



① NOTE

State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-3070/P6 P7

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PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

FRIDAY
please

(regenerate)

1 AN ACT ~~to repeal~~ 20.445 (1) (nc), 108.04 (1) (c), 108.04 (13) (g) and 108.22 (1) (a)
2 1. and 2.; **to renumber and amend** 108.04 (1) (a), 108.04 (11) (c), 108.17 (2) and
3 108.22 (1) (a) (intro.); **to amend** 20.445 (1) (n), 108.02 (21) (b), 108.04 (1) (g) 1.
4 and 2., 108.04 (4) (a), 108.04 (5), 108.04 (11) (a), 108.04 (11) (bm), 108.04 (11)
5 (cm), 108.04 (13) (c), 108.04 (13) (e), 108.04 (13) (f), 108.04 (16) (a) (intro.),
6 108.04 (16) (b), 108.04 (16) (c) 1., 108.04 (16) (c) 2., 108.05 (1) (p) (intro.), 108.05
7 (3) (a), 108.05 (3) (b) 1. c., 108.067 (1), 108.15 (3) (e), 108.151 (1), 108.151 (7) (e),
8 108.151 (7) (h), 108.152 (2) (b), 108.16 (6) (f), 108.16 (8) (b) 4., 108.17 (2b), 108.17
9 (2c) (a) (intro.), 108.17 (2c) (c), 108.17 (2g), 108.18 (2) (a), 108.18 (4) (figure),
10 108.18 (8), 108.18 (9) (figure), 108.19 (1e) (a), 108.19 (1m), 108.19 (3), 108.20 (3),
11 108.205 (1m), 108.205 (2), 108.22 (1) (ac), 108.22 (1) (ac), 108.22 (1) (ad) 1.,
12 108.22 (1) (ae), 108.22 (1) (am), 108.22 (1) (c) and 108.22 (9); **to repeal and**
13 **recreate** 108.04 (1) (b) and 108.04 (11) (b); and **to create** 20.445 (1) (nf), 108.04
14 (1) (a) 1. and 2., 108.04 (5g) (em), 108.04 (11) (be), 108.04 (11) (c) 1. to 3., 108.04
15 (11) (f) and (g), 108.05 (1) (q), 108.05 (3) (d), 108.09 (4o), 108.17 (2) (b), 108.17

1 (2c) (f), 108.17 (7) and 108.22 (1) (af) of the statutes; **relating to:** various
2 changes in unemployment insurance law and making an appropriation.

Analysis by the Legislative Reference Bureau

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

BENEFIT RATE CHANGES

Currently, weekly unemployment insurance benefit rates for total unemployment range 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 (period preceding a claim during which benefit rights accrue) to \$355 for an employee who earns wages (or certain other amounts treated as wages) of at least \$8,875 during any such quarter. This bill adjusts weekly benefit rates for weeks of unemployment beginning on or after ~~February 8,~~ ^{January 4th} 2009, to rates ranging from \$54 for an employee who earns wages (or certain other amounts treated as wages) of at least \$1,350 during at least one quarter of the employee's base period to \$363 for an employee who earns wages (or certain other amounts treated as wages) of at least \$9,075 during any such quarter.

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.

Concealment

Currently, if a claimant conceals any material fact relating to his or her eligibility for benefits or conceals any wages earned in or paid or payable for a given week, the claimant must forfeit not less than 25 percent nor more than 400 percent of the claimant's weekly benefit rate for the week for which the claim is made for an act of concealment that results in no overpayment or an overpayment of less than 50 percent of the claimant's weekly benefit rate; and not less than 100 percent nor more than 400 percent of the claimant's weekly benefit rate for the week in which the claim is made for an act of concealment that results in an overpayment of at least 50 percent of the claimant's weekly benefit rate. Currently, if a claimant is partially

unemployed in a given week, the claimant may be eligible to receive benefits for that week under a formula that takes into account the amount of wages or certain other benefits that the claimant receives for that week. Currently, if an employer aids and abets a claimant in committing an act of concealment, the employer may be required to forfeit an amount equal to the amount of benefits that the claimant improperly received as a result of the concealment.

