38.	2,250.00	to 2,274.99	90
39.	2,275.00	to 2,299.99	91
40.	2,300.00	to 2,324.99	92
41.	2,325.00	to 2,349.99	93
42.	2,350.00	to 2,374.99	94
43.	2,375.00	to 2,399.99	95
44.	2,400.00	to 2,424.99	96
45.	2,425.00	to 2,449.99	97
46.	2,450.00	to 2,474.99	98
47.	2,475.00	to 2,499.99	99

48.	.....	2,500.00	to	2,524.99	.....	100
49.	.....	2,525.00	to	2,549.99	.....	101
50.	.....	2,550.00	to	2,574.99	.....	102
51.	.....	2,575.00	to	2,599.99	.....	103
52.	.....	2,600.00	to	2,624.99	.....	104
53.	.....	2,625.00	to	2,649.99	.....	105
54.	.....	2,650.00	to	2,674.99	.....	106
55.	.....	2,675.00	to	2,699.99	.....	107
56.	.....	2,700.00	to	2,724.99	.....	108
57.	.....	2,725.00	to	2,749.99	.....	109
58.	.....	2,750.00	to	2,774.99	.....	110
59.	.....	2,775.00	to	2,799.99	.....	111
60.	.....	2,800.00	to	2,824.99	.....	112
61.	.....	2,825.00	to	2,849.99	.....	113
62.	.....	2,850.00	to	2,874.99	.....	114
63.	.....	2,875.00	to	2,899.99	.....	115
64.	.....	2,900.00	to	2,924.99	.....	116
65.	.....	2,925.00	to	2,949.99	.....	117
66.	.....	2,950.00	to	2,974.99	.....	118
67.	.....	2,975.00	to	2,999.99	.....	119
68.	.....	3,000.00	to	3,024.99	.....	120
69.	.....	3,025.00	to	3,049.99	.....	121
70.	.....	3,050.00	to	3,074.99	.....	122
71.	.....	3,075.00	to	3,099.99	.....	123
72.	.....	3,100.00	to	3,124.99	.....	124
73.	.....	3,125.00	to	3,149.99	.....	125
74.	.....	3,150.00	to	3,174.99	.....	126
75.	.....	3,175.00	to	3,199.99	.....	127
76.	.....	3,200.00	to	3,224.99	.....	128
77.	.....	3,225.00	to	3,249.99	.....	129
78.	.....	3,250.00	to	3,274.99	.....	130
79.	.....	3,275.00	to	3,299.99	.....	131
80.	.....	3,300.00	to	3,324.99	.....	132
81.	.....	3,325.00	to	3,349.99	.....	133
82.	.....	3,350.00	to	3,374.99	.....	134
83.	.....	3,375.00	to	3,399.99	.....	135
84.	.....	3,400.00	to	3,424.99	.....	136
85.	.....	3,425.00	to	3,449.99	.....	137
86.	.....	3,450.00	to	3,474.99	.....	138
87.	.....	3,475.00	to	3,499.99	.....	139
88.	.....	3,500.00	to	3,524.99	.....	140
89.	.....	3,525.00	to	3,549.99	.....	141
90.	.....	3,550.00	to	3,574.99	.....	142
91.	.....	3,575.00	to	3,599.99	.....	143
92.	.....	3,600.00	to	3,624.99	.....	144
93.	.....	3,625.00	to	3,649.99	.....	145
94.	.....	3,650.00	to	3,674.99	.....	146
95.	.....	3,675.00	to	3,699.99	.....	147
96.	.....	3,700.00	to	3,724.99	.....	148
97.	.....	3,725.00	to	3,749.99	.....	149
98.	.....	3,750.00	to	3,774.99	.....	150
99.	.....	3,775.00	to	3,799.99	.....	151
100.	.....	3,800.00	to	3,824.99	.....	152
101.	.....	3,825.00	to	3,849.99	.....	153

102.	3,850.00	to	3,874.99	154
103.	3,875.00	to	3,899.99	155
104.	3,900.00	to	3,924.99	156
105.	3,925.00	to	3,949.99	157
106.	3,950.00	to	3,974.99	158
107.	3,975.00	to	3,999.99	159
108.	4,000.00	to	4,024.99	160
109.	4,025.00	to	4,049.99	161
110.	4,050.00	to	4,074.99	162
111.	4,075.00	to	4,099.99	163
112.	4,100.00	to	4,124.99	164
113.	4,125.00	to	4,149.99	165
114.	4,150.00	to	4,174.99	166
115.	4,175.00	to	4,199.99	167
116.	4,200.00	to	4,224.99	168
117.	4,225.00	to	4,249.99	169
118.	4,250.00	to	4,274.99	170
119.	4,275.00	to	4,299.99	171
120.	4,300.00	to	4,324.99	172
121.	4,325.00	to	4,349.99	173
122.	4,350.00	to	4,374.99	174
123.	4,375.00	to	4,399.99	175
124.	4,400.00	to	4,424.99	176
125.	4,425.00	to	4,449.99	177
126.	4,450.00	to	4,474.99	178
127.	4,475.00	to	4,499.99	179
128.	4,500.00	to	4,524.99	180
129.	4,525.00	to	4,549.99	181
130.	4,550.00	to	4,574.99	182
131.	4,575.00	to	4,599.99	183
132.	4,600.00	to	4,624.99	184
133.	4,625.00	to	4,649.99	185
134.	4,650.00	to	4,674.99	186
135.	4,675.00	to	4,699.99	187
136.	4,700.00	to	4,724.99	188
137.	4,725.00	to	4,749.99	189
138.	4,750.00	to	4,774.99	190
139.	4,775.00	to	4,799.99	191
140.	4,800.00	to	4,824.99	192
141.	4,825.00	to	4,849.99	193
142.	4,850.00	to	4,874.99	194
143.	4,875.00	to	4,899.99	195
144.	4,900.00	to	4,924.99	196
145.	4,925.00	to	4,949.99	197
146.	4,950.00	to	4,974.99	198
147.	4,975.00	to	4,999.99	199
148.	5,000.00	to	5,024.99	200
149.	5,025.00	to	5,049.99	201
150.	5,050.00	to	5,074.99	202
151.	5,075.00	to	5,099.99	203
152.	5,100.00	to	5,124.99	204
153.	5,125.00	to	5,149.99	205
154.	5,150.00	to	5,174.99	206
155.	5,175.00	to	5,199.99	207