This bill provides that if a claimant conceals any material fact relating to his or her eligibility for benefits or conceals any wages earned in or paid or payable for a given week, the claimant must forfeit an amount equal to the claimant's weekly benefit rate for the week in which the claim is made for a first conviction, the claimant must forfeit an amount equal to three times that rate after a first conviction and before a second conviction, and the claimant must forfeit an amount equal to five times that rate after a second conviction. The bill also provides that if a claimant conceals any wages for a given week, the claimant is ineligible to receive any benefits for that week. In addition, the bill provides that if an employer aids and abets or attempts to aid and abet a claimant in committing an act of concealment, the employer must forfeit \$500 for a first conviction, \$1,000 after a first conviction and before a second conviction, and \$1,500 after a second conviction.

Availability for work and ability to perform work

Currently, with certain exceptions, a claimant is eligible for benefits for any week in which the claimant earns no wages only if the claimant is able to work and available for work during that week. If a claimant earns some wages (or certain amounts treated as wages) for a given week, and the claimant's work is suspended by the claimant or by his or her employer or the claimant is terminated by his or her employer, the claimant may be eligible for some benefits for that week under a statutory benefit reduction formula. The formula is also applied to potentially reduce the benefits payable to a claimant for a given week if the claimant is absent from work while claiming benefits. If a claimant is on a leave of absence for a definite period of time or on family or medical leave, the claimant is ineligible for benefits except that if the claimant receives some wages (or certain amounts treated as wages) for a given week, the claimant may be eligible for some benefits for that week under the benefit reduction formula. Currently, a claimant remains eligible for benefits while the claimant is enrolled in certain employment-related training.

This bill provides that if a claimant is absent from work with a current employer for two days or less in a given week (including the first week of a leave of absence, family or medical leave, or suspension or termination) because the claimant was unable to work or unavailable for work, the claimant may be eligible for some benefits for that week under the benefit reduction formula. However, if a claimant is absent from work with a current employer for more than two days in a given week, the claimant is ineligible for any benefits for that week. Under the bill, if a claimant's employment is suspended by the claimant or by his or her employer or is terminated by his or her employer due to claimant's unavailability for work or inability to perform suitable work, or if a claimant is on a leave of absence for a definite period of time (other than the first week of a leave), the claimant is ineligible for benefits

for that week. A claimant remains eligible for benefits while the claimant is enrolled in certain employment-related training.

TAX CHANGES

Taxable wage base

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

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 election electronically and to file its ~~quarterly contribution reports and its~~

quarterly employment and wage 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.

Special assessments for financing of information technology systems

Currently, each employer that is subject to a contribution requirement must pay an annual special assessment for each year prior to 2008 in an amount that may not exceed the lesser of 0.01 percent of the employer's annual taxable payroll for UI purposes or the employer's solvency contribution for that year for the purpose of financing the renovation and modernization of the unemployment insurance tax and accounting system. The Department of Workforce Development (DWD) must reduce the solvency contribution rate that an employer must pay in each year prior to 2008 by the special assessment rate applicable to that employer for that year. (The solvency contribution rate is the portion of an employer's rate that is used to maintain the solvency of the unemployment reserve fund.) This bill makes the special assessment requirement and solvency contribution rate offset applicable to calendar years 2008 and 2009.

OTHER CHANGES

Reporting and payment requirements and procedures

Currently, with certain exceptions, each employer that has employees who are engaged in employment covered by the unemployment insurance law must file quarterly contribution (tax) and employment and wage reports and make quarterly payment of its contributions to DWD. An employer of 50 or more employees or an employer agent that files reports on behalf of any employer must file its reports electronically. Currently, there is no requirement or procedure established by law for making electronic payments of contributions.

This bill phases in electronic reporting requirements for additional employers with 25 or more employees and employers that become newly subject to reporting requirements. The bill also ~~permits an employer that files its employment and wage reports electronically, in lieu of filing contribution reports, to request DWD to electronically notify the employer of the amount of contributions due for payment by the employer for each quarter. DWD may then make the information available to the employer electronically.~~ The employer must then pay the amount due for each quarter by the due date ~~in the manner and form approved by DWD.~~ Effective in 2009, the bill also requires each employer that makes contributions for any calendar year equal to a total of at least \$10,000 to make all contribution payments electronically in the following year. In addition, the bill also requires every employer agent to make contribution payments electronically by the same date.

Currently, contribution payments must be received by DWD by the due date or if mailed must be postmarked by their due date or received within three days of their due date. This bill requires all contribution payments to be received by DWD by their due date.