156.	5,200.00	to	5,224.99	.....	208
157.	5,225.00	to	5,249.99	.....	209
158.	5,250.00	to	5,274.99	.....	210
159.	5,275.00	to	5,299.99	.....	211
160.	5,300.00	to	5,324.99	.....	212
161.	5,325.00	to	5,349.99	.....	213
162.	5,350.00	to	5,374.99	.....	214
163.	5,375.00	to	5,399.99	.....	215
164.	5,400.00	to	5,424.99	.....	216
165.	5,425.00	to	5,449.99	.....	217
166.	5,450.00	to	5,474.99	.....	218
167.	5,475.00	to	5,499.99	.....	219
168.	5,500.00	to	5,524.99	.....	220
169.	5,525.00	to	5,549.99	.....	221
170.	5,550.00	to	5,574.99	.....	222
171.	5,575.00	to	5,599.99	.....	223
172.	5,600.00	to	5,624.99	.....	224
173.	5,625.00	to	5,649.99	.....	225
174.	5,650.00	to	5,674.99	.....	226
175.	5,675.00	to	5,699.99	.....	227
176.	5,700.00	to	5,724.99	.....	228
177.	5,725.00	to	5,749.99	.....	229
178.	5,750.00	to	5,774.99	.....	230
179.	5,775.00	to	5,799.99	.....	231
180.	5,800.00	to	5,824.99	.....	232
181.	5,825.00	to	5,849.99	.....	233
182.	5,850.00	to	5,874.99	.....	234
183.	5,875.00	to	5,899.99	.....	235
184.	5,900.00	to	5,924.99	.....	236
185.	5,925.00	to	5,949.99	.....	237
186.	5,950.00	to	5,974.99	.....	238
187.	5,975.00	to	5,999.99	.....	239
188.	6,000.00	to	6,024.99	.....	240
189.	6,025.00	to	6,049.99	.....	241
190.	6,050.00	to	6,074.99	.....	242
191.	6,075.00	to	6,099.99	.....	243
192.	6,100.00	to	6,124.99	.....	244
193.	6,125.00	to	6,149.99	.....	245
194.	6,150.00	to	6,174.99	.....	246
195.	6,175.00	to	6,199.99	.....	247
196.	6,200.00	to	6,224.99	.....	248
197.	6,225.00	to	6,249.99	.....	249
198.	6,250.00	to	6,274.99	.....	250
199.	6,275.00	to	6,299.99	.....	251
200.	6,300.00	to	6,324.99	.....	252
201.	6,325.00	to	6,349.99	.....	253
202.	6,350.00	to	6,374.99	.....	254
203.	6,375.00	to	6,399.99	.....	255
204.	6,400.00	to	6,424.99	.....	256
205.	6,425.00	to	6,449.99	.....	257
206.	6,450.00	to	6,474.99	.....	258
207.	6,475.00	to	6,499.99	.....	259
208.	6,500.00	to	6,524.99	.....	260
209.	6,525.00	to	6,549.99	.....	261

210.	6,550.00	to	6,574.99	262
211.	6,575.00	to	6,599.99	263
212.	6,600.00	to	6,624.99	264
213.	6,625.00	to	6,649.99	265
214.	6,650.00	to	6,674.99	266
215.	6,675.00	to	6,699.99	267
216.	6,700.00	to	6,724.99	268
217.	6,725.00	to	6,749.99	269
218.	6,750.00	to	6,774.99	270
219.	6,775.00	to	6,799.99	271
220.	6,800.00	to	6,824.99	272
221.	6,825.00	to	6,849.99	273
222.	6,850.00	to	6,874.99	274
223.	6,875.00	to	6,899.99	275
224.	6,900.00	to	6,924.99	276
225.	6,925.00	to	6,949.99	277
226.	6,950.00	to	6,974.99	278
227.	6,975.00	to	6,999.99	279
228.	7,000.00	to	7,024.99	280
229.	7,025.00	to	7,049.99	281
230.	7,050.00	to	7,074.99	282
231.	7,075.00	to	7,099.99	283
232.	7,100.00	to	7,124.99	284
233.	7,125.00	to	7,149.99	285
234.	7,150.00	to	7,174.99	286
235.	7,175.00	to	7,199.99	287
236.	7,200.00	to	7,224.99	288
237.	7,225.00	to	7,249.99	289
238.	7,250.00	to	7,274.99	290
239.	7,275.00	to	7,299.99	291
240.	7,300.00	to	7,324.99	292
241.	7,325.00	to	7,349.99	293
242.	7,350.00	to	7,374.99	294
243.	7,375.00	to	7,399.99	295
244.	7,400.00	to	7,424.99	296
245.	7,425.00	to	7,449.99	297
246.	7,450.00	to	7,474.99	298
247.	7,475.00	to	7,499.99	299
248.	7,500.00	to	7,524.99	300
249.	7,525.00	to	7,549.99	301
250.	7,550.00	to	7,574.99	302
251.	7,575.00	to	7,599.99	303
252.	7,600.00	to	7,624.99	304
253.	7,625.00	to	7,649.99	305
254.	7,650.00	to	7,674.99	306
255.	7,675.00	to	7,699.99	307
256.	7,700.00	to	7,724.99	308
257.	7,725.00	to	7,749.99	309
258.	7,750.00	to	7,774.99	310
259.	7,775.00	to	7,799.99	311
260.	7,800.00	to	7,824.99	312
261.	7,825.00	to	7,849.99	313
262.	7,850.00	to	7,874.99	314
263.	7,875.00	to	7,899.99	315

264.	7,900.00	to	7,924.99	.....	316
265.	7,925.00	to	7,949.99	.....	317
266.	7,950.00	to	7,974.99	.....	318
267.	7,975.00	to	7,999.99	.....	319
268.	8,000.00	to	8,024.99	.....	320
269.	8,025.00	to	8,049.99	.....	321
270.	8,050.00	to	8,074.99	.....	322
271.	8,075.00	to	8,099.99	.....	323
272.	8,100.00	to	8,124.99	.....	324
273.	8,125.00	to	8,149.99	.....	325
274.	8,150.00	to	8,174.99	.....	326
275.	8,175.00	to	8,199.99	.....	327
276.	8,200.00	to	8,224.99	.....	328
277.	8,225.00	to	8,249.99	.....	329
278.	8,250.00	to	8,274.99	.....	330
279.	8,275.00	to	8,299.99	.....	331
280.	8,300.00	to	8,324.99	.....	332
281.	8,325.00	to	8,349.99	.....	333
282.	8,350.00	to	8,374.99	.....	334
283.	8,375.00	to	8,399.99	.....	335
284.	8,400.00	to	8,424.99	.....	336
285.	8,425.00	to	8,449.99	.....	337
286.	8,450.00	to	8,474.99	.....	338
287.	8,475.00	to	8,499.99	.....	339
288.	8,500.00	to	8,524.99	.....	340
289.	8,525.00	to	8,549.99	.....	341
290.	8,550.00	to	8,574.99	.....	342
291.	8,575.00	to	8,599.99	.....	343
292.	8,600.00	to	8,624.99	.....	344
293.	8,625.00	to	8,649.99	.....	345
294.	8,650.00	to	8,674.99	.....	346
295.	8,675.00	to	8,699.99	.....	347
296.	8,700.00	to	8,724.99	.....	348
297.	8,725.00	to	8,749.99	.....	349
298.	8,750.00	to	8,774.99	.....	350
299.	8,775.00	to	8,799.99	.....	351
300.	8,800.00	to	8,824.99	.....	352
301.	8,825.00	to	8,849.99	.....	353
302.	8,850.00	to	8,874.99	.....	354
303.	8,875.00	to	8,899.99	.....	355
304.	8,900.00	to	8,924.99	.....	356
305.	8,925.00	to	8,949.99	.....	357
306.	8,950.00	to	8,974.99	.....	358
307.	8,975.00	to	8,999.99	.....	359
308.	9,000.00	to	9,024.99	.....	360
309.	9,025.00	to	9,049.99	.....	361
310.	9,050.00	to	9,074.99	.....	362
311.	9,075.00		and over	.....	363

PRELIMINARY DRAFT – NOT READY FOR INTRODUCTION

1 AN ACT *to amend* 108.02 (21) (b), 108.04 (4) (a), 108.17 (2c) (a) (intro.), 108.17
2 (2c) (c), 108.18 (4) (figure) and 108.18 (9) (figure); and *to create* 108.17 (2c) (f)
3 of the statutes; **relating to:** various changes in the unemployment insurance
4 law.

Analysis by the Legislative Reference Bureau

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

OTHER BENEFIT CHANGES

Qualifying wages

Currently, an employee is not eligible to begin receiving UI benefits unless he or she receives or is treated as receiving wages during the employee's base period (period preceding a claim during which benefit rights accrue) equal to at least 30 times the employee's weekly benefit rate, including wages equal to at least four times that rate during the quarters in the employee's base period other than the one in which the employee is paid or treated as having been paid his or her highest wages.

This bill requires instead that an employee receive or be treated as receiving wages equal to at least 35 times the employee's weekly benefit rate, including wages equal to at least four times that rate during the quarters in the employee's base period other than the one in which the employee is paid or is treated as having been paid his or her highest wages, in order to become eligible to begin receiving UI benefits.

TAX CHANGES

Taxable wage base

Currently, most employers that engage employees in employment that is covered under the UI law must pay regular quarterly contributions (taxes) to DWD based on a percentage of the annual wages paid to each covered employee who is engaged in covered employment. Currently, only the first \$10,500 of such annual wages are subject to a contribution requirement.

This bill increases the the amount of these wages that are subject to a contribution requirement to \$12,000 for calendar years 2009 and 2010, \$13,000 for calendar years 2011 and 2012, and \$14,000 for calendar year 2013 and thereafter.

Contribution rate schedules

Currently, the total contributions payable by each employer are the sum of the employer's contribution rate and solvency rate, each of which vary with the employment stability of the employer and the solvency of the unemployment reserve fund, from which benefits are paid. An employer's contributions payable as a result of its contribution rate are credited to the employer's account, while an employer's contributions payable as a result of its solvency rate are credited to the fund's balancing account, which is used to finance those benefits that are not payable from any employer's account.

This bill generally decreases the contribution rates of employers that do not have a negative balance in their accounts by two-tenths of one percent and decreases the contribution rates of employers that have a negative balance in their accounts by four-tenths of one percent. The bill also increases the solvency rates of employers that do not have a negative balance in their accounts by two-tenths of one percent and increases the solvency rates of employers that have a negative balance in their accounts by four-tenths of one percent. The changes are effective beginning in 2009.

Deferral of first quarter contribution liability

Currently, an employer that has a first quarter contribution liability of at least \$5,000 and that is not delinquent in making its contribution payments or in paying any interest, penalties, or fees assessed against the employer for UI purposes may defer up to 60 percent of the employer's contribution liability for the first quarter of the year in which liability accrues (otherwise payable by April 30) without payment of interest, if the employer pays at least 30 percent of that liability by the following July 31, an additional 20 percent of that liability by the following October 31, and any remaining liability by the following January 31. If an employer fails to make a deferred payment when due, the employer must pay interest on all contribution liability for the calendar year in which the liability accrues retroactive to April 30 of that year.

This bill permits a qualified employer that has a first quarter contribution liability of at least \$1,000 to defer payment of its first quarter contributions and also requires any employer that elects to defer payment of its first quarter contributions to file its quarterly contribution reports and its quarterly wage and employment reports with DWD electronically in the manner and form prescribed by DWD. Under the bill, if an employer fails to comply with the electronic reporting requirement, the

employer is subject to the same requirement to pay interest retroactively that applies currently to late payments.

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

1 **SECTION 1.** 108.02 (21) (b) of the statutes is amended to read:

2 108.02 **(21)** (b) Notwithstanding par. (a), except as provided in s. 108.151 (7)
3 (a), an employer's payroll for calendar years prior to 2009 includes only the first
4 \$10,500 of wages paid by an employer to an individual during ~~a~~ each calendar year,
5 for calendar years 2009 and 2010 includes only the first \$12,000 of such wages, for
6 calendar years 2011 and 2012 includes only the first \$13,000 of such wages, and for
7 calendar years after 2012 includes only the first \$14,000 of such wages, including any
8 wages paid for any work covered by the unemployment insurance law of any other
9 state, except as authorized in s. 108.17 (5).

10 **SECTION 2.** 108.04 (4) (a) of the statutes is amended to read:

11 108.04 **(4)** (a) A claimant is not eligible to start a benefit year unless the
12 claimant has combined base period wages equal to at least ~~30~~ 35 times the claimant's
13 weekly benefit rate under s. 108.05 (1), including combined base period wages equal
14 to at least 4 times the claimant's weekly benefit rate under s. 108.05 (1) in one or more
15 quarters outside of the quarter within the claimant's base period in which the
16 claimant has the highest base period wages.

17 **SECTION 3.** 108.17 (2c) (a) (intro.) of the statutes is amended to read:

18 108.17 **(2c)** (a) (intro.) Except as provided in pars. (d) and (e), an employer that
19 has a first quarter contribution liability of \$5,000 \$1,000 or more may defer payment
20 to later due dates beyond the due date established under sub. (1m) or (2) of not more

1 than 60% of its first quarter contribution liability, without payment of interest, as
 2 follows:

3 **SECTION 4.** 108.17 (2c) (c) of the statutes is amended to read:

4 108.17 (2c) (c) If an employer fails to pay at least the specified minimum
 5 deferred amount for the first quarter, together with the full amount of contributions
 6 payable for any subsequent quarter, or fails to file its employment and wage or
 7 contribution report in the format prescribed under par. (f). by a specified due date,
 8 then all unpaid contribution liability of that employer for the first quarter is
 9 delinquent under s. 108.22 and interest thereon is payable from April 30 of the year
 10 in which the liability accrues.

11 **SECTION 5.** 108.17 (2c) (f) of the statutes is created to read:

12 108.17 (2c) (f) An employer that elects to defer payment of its first quarter
 13 contributions under this subsection shall file its contribution reports under s. 108.17
 14 (2) and its employment and wage reports under s. 108.205 electronically in the
 15 manner and form prescribed by the department.