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(No fl) determine the amount of contributions due for payment by the employer electronically in the manner and form prescribed by DWD

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. In addition, prior to June 29, 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. This bill extends the current treatment by DWD of benefits erroneously paid indefinitely and also provides that if an employer fails to provide complete and correct information requested by DWD during a fact-finding investigation, then benefits paid before the end of the week in which a redetermination or decision is issued are not affected by a redetermination or decision (notwithstanding any eligibility issue) unless an appeal tribunal, the commission, or a court finds that the employer had good cause for failing to provide the information. The changes are effective on the first Sunday after publication of the law resulting from enactment of the bill.

Admission of departmental records relating to benefit claims

Currently, with the exception of reports by certain experts, a departmental record relating to a benefit claim that contains uncorroborated hearsay and that is offered as evidence before an appeal tribunal (hearing examiner) may require testimony or other authentication to substantiate the information contained in the record before it may be used as evidence that an employer provided or failed to provide complete and correct information to DWD during a fact finding investigation. This bill provides that any such record relating to or submitted by an employer, if created in the regular course of a fact-finding investigation, constitutes prima facie evidence, and shall be admissible ~~to prove~~ that an employer provided or failed to provide to DWD complete and correct information in a fact-finding investigation of the claim, notwithstanding that the record may contain uncorroborated hearsay, and may be used as the sole basis upon which the issue of the employer's failure is decided, if the parties appearing at the hearing before the tribunal are given an opportunity to review the record at or before the hearing and to rebut the information contained in the record. Under the bill, such a record requires no authenticating testimony or other evidence for the record to be admitted in evidence, unless the circumstances affirmatively indicate a lack of trustworthiness. If appropriate, the record may then be regarded on appeal as sufficient without further substantiation to sustain the decision of the appeal tribunal.

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Employment of certain parents by family-owned businesses

Currently, with certain exceptions, the wages accruing to an individual that are used to compute the total benefits payable to the individual may not exceed ten times

the individual's weekly benefit rate based solely on employment by a corporation, partnership, or limited liability company that is treated as a corporation or partnership for UI purposes in which the individual or a family member owns or controls a significant interest. Under current law, a "family member" includes a child. The exclusion does not apply if the individual is employed in a family-owned business and there is an involuntary cessation of the business under certain circumstances. This bill excludes a child from the benefit eligibility limitation, thereby potentially making the parent of a child who, with other family members, owns a significant interest in the business by which the parent is employed eligible for benefits on the same basis as other employees of other employers. Under the bill, the exclusion still applies if a child of a claimant has an ownership interest in a family business from which the claimant's employment is terminated.

Unemployment insurance administration funding

Currently, the federal government provides regular grants to this state for the purpose of financing the cost of administration of the UI program. In addition, the federal government provides special grants to this state that may be used for the purpose of administration of UI, for the payment of UI benefits, or for certain other purposes. Currently, only the first \$3,289,107 of the moneys in a special grant for federal fiscal year 2002 may be used for UI 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 UI administration. The bill also permits another \$1,000,000 of the moneys received by this state in a special federal grant for federal fiscal year 2002 to be expended for the same purpose on or after October 1, 2008. Under the bill, none of these moneys may be encumbered or expended after September 30, 2009. The expenditure authorizations potentially increase the liability of employers to finance UI benefits through contributions (taxes).

Study of "employee" definition

The bill directs the Council on Unemployment Insurance to appoint a committee to conduct a study of the definition of "employee" in the unemployment insurance law and report its recommendations to the Council on Unemployment Insurance by June 30, 2009. The definition affects benefit eligibility as well as the amount of benefits that an individual may receive, and also affects the contributions or reimbursements that an employer is required to make.

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→ For further information see the *state* ^{and local} fiscal estimate, which will be printed as an appendix to this bill. (X)

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

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

	2007-08	2008-09
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20.445 Workforce development, department of

(1) WORKFORCE DEVELOPMENT

(nf) Unemployment insurance

administration

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

20.445 (1) (n) *Employment assistance and unemployment insurance administration; federal moneys.* All federal moneys received, as authorized by the governor under s. 16.54, for the administration of employment assistance and unemployment insurance programs of the department, for the performance of the department's other functions under subch. I of ch. 106 and ch. 108, except moneys appropriated under par. ~~(ne)~~ (nf), and to pay the compensation and expenses of appeal tribunals and of employment councils appointed under s. 108.14, to be used for such purposes, except as provided in s. 108.161 (3e), and, from the moneys received by this state under section 903 (d) of the federal Social Security Act, as amended, to transfer to the appropriation account under par. (nb) an amount determined by the treasurer of the unemployment reserve fund not exceeding the lesser of the amount specified in s. 108.161 (4) (d) or the amounts in the schedule under par. (nb), to transfer to the appropriation account under par. (nd) an amount determined by the treasurer of the unemployment reserve fund not exceeding the lesser of the amount specified in s. 108.161 (4) (d) or the amounts in the schedule under par. (nd), and to transfer to the appropriation account under par. (ne) an amount determined by the treasurer of the unemployment reserve fund not exceeding the lesser of the amount specified in s. 108.161 (4) (d) or the amount

1 required to pay for the cost of banking services incurred by the unemployment
2 reserve fund.