16 **SECTION 6.** 108.18 (4) (figure) of the statutes is amended to read:

Figure 108.18 (4):

Line	Reserve Percentage	Contribution Rate Schedule A
1.	15.0% or more	0.27 0.07
2.	At least 10.0% but under 15.0%	0.27 0.07
3.	At least 9.5% but under 10.0%	0.45 0.25
4.	At least 9.0% but under 9.5%	0.53 0.33
5.	At least 8.5% but under 9.0%	0.72 0.52
6.	At least 8.0% but under 8.5%	0.79 0.59
7.	At least 7.5% but under 8.0%	0.86 0.66
8.	At least 7.0% but under 7.5%	0.97 0.77
9.	At least 6.5% but under 7.0%	1.23 1.03
10.	At least 6.0% but under 6.5%	1.48 1.28
11.	At least 5.5% but under 6.0%	1.82 1.62
12.	At least 5.0% but under 5.5%	2.16 1.96
13.	At least 4.5% but under 5.0%	2.50 2.30
14.	At least 4.0% but under 4.5%	2.84 2.64
15.	At least 3.5 but under 4.0%	3.18 2.98

16.	At least 0 but under 3.5%	3.57 3.37
17.	Overdrawn by less than 1.0%	5.70 5.30
18.	Overdrawn by at least 1.0% but under 2.0%	6.20 5.80
19.	Overdrawn by at least 2.0% but under 3.0%	6.70 6.30
20.	Overdrawn by at least 3.0% but under 4.0%	7.20 6.80
21.	Overdrawn by at least 4.0% but under 5.0%	7.70 7.30
22.	Overdrawn by at least 5.0% but under 6.0%	8.20 7.80
23.	Overdrawn by 6.0% or more	8.90 8.50

Line	Reserve Percentage	Contribution Rate Schedule B
1.	15.0% or more	0.00
2.	At least 10.0% but under 15.0%	0.20 0.00
3.	At least 9.5% but under 10.0%	0.35 0.15
4.	At least 9.0% but under 9.5%	0.45 0.25
5.	At least 8.5% but under 9.0%	0.65 0.45
6.	At least 8.0% but under 8.5%	0.80 0.60
7.	At least 7.5% but under 8.0%	0.90 0.70
8.	At least 7.0% but under 7.5%	1.05 0.85
9.	At least 6.5% but under 7.0%	1.30 1.10
10.	At least 6.0% but under 6.5%	1.60 1.40
11.	At least 5.5% but under 6.0%	1.95 1.55
12.	At least 5.0% but under 5.5%	2.30 2.10
13.	At least 4.5% but under 5.0%	2.65 2.45
14.	At least 4.0% but under 4.5%	3.00 2.80
15.	At least 3.5 but under 4.0%	3.45 3.25
16.	At least 0 but under 3.5%	4.00 3.80
17.	Overdrawn by less than 1.0%	5.70 5.30
18.	Overdrawn by at least 1.0% but under 2.0%	6.20 5.80
19.	Overdrawn by at least 2.0% but under 3.0%	6.70 6.30
20.	Overdrawn by at least 3.0% but under 4.0%	7.20 6.80
21.	Overdrawn by at least 4.0% but under 5.0%	7.70 7.30
22.	Overdrawn by at least 5.0% but under 6.0%	8.20 7.80
23.	Overdrawn by 6.0% or more	8.90 8.50

Line	Reserve Percentage	Contribution Rate Schedule C
1.	15.0% or more	0.00
2.	At least 10.0% but under 15.0%	0.20 0.00
3.	At least 9.5% but under 10.0%	0.35 0.15
4.	At least 9.0% but under 9.5%	0.45 0.25
5.	At least 8.5% but under 9.0%	0.65 0.45
6.	At least 8.0% but under 8.5%	0.80 0.60
7.	At least 7.5% but under 8.0%	0.90 0.70
8.	At least 7.0% but under 7.5%	1.05 0.85
9.	At least 6.5% but under 7.0%	1.30 1.10
10.	At least 6.0% but under 6.5%	1.60 1.40

11.	At least 5.5% but under 6.0%	4.95	1.75
12.	At least 5.0% but under 5.5%	2.30	2.10
13.	At least 4.5% but under 5.0%	2.65	2.45
14.	At least 4.0% but under 4.5%	3.00	2.80
15.	At least 3.5 but under 4.0%	3.45	3.25
16.	At least 0 but under 3.5%	4.00	3.80
17.	Overdrawn by less than 1.0%	5.70	5.30
18.	Overdrawn by at least 1.0% but under 2.0%	6.20	5.80
19.	Overdrawn by at least 2.0% but under 3.0%	6.70	6.30
20.	Overdrawn by at least 3.0% but under 4.0%	7.20	6.80
21.	Overdrawn by at least 4.0% but under 5.0%	7.70	7.30
22.	Overdrawn by at least 5.0% but under 6.0%	8.20	7.80
23.	Overdrawn by 6.0% or more	8.90	8.50

Line	Reserve Percentage	Contribution Rate Schedule D	
1.	15.0% or more	0.00	
2.	At least 10.0% but under 15.0%	0.10	0.00
3.	At least 9.5% but under 10.0%	0.25	0.05
4.	At least 9.0% but under 9.5%	0.35	0.15
5.	At least 8.5% but under 9.0%	0.55	0.35
6.	At least 8.0% but under 8.5%	0.70	0.50
7.	At least 7.5% but under 8.0%	0.80	0.60
8.	At least 7.0% but under 7.5%	.95	0.75
9.	At least 6.5% but under 7.0%	1.20	1.00
10.	At least 6.0% but under 6.5%	1.50	1.30
11.	At least 5.5% but under 6.0%	1.85	1.65
12.	At least 5.0% but under 5.5%	2.20	2.00
13.	At least 4.5% but under 5.0%	2.55	2.35
14.	At least 4.0% but under 4.5%	2.90	2.70
15.	At least 3.5 but under 4.0%	3.35	3.15
16.	At least 0 but under 3.5%	3.90	3.70
17.	Overdrawn by less than 1.0%	5.70	5.30
18.	Overdrawn by at least 1.0% but under 2.0%	6.20	5.80
19.	Overdrawn by at least 2.0% but under 3.0%	6.70	6.30
20.	Overdrawn by at least 3.0% but under 4.0%	7.20	6.80
21.	Overdrawn by at least 4.0% but under 5.0%	7.70	7.30
22.	Overdrawn by at least 5.0% but under 6.0%	8.20	7.80
23.	Overdrawn by 6.0% or more	8.90	8.50

1

SECTION 7. 108.18 (9) (figure) of the statutes is amended to read:

Figure 108.18 (9):

Schedule A			
Line	Contribution Rate	Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
		Solvency Rate	Solvency Rate
1	0.27 0.07	0.00 0.20	0.43 0.63
2	0.27 0.07	0.00 0.20	0.43 0.63
3	0.45 0.25	0.00 0.20	0.60 0.80
4	0.53 0.33	0.00 0.20	0.70 0.90
5	0.72 0.52	0.20 0.40	0.70 0.90
6	0.79 0.59	0.30 0.50	0.80 1.00
7	0.86 0.66	0.40 0.60	0.90 1.10
8	0.97 0.77	0.50 0.70	1.00 1.20
9	1.23 1.03	0.60 0.80	1.00 1.20
10	1.48 1.28	0.70 0.90	1.10 1.30
11	1.82 1.62	0.80 1.00	1.20 1.40
12	2.16 1.96	0.90 1.10	1.30 1.50
13	2.50 2.30	0.90 1.10	1.40 1.60
14	2.70 2.50	0.90 1.10	1.40 1.60
15	2.84 2.64	1.00 1.20	1.50 1.70
16	3.18 2.98	1.10 1.30	1.60 1.80
17	3.57 3.37	1.20 1.40	1.70 1.90
18	5.70 5.30	0.90 1.30	0.90 1.30
19	6.20 5.80	0.90 1.30	0.90 1.30
20	6.70 6.30	0.90 1.30	0.90 1.30
21	7.20 6.80	0.90 1.30	0.90 1.30
22	7.70 7.30	0.90 1.30	0.90 1.30
23	8.20 7.80	0.90 1.30	0.90 1.30
24	8.90 8.50	0.90 1.30	0.90 1.30

Schedule B			
Line	Contribution Rate	Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
		Solvency Rate	Solvency Rate
1	0.00	0.05	0.10
2	0.20 0.00	0.05 0.25	0.10 0.30
3	0.35 0.15	0.05 0.25	0.15 0.35
4	0.45 0.25	0.05 0.25	0.20 0.40
5	0.65 0.45	0.20 0.40	0.30 0.50
6	0.80 0.60	0.20 0.40	0.35 0.55
7	0.90 0.70	0.20 0.40	0.40 0.60
8	1.05 0.85	0.25 0.45	0.45 0.65
9	1.30 1.10	0.30 0.50	0.50 0.70
10	1.60 1.40	0.35 0.55	0.55 0.75
11	1.95 1.75	0.45 0.65	0.60 0.80
12	2.30 2.10	0.50 0.70	0.65 0.85

SECTION 7

13	2.65 <u>2.45</u>	0.55 <u>0.75</u>	0.70 <u>0.90</u>
14	2.70 <u>2.50</u>	0.55 <u>0.75</u>	0.70 <u>0.90</u>
15	3.00 <u>2.80</u>	0.60 <u>0.80</u>	0.70 <u>0.90</u>
16	3.45 <u>3.25</u>	0.65 <u>0.85</u>	0.70 <u>0.90</u>
17	4.00 <u>3.80</u>	0.65 <u>0.85</u>	0.70 <u>0.90</u>
18	5.70 <u>5.30</u>	0.90 <u>1.30</u>	0.90 <u>1.30</u>
19	6.20 <u>5.80</u>	0.90 <u>1.30</u>	0.90 <u>1.30</u>
20	6.70 <u>6.30</u>	0.90 <u>1.30</u>	0.90 <u>1.30</u>
21	7.20 <u>6.80</u>	0.90 <u>1.30</u>	0.90 <u>1.30</u>
22	7.70 <u>7.30</u>	0.90 <u>1.30</u>	0.90 <u>1.30</u>
23	8.20 <u>7.80</u>	0.90 <u>1.30</u>	0.90 <u>1.30</u>
24	8.90 <u>8.50</u>	0.90 <u>1.30</u>	0.90 <u>1.30</u>

Schedule C

Line	Contribution Rate	Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
		Solvency Rate	Solvency Rate
1	0.00	0.00	0.05
2	0.20 <u>0.00</u>	0.02 <u>0.22</u>	0.05 <u>0.25</u>
3	0.35 <u>0.15</u>	0.02 <u>0.22</u>	0.05 <u>0.25</u>
4	0.45 <u>0.25</u>	0.02 <u>0.22</u>	0.05 <u>0.25</u>
5	0.65 <u>0.45</u>	0.10 <u>0.30</u>	0.15 <u>0.35</u>
6	0.80 <u>0.60</u>	0.10 <u>0.30</u>	0.20 <u>0.40</u>
7	0.90 <u>0.70</u>	0.10 <u>0.30</u>	0.25 <u>0.45</u>
8	1.05 <u>0.85</u>	0.15 <u>0.35</u>	0.30 <u>0.50</u>
9	1.30 <u>1.10</u>	0.15 <u>0.35</u>	0.35 <u>0.55</u>
10	1.60 <u>1.40</u>	0.20 <u>0.40</u>	0.40 <u>0.60</u>
11	1.95 <u>1.75</u>	0.25 <u>0.45</u>	0.45 <u>0.65</u>
12	2.30 <u>2.10</u>	0.30 <u>0.50</u>	0.50 <u>0.70</u>
13	2.65 <u>2.45</u>	0.35 <u>0.55</u>	0.55 <u>0.75</u>
14	2.70 <u>2.50</u>	0.35 <u>0.55</u>	0.55 <u>0.75</u>
15	3.00 <u>2.80</u>	0.40 <u>0.60</u>	0.55 <u>0.75</u>
16	3.45 <u>3.25</u>	0.40 <u>0.60</u>	0.55 <u>0.75</u>
17	4.00 <u>3.80</u>	0.40 <u>0.60</u>	0.55 <u>0.75</u>
18	5.70 <u>5.30</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
19	6.20 <u>5.80</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
20	6.70 <u>6.30</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
21	7.20 <u>6.80</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
22	7.70 <u>7.30</u>	0.80 <u>1.20</u>	0.80 <u>1.20</u>
23	8.20 <u>7.80</u>	0.85 <u>1.25</u>	0.85 <u>1.25</u>
24	8.90 <u>8.50</u>	0.85 <u>1.25</u>	0.85 <u>1.35</u>

Schedule D

Line	Contribution Rate	Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
		Solvency Rate	Solvency Rate
1	0.00	0.00	0.05
2	0.10 <u>0.00</u>	0.02 <u>0.12</u>	0.05 <u>0.15</u>