3 **SECTION 3.** 20.445 (1) (nc) of the statutes is repealed.

4 **SECTION 4.** 20.445 (1) (nf) of the statutes is created to read:

5 20.445 (1) (nf) *Unemployment insurance administration.* From the moneys
6 received from the federal government under section 903 of the federal Social Security
7 Act, as amended, for federal fiscal year 2002, as a continuing appropriation, the
8 amounts in the schedule, as authorized by the governor under s. 16.54, to be used for
9 the administration of unemployment insurance. No moneys appropriated under this
10 paragraph for the 2008-09 fiscal year may be encumbered or expended prior to
11 October 1, 2008. No moneys may be encumbered or expended from this appropriation
12 after September 30, 2009.

13 **SECTION 5.** 108.02 (21) (b) of the statutes is amended to read:

14 108.02 (21) (b) Notwithstanding par. (a), except as provided in s. 108.151 (7)
15 (a), an employer's payroll for calendar years prior to 2009 includes only the first
16 \$10,500 of wages paid by an employer to an individual during ~~a~~ each calendar year,
17 for calendar years 2009 and 2010 includes only the first \$12,000 of such wages, for
18 calendar years 2011 and 2012 includes only the first \$13,000 of such wages, and for
19 calendar years after 2012 includes only the first \$14,000 of such wages, including any
20 wages paid for any work covered by the unemployment insurance law of any other
21 state, except as authorized in s. 108.17 (5).

22 **SECTION 6.** 108.04 (1) (a) of the statutes is renumbered 108.04 (1) (a) (intro.)
23 and amended to read:

24 108.04 (1) (a) (intro.) ~~An employee's eligibility for benefits shall be reduced for~~
25 ~~any week in which the~~ If an employee is with due notice called on by his or her current

1 employing unit to report for work actually available within such a given week and
2 is unavailable for, or unable to perform, ~~some or all of such available work.~~ the work:

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

10 **SECTION 7.** 108.04 (1) (a) 1. and 2. of the statutes are created to read:

11 108.04 (1) (a) 1. On not more than 2 days of the week, the employee's eligibility
12 for benefits for that week shall be reduced under par. (bm).

13 2. On more than 2 days of the week, the employee is ineligible for benefits for
14 that week.

15 **SECTION 8.** 108.04 (1) (b) of the statutes is repealed and recreated to read:

16 108.04 (1) (b) 1. Except as provided in subd. 2., an employee is ineligible for
17 benefits while the employee is unable to work or unavailable for work because the
18 employee's employment is suspended by the employee or the employee's employer or
19 is terminated by the employee's employer due to the employee's unavailability for
20 work or inability to perform suitable work otherwise available with the employee's
21 employer or because the employee is on a leave of absence.

22 2. If an employee is absent from work on not more than 2 days in the first week
23 of a leave taken under subd. 1. or in the week in which a suspension or termination
24 under subd. 1. occurs, the employee's eligibility for benefits for that week shall be
25 determined under par. (bm).

1 **SECTION 9.** 108.04 (1) (c) of the statutes is repealed.

2 **SECTION 10.** 108.04 (1) (g) 1. and 2. of the statutes are amended to read:

3 108.04 (1) (g) 1. Employment by a partnership or limited liability company that
4 is treated as a partnership under this chapter, if a one-half or greater ownership
5 interest in the partnership or limited liability company is or during such employment
6 was owned or controlled, directly or indirectly, by the individual's spouse ~~or child~~, or
7 by the individual's parent if the individual is under age 18, or by a combination of 2
8 or more of them.

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

15 **SECTION 11.** 108.04 (4) (a) of the statutes is amended to read:

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

22 **SECTION 12.** 108.04 (5) of the statutes is amended to read:

23 108.04 (5) DISCHARGE FOR MISCONDUCT. Unless sub. (5g) ~~applies~~ results in
24 disqualification, an employee whose work is terminated by an employing unit for
25 misconduct connected with the employee's work is ineligible to receive benefits until

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

18 **SECTION 13.** 108.04 (5g) (em) of the statutes is created to read:

19 108.04 (5g) (em) If an employee is not disqualified under this subsection, the
20 employee may nevertheless be subject to the disqualification under sub. (5).