3	0.25 <u>0.05</u>	0.02 <u>0.22</u>	0.05 <u>0.25</u>
4	0.35 <u>0.15</u>	0.02 <u>0.22</u>	0.05 <u>0.25</u>
5	0.55 <u>0.35</u>	0.10 <u>0.30</u>	0.15 <u>0.25</u>
6	0.70 <u>0.50</u>	0.10 <u>0.30</u>	0.20 <u>0.35</u>
7	0.80 <u>0.60</u>	0.10 <u>0.30</u>	0.25 <u>0.45</u>
8	0.95 <u>0.75</u>	0.15 <u>0.35</u>	0.30 <u>0.50</u>
9	1.20 <u>1.00</u>	0.15 <u>0.35</u>	0.35 <u>0.55</u>
10	1.50 <u>1.30</u>	0.20 <u>0.40</u>	0.40 <u>0.60</u>
11	1.85 <u>1.65</u>	0.25 <u>0.45</u>	0.45 <u>0.65</u>
12	2.20 <u>2.00</u>	0.30 <u>0.50</u>	0.50 <u>0.70</u>
13	2.55 <u>2.35</u>	0.35 <u>0.55</u>	0.55 <u>0.75</u>
14	2.70 <u>2.50</u>	0.35 <u>0.55</u>	0.55 <u>0.75</u>
15	2.90 <u>2.70</u>	0.40 <u>0.60</u>	0.55 <u>0.75</u>
16	3.35 <u>3.15</u>	0.40 <u>0.60</u>	0.55 <u>0.75</u>
17	3.90 <u>3.70</u>	0.40 <u>0.60</u>	0.55 <u>0.75</u>
18	5.70 <u>5.30</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
19	6.20 <u>5.80</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
20	6.70 <u>6.30</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
21	7.20 <u>6.80</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
22	7.70 <u>7.30</u>	0.80 <u>1.20</u>	0.80 <u>1.20</u>
23	8.20 <u>7.80</u>	0.85 <u>1.25</u>	0.85 <u>1.25</u>
24	8.90 <u>8.50</u>	0.85 <u>1.25</u>	0.85 <u>1.25</u>

SECTION 8. Initial applicability.

(1) The treatment of section 108.04 (4) (a) of the statutes first applies with respect to benefit years which begin on April 6, 2008.

(2) The treatment of section 108.17 (2c) (a) (intro.), (c), and (f) of the statutes first applies with respect to contributions payable for the first quarter of calendar year 2009.

(3) The treatment of section 108.18 (4) (figure) and (9) (figure) of the statutes first applies with respect to payrolls beginning on January 1, 2009.

(END)

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3606/P1dn
JTK:cjs:rs

December 10, 2007

Dan LaRocque:

1. This draft does not indicate any effective date or initial applicability for the increase in the wage base [s. 108.02 (21) (b), stats.]. The effective dates of the adjustments are in the statutory text. My records indicate that the last time we adjusted the wage base was in 1986 and there was no effective date or initial applicability specified at that time [1985 Act 17].
2. Please check the figure shown in s. 108.18 (4) (figure), Schedule B, line 11.
3. Since the changes to the benefit table in s. 108.05 (1), stats. are still being manipulated by the IT experts as of this date, they will be included in a later draft.
4. Per our conversations on 12/6 and 12/7, I have not included any language on the proposed study of the definition of "employee" under s. 108.02 (12), stats., pending your review of the proposed recipient of the study report and any recommendations, and the proposed reporting date.

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

Sorted Item List

<u>Store File Name</u>	<u>Text</u>
-3070.1	20.005 (3) (schedule) of the statutes: at the appropriate place, insert the following amounts for the purposes indicated:
-3070.2	20.445 (1) (n) of the statutes is amended to read:
-3070.3	20.445 (1) (nc) of the statutes is repealed.
-3070.4	20.445 (1) (nf) of the statutes is created to read:
-3070.5	20.445 (1) (ng) of the statutes is created to read:
-3070.6	108.02 (12) (a) of the statutes is amended to read:
-3070.7	108.02 (12) (b) of the statutes is repealed.
-3070.8	108.02 (12) (bm) (intro.) of the statutes is amended to read:
-3070.9	108.02 (12) (bm) 1. of the statutes is repealed.
-3070.10	108.02 (15m) (intro.) of the statutes is amended to read:
-3070.11	108.02 (15m) (a) of the statutes is amended to read:
-3070.12	108.02 (15s) of the statutes is created to read:
-3070.13	108.02 (20m) of the statutes is created to read:
-3606.1	108.02 (21) (b) of the statutes is amended to read:
-3070.14	108.04 (1) (a) of the statutes is renumbered 108.04 (1) (a) (intro.) and amended to read:
-3070.15	108.04 (1) (a) 1. and 2. of the statutes are created to read:
-3070.16	108.04 (1) (b) of the statutes is repealed and recreated to read:
-3070.17	108.04 (1) (c) of the statutes is repealed.
-3070.18	108.04 (1) (g) 1. and 2. of the statutes are amended to read:
-3070.19	108.04 (1) (gm) 4. c. of the statutes is amended to read:
-3606.2	108.04 (4) (a) of the statutes is amended to read:
-3070.20	108.04 (5) of the statutes is amended to read:
-3070.21	108.04 (5g) (em) of the statutes is created to read:
-3070.22	108.04 (7) (k) of the statutes is amended to read:
-3070.23	108.04 (7) (o) of the statutes is amended to read:
-3070.24	108.04 (7) (r) of the statutes is renumbered 108.04 (7) (r) (intro.) and amended to read:
-3070.25	108.04 (7) (r) 2. of the statutes is created to read:
-3070.26	108.04 (11) (a) of the statutes is amended to read:

-3070.27 108.04 (11) (b) of the statutes is repealed and recreated to read:
-3070.28 108.04 (11) (be) of the statutes is created to read:
-3070.29 108.04 (11) (bm) of the statutes is amended to read:
-3070.30 108.04 (11) (c) of the statutes is renumbered 108.04 (11) (c) (intro.) and
amended to read:
-3070.31 108.04 (11) (c) 1. to 3. of the statutes are created to read:
-3070.32 108.04 (11) (cm) of the statutes is amended to read:
-3070.33 108.04 (11) (f) and (g) of the statutes are created to read:
-3070.34 108.04 (13) (c) of the statutes is amended to read:
-3070.35 108.04 (13) (e) of the statutes is amended to read:
-3070.36 108.04 (13) (f) of the statutes is amended to read:
-3070.37 108.04 (13) (g) of the statutes is repealed.
-3070.38 108.04 (16) (a) (intro.) of the statutes is amended to read:
-3070.39 108.04 (16) (b) of the statutes is amended to read:
-3070.40 108.04 (16) (c) 1. of the statutes is amended to read:
-3070.41 108.04 (16) (c) 2. of the statutes is amended to read:
-3070.42 108.05 (3) (a) of the statutes is amended to read:
-3070.43 108.05 (3) (b) 1. a. to c. of the statutes are amended to read:
-3070.44 108.05 (3) (c) of the statutes is amended to read:
-3070.45 108.05 (3) (d) of the statutes is created to read:
-3070.46 108.067 (1) of the statutes is amended to read:
-3070.47 108.09 (2) (bm) of the statutes is amended to read:
-3070.48 108.09 (4o) of the statutes is created to read:
-3070.49 108.09 (4s) of the statutes is amended to read:
-3070.50 108.151 (7) (e) of the statutes is amended to read:
-3070.51 108.151 (7) (h) of the statutes is amended to read:
-3070.52 108.16 (6) (f) of the statutes is amended to read:
-3070.53 108.16 (8) (b) 4. of the statutes is amended to read:
-3070.54 108.17 (2) of the statutes is renumbered 108.17 (2) (a) and amended to
read:
-3070.55 108.17 (2) (b) of the statutes is created to read:
-3070.56 108.17 (2b) of the statutes is amended to read:
-3606.3 108.17 (2c) (a) (intro.) of the statutes is amended to read:
-3606.4 108.17 (2c) (c) of the statutes is amended to read:
-3606.5 108.17 (2c) (f) of the statutes is created to read:

- 3070.57 108.17 (2g) of the statutes is amended to read:
- 3070.58 108.17 (7) of the statutes is created to read:
- 3606.6 108.18 (4) (figure) of the statutes is amended to read:
- 3070.59 108.18 (8) of the statutes is amended to read:
- 3606.7 108.18 (9) (figure) of the statutes is amended to read:
- 3070.60 108.19 (1e) (a) of the statutes is amended to read:
- 3070.61 108.19 (1m) of the statutes is amended to read:
- 3070.62 108.20 (3) of the statutes is amended to read:
- 3070.63 108.205 (1m) of the statutes is amended to read:
- 3070.64 108.205 (2) of the statutes is amended to read:
- 3070.65 108.22 (1) (a) (intro.) of the statutes is renumbered 108.22 (1) (a) and amended to read:
- 3070.66 108.22 (1) (a) 1. and 2. of the statutes are repealed.
- 3070.67 108.22 (1) (ac) of the statutes is amended to read:
- 3070.68 108.22 (1) (ac) of the statutes, as affected by 2007 Wisconsin Act (this act), is amended to read:
- 3070.69 108.22 (1) (ad) 1. of the statutes is amended to read:
- 3070.70 108.22 (1) (ae) of the statutes is amended to read:
- 3070.71 108.22 (1) (af) of the statutes is created to read:
- 3070.72 108.22 (1) (am) of the statutes is amended to read:
- 3070.73 108.22 (1) (c) of the statutes is amended to read:
- 3070.74 108.22 (9) of the statutes is amended to read:
- 3606.8 Initial applicability.
- 3070.75 Initial applicability.
- 3070.76 Effective dates. This act takes effect on the first Sunday after publication, except as follows:

Department Comment regarding LRB 3606- /P1

Section 1. This section is OK as drafted.

Section 2. This section is OK as drafted.

Section 3. Insert "elect to" after "may" on line 19. ✓

Section 4. This section is OK as drafted.

Section 5. This section is OK as drafted. Question: should 108.17(2c)(a)(intro) be amended to include reference to this par. (f)? NO *

Section 6. This section is OK as drafted, except note that 108.04(4), Schedule B, line 11, should be 1.75 not 1.55. ✓

Section 7. This section is OK as drafted, except note that 108.18(9), Schedule D, lines 5 and 6 should be .35 and .40, respectively. ✓

Section 8. (1) This section is OK as drafted.

(2) This section is OK as drafted.

(3) This section is OK as drafted.

Analysis: Suggest redrafting analysis on page 2 ("Taxable wage base") to read as follows:

Currently most employers that engage employees in employment that is covered by the UI law must pay regular quarterly contributions (taxes) to DWD based on a percentage of the taxable wage base. The taxable wage base currently consists of the first \$10,500 of wages paid by the employer to an employee engaged in covered employment. ✓

putation date preceding the calendar year to which the rate applies.
 [See Figure 108.18 (9) following]

Figure 108.18 (9):

Schedule A			
Line	Contribution Rate	Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
		Solvency Rate	Solvency Rate
1	0.27	0.00	0.43
2	0.27	0.00	0.43
3	0.45	0.00	0.60
4	0.53	0.00	0.70
5	0.72	0.20	0.70
6	0.79	0.30	0.80
7	0.86	0.40	0.90
8	0.97	0.50	1.00
9	1.23	0.60	1.00
10	1.48	0.70	1.10
11	1.82	0.80	1.20
12	2.16	0.90	1.30
13	2.50	0.90	1.40
14	2.70	0.90	1.40
15	2.84	1.00	1.50
16	3.18	1.10	1.60
17	3.57	1.20	1.70
18	5.70	0.90	0.90
19	6.20	0.90	0.90
20	6.70	0.90	0.90
21	7.20	0.90	0.90
22	7.70	0.90	0.90
23	8.20	0.90	0.90
24	8.90	0.90	0.90

Schedule B			
Line	Contribution Rate	Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
		Solvency Rate	Solvency Rate
1	0.00	0.05	0.10
2	0.20	0.05	0.10
3	0.35	0.05	0.15
4	0.45	0.05	0.20
5	0.65	0.20	0.30
6	0.80	0.20	0.35
7	0.90	0.20	0.40
8	1.05	0.25	0.45
9	1.30	0.30	0.50
10	1.60	0.35	0.55
11	1.95	0.45	0.60
12	2.30	0.50	0.65
13	2.65	0.55	0.70
14	2.70	0.55	0.70

Figure 108.18 (9): (continued)

15	3.00	0.60	0.70
16	3.45	0.65	0.70
17	4.00	0.65	0.70
18	5.70	0.90	0.90
19	6.20	0.90	0.90
20	6.70	0.90	0.90
21	7.20	0.90	0.90
22	7.70	0.90	0.90
23	8.20	0.90	0.90
24	8.90	0.90	0.90

Schedule C			
Line	Contribution Rate	Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
		Solvency Rate	Solvency Rate
1	0.00	0.00	0.05
2	0.20	0.02	0.05
3	0.35	0.02	0.05
4	0.45	0.02	0.05
5	0.65	0.10	0.15
6	0.80	0.10	0.20
7	0.90	0.10	0.25
8	1.05	0.15	0.30
9	1.30	0.15	0.35
10	1.60	0.20	0.40
11	1.95	0.25	0.45
12	2.30	0.30	0.50
13	2.65	0.35	0.55
14	2.70	0.35	0.55
15	3.00	0.40	0.55
16	3.45	0.40	0.55
17	4.00	0.40	0.55
18	5.70	0.70	0.70
19	6.20	0.70	0.70
20	6.70	0.70	0.70
21	7.20	0.70	0.70
22	7.70	0.80	0.80
23	8.20	0.85	0.85
24	8.90	0.85	0.85

Schedule D			
Line	Contribution Rate	Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
		Solvency Rate	Solvency Rate
1	0.00	0.00	0.05
2	0.10	0.02	0.05
3	0.25	0.02	0.05
4	0.35	0.02	0.05
5	0.55	0.10	0.15
6	0.70	0.10	0.20