21 **SECTION 14.** 108.04 (11) (a) of the statutes is amended to read:

22 108.04 (11) (a) ~~If Except as provided in par. (b), if a claimant, in filing his or her~~
23 ~~application for benefits or claim for any week, conceals any part of his or her wages~~
24 ~~earned in or paid or payable for that week, or conceals his or her refusal within that~~
25 ~~week of a job offer or any other material fact relating to his or her eligibility for~~

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1 benefits, so much of any benefit payment as was paid because of such concealment
2 shall be recovered by the department as an overpayment the claimant shall forfeit
3 benefits in accordance with par. (be).

4 **SECTION 15.** 108.04 (11) (b) of the statutes is repealed and recreated to read:

5 108.04 (11) (b) If a claimant, in filing a claim for any week, conceals any of his
6 or her wages earned in or paid or payable for that week, the claimant shall forfeit
7 benefits in accordance with par. (be). In addition, the claimant shall be denied
8 benefits for that week.

9 **SECTION 16.** 108.04 (11) (be) of the statutes is created to read:

10 108.04 (11) (be) A claimant shall forfeit benefits and be disqualified from
11 receiving benefits for acts of concealment described in pars. (a) and (b) as follows:

12 1. A claimant shall forfeit an amount equal to the claimant's weekly benefit rate
13 under s. 108.05 (1) for the week for which the claim is made for each single act of
14 concealment occurring before the date of the first determination of concealment
15 under par. (a) or (b).

16 2. A claimant shall forfeit 3 times the claimant's benefit rate under s. 108.05
17 (1) for the week in which the claim is made for each single act of concealment
18 occurring after the date of the first determination of concealment in which a penalty
19 is applied under subd. 1. but on or before the date of the first determination of
20 concealment in which a penalty is applied under this subdivision.

21 3. A claimant shall forfeit 5 times the claimant's benefit rate under s. 108.05
22 (1) for the week in which the claim is made for each single act of concealment
23 occurring after the date of the first determination of concealment in which a penalty
24 is applied under subd. 2.

25 **SECTION 17.** 108.04 (11) (bm) of the statutes is amended to read:

1 108.04 (11) (bm) The forfeiture established under par. (b) ~~(be)~~ may be applied
2 against benefits which would otherwise become payable to the claimant for weeks
3 of unemployment occurring after the week of concealment and within 6 years after
4 the date of an initial determination issued under s. 108.09 finding that a concealment
5 occurred. If no benefit rate applies to the week for which the claim is made, the
6 department shall use the claimant's benefit rate for the claimant's next benefit year
7 beginning after the week of concealment to determine the forfeiture amount. If the
8 benefits forfeited would otherwise be chargeable to an employer's account, the
9 department shall charge the amount of benefits forfeited to the employer's account
10 and shall credit the fund's balancing account for that amount. ~~Any forfeiture amount~~
11 ~~of less than \$1 shall be rounded up to the nearest whole dollar.~~

12 **SECTION 18.** 108.04 (11) (c) of the statutes is renumbered 108.04 (11) (c) (intro.)
13 and amended to read:

14 108.04 (11) (c) (intro.) Any employing unit that aids and abets a claimant in
15 committing or attempts to aid and abet a claimant in committing an act of
16 concealment described in par. (a) or (b) may, by a determination issued under s.
17 108.10, be required, as to each act of concealment the employing unit aids and abets
18 or attempts to aid and abet, to forfeit an amount equal to the amount of the benefits
19 the claimant improperly received as a result of the concealment. ~~The amount~~
20 ~~forfeited shall be credited to the administrative account.~~ In addition, the employing
21 unit shall be penalized as follows:

22 **SECTION 19.** 108.04 (11) (c) 1. to 3. of the statutes are created to read:

23 108.04 (11) (c) 1. The employing unit shall forfeit \$500 for each single act of
24 concealment that the employing unit aids and abets or attempts to aid and abet a

1 claimant to commit occurring before the date of the first determination that the
2 employing unit has so acted.