**2007-2008 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3070/P6insnn
JTK:cs:nwn

Use s. 108.18(9)
as example

INSERT Q

Figure 108.18 (4):

add line →

Line	Reserve Percentage	Contribution Rate
	Schedule A	
		Schedule A
1.	15.0% or more	0.27 0.07
2.	At least 10.0% but under 15.0%	0.27 0.07
3.	At least 9.5% but under 10.0%	0.45 0.25
4.	At least 9.0% but under 9.5%	0.53 0.33
5.	At least 8.5% but under 9.0%	0.72 0.52
6.	At least 8.0% but under 8.5%	0.79 0.59
7.	At least 7.5% but under 8.0%	0.86 0.66
8.	At least 7.0% but under 7.5%	0.97 0.77
9.	At least 6.5% but under 7.0%	1.23 1.03
10.	At least 6.0% but under 6.5%	1.48 1.28
11.	At least 5.5% but under 6.0%	1.82 1.62
12.	At least 5.0% but under 5.5%	2.16 1.96
13.	At least 4.5% but under 5.0%	2.50 2.30
14.	At least 4.0% but under 4.5%	2.84 2.64
15.	At least 3.5 but under 4.0%	3.18 2.98
16.	At least 0 but under 3.5%	3.57 3.37
17.	Overdrawn by less than 1.0%	5.70 5.30
18.	Overdrawn by at least 1.0% but under 2.0%	6.20 5.80
19.	Overdrawn by at least 2.0% but under 3.0%	6.70 6.30
20.	Overdrawn by at least 3.0% but under 4.0%	7.20 6.80
21.	Overdrawn by at least 4.0% but under 5.0%	7.70 7.30
22.	Overdrawn by at least 5.0% but under 6.0%	8.20 7.80
23.	Overdrawn by 6.0% or more	8.90 8.50

delete;
do not
strike

add line

add line

Line	Reserve Percentage	Contribution Rate
	Schedule B	
		Schedule B
1.	15.0% or more	0.00
2.	At least 10.0% but under 15.0%	0.20 0.00
3.	At least 9.5% but under 10.0%	0.35 0.15
4.	At least 9.0% but under 9.5%	0.45 0.25
5.	At least 8.5% but under 9.0%	0.65 0.45
6.	At least 8.0% but under 8.5%	0.80 0.60
7.	At least 7.5% but under 8.0%	0.90 0.70
8.	At least 7.0% but under 7.5%	1.05 0.85
9.	At least 6.5% but under 7.0%	1.30 1.10
10.	At least 6.0% but under 6.5%	1.60 1.40
11.	At least 5.5% but under 6.0%	1.95 1.55
12.	At least 5.0% but under 5.5%	2.30 2.10
13.	At least 4.5% but under 5.0%	2.65 2.45
14.	At least 4.0% but under 4.5%	3.00 2.80
15.	At least 3.5 but under 4.0%	3.45 3.25
16.	At least 0 but under 3.5%	4.00 3.80
17.	Overdrawn by less than 1.0%	5.70 5.30

delete;
do not
strike

1.75

insert Q cont

18.	Overdrawn by at least 1.0% but under 2.0%	6.20 5.80
19.	Overdrawn by at least 2.0% but under 3.0%	6.70 6.30
20.	Overdrawn by at least 3.0% but under 4.0%	7.20 6.80
21.	Overdrawn by at least 4.0% but under 5.0%	7.70 7.30
22.	Overdrawn by at least 5.0% but under 6.0%	8.20 7.80
23.	Overdrawn by 6.0% or more	8.90 8.50

add line →

Schedule CE

Contribution Rate

~~Schedule D~~

delete;
do not
strike

Line	Reserve Percentage	Contribution Rate
1.	15.0% or more	0.00
2.	At least 10.0% but under 15.0%	0.20 0.00
3.	At least 9.5% but under 10.0%	0.35 0.15
4.	At least 9.0% but under 9.5%	0.45 0.25
5.	At least 8.5% but under 9.0%	0.65 0.45
6.	At least 8.0% but under 8.5%	0.80 0.60
7.	At least 7.5% but under 8.0%	0.90 0.70
8.	At least 7.0% but under 7.5%	1.05 0.85
9.	At least 6.5% but under 7.0%	1.30 1.10
10.	At least 6.0% but under 6.5%	1.60 1.40
11.	At least 5.5% but under 6.0%	1.95 1.75
12.	At least 5.0% but under 5.5%	2.30 2.10
13.	At least 4.5% but under 5.0%	2.65 2.45
14.	At least 4.0% but under 4.5%	3.00 2.80
15.	At least 3.5 but under 4.0%	3.45 3.25
16.	At least 0 but under 3.5%	4.00 3.80
17.	Overdrawn by less than 1.0%	5.70 5.30
18.	Overdrawn by at least 1.0% but under 2.0%	6.20 5.80
19.	Overdrawn by at least 2.0% but under 3.0%	6.70 6.30
20.	Overdrawn by at least 3.0% but under 4.0%	7.20 6.80
21.	Overdrawn by at least 4.0% but under 5.0%	7.70 7.30
22.	Overdrawn by at least 5.0% but under 6.0%	8.20 7.80
23.	Overdrawn by 6.0% or more	8.90 8.50

add line →

Schedule DE

Contribution Rate

~~Schedule D~~

delete
do not
strike

Line	Reserve Percentage	Contribution Rate
1.	15.0% or more	0.00
2.	At least 10.0% but under 15.0%	0.10 0.00
3.	At least 9.5% but under 10.0%	0.25 0.05
4.	At least 9.0% but under 9.5%	0.35 0.15
5.	At least 8.5% but under 9.0%	0.55 0.35
6.	At least 8.0% but under 8.5%	0.70 0.50
7.	At least 7.5% but under 8.0%	0.80 0.60
8.	At least 7.0% but under 7.5%	.95 0.75
9.	At least 6.5% but under 7.0%	1.20 1.00
10.	At least 6.0% but under 6.5%	1.50 1.30

11.	At least 5.5% but under 6.0%	1.85	<u>1.65</u>
12.	At least 5.0% but under 5.5%	2.20	<u>2.00</u>
13.	At least 4.5% but under 5.0%	2.55	<u>2.35</u>
14.	At least 4.0% but under 4.5%	2.90	<u>2.70</u>
15.	At least 3.5 but under 4.0%	3.35	<u>3.15</u>
16.	At least 0 but under 3.5%	3.90	<u>3.70</u>
17.	Overdrawn by less than 1.0%	5.70	<u>5.30</u>
18.	Overdrawn by at least 1.0% but under 2.0%	6.20	<u>5.80</u>
19.	Overdrawn by at least 2.0% but under 3.0%	6.70	<u>6.30</u>
20.	Overdrawn by at least 3.0% but under 4.0%	7.20	<u>6.80</u>
21.	Overdrawn by at least 4.0% but under 5.0%	7.70	<u>7.30</u>
22.	Overdrawn by at least 5.0% but under 6.0%	8.20	<u>7.80</u>
23.	Overdrawn by 6.0% or more	8.90	<u>8.50</u>

end INSERT Q