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

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

13 **SECTION 20.** 108.04 (11) (cm) of the statutes is amended to read:

14 108.04 (11) (cm) If any person makes a false statement or representation in
15 order to obtain benefits in the name of another person, the benefits received by that
16 person constitute a benefit overpayment. Such person may, by a determination or
17 decision issued under s. 108.095, be required to repay the amount of the benefits
18 obtained and be assessed an administrative assessment in an additional amount
19 equal to ~~not more than 50%~~ of the amount of benefits obtained.

20 **SECTION 21.** 108.04 (11) (f) and (g) of the statutes are created to read:

21 108.04 (11) (f) All amounts forfeited under par. (c) and all collections from
22 administrative assessments under par. (cm) shall be credited to the administrative
23 account.

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

4 **SECTION 22.** 108.04 (13) (c) of the statutes is amended to read:

5 108.04 (13) (c) If an employer, after notice of a benefit claim, fails to file an
6 objection to the claim under s. 108.09 (1), any benefits allowable under any resulting
7 benefit computation shall, unless the department applies a provision of this chapter
8 to disqualify the claimant, be promptly paid. Except as otherwise provided in this
9 paragraph, any eligibility question in objection to the claim raised by the employer
10 after benefit payments to the claimant are commenced does not affect benefits paid
11 prior to the end of the week in which a determination is issued as to the eligibility
12 question unless the benefits are erroneously paid without fault on the part of the
13 employer. ~~If, during the period beginning on January 1, 2006, and ending on June~~
14 ~~28, 2008, Except as otherwise provided in this paragraph, if~~ an employer fails to
15 provide correct and complete information requested by the department during a
16 fact-finding investigation, but later provides the requested information, ~~charges to~~
17 ~~the employer's account for~~ benefits paid prior to the end of the week in which a
18 redetermination is issued regarding the matter or, if no redetermination is issued,
19 prior to the end of the week in which an appeal tribunal decision is issued regarding
20 the matter, are not affected by the redetermination or decision, ~~except unless the~~
21 benefits are erroneously paid without fault on the part of the employer as provided
22 in par. (g) (f). If benefits are erroneously paid because the employer and the employee
23 are at fault, the department shall charge the employer for the benefits and proceed
24 to create an overpayment under s. 108.22 (8) (a). If benefits are erroneously paid
25 without fault on the part of the employer, regardless of whether the employee is at

1 fault, the department shall charge the benefits as provided in par. (d), unless par. (e)
2 applies, and proceed to create an overpayment under s. 108.22 (8) (a). If benefits are
3 erroneously paid because an employer is at fault and the department recovers the
4 benefits erroneously paid under s. 108.22 (8), the recovery does not affect benefit
5 charges made under this paragraph.

6 **SECTION 23.** 108.04 (13) (e) of the statutes is amended to read:

7 108.04 (13) (e) If the department erroneously pays benefits from one
8 employer's account and a 2nd employer is at fault, the department shall credit the
9 benefits paid to the first employer's account and charge the benefits paid to the 2nd
10 employer's account. Filing of a tardy or corrected report or objection does not affect
11 the 2nd employer's liability for benefits paid prior to the end of the week in which the
12 department makes a recomputation of the benefits allowable or prior to the end of
13 the week in which the department issues a determination concerning any eligibility
14 question raised by the report or by the 2nd employer. ~~If, during the period beginning~~
15 ~~on January 1, 2006, and ending on June 29, 2008,~~ the 2nd employer fails to provide
16 correct and complete information requested by the department during a fact-finding
17 investigation, but later provides the requested information, the department shall
18 charge to the account of the 2nd employer the cost of benefits paid prior to the end
19 of the week in which a redetermination is issued regarding the matter or, if no
20 redetermination is issued, prior to the end of the week in which an appeal tribunal
21 decision is issued regarding the matter, ~~except~~ unless the benefits erroneously are
22 paid without fault on the part of the employer as provided in par. (g) (f). If the
23 department recovers the benefits erroneously paid under s. 108.22 (8), the recovery
24 does not affect benefit charges made under this paragraph.

25 **SECTION 24.** 108.04 (13) (f) of the statutes is amended to read:

1 108.04 (13) (f) If benefits are erroneously paid because the employer fails to file
2 a report required by this chapter, the employer fails to provide correct and complete
3 information on the report, the employer fails to object to the benefit claim under s.
4 108.09 (1), the employer fails to provide correct and complete information requested
5 by the department during a fact-finding investigation, unless an appeal tribunal,
6 the commission, or a court of competent jurisdiction finds that the employer had good
7 cause for the failure to provide the information, or the employer aids and abets the
8 claimant in an act of concealment as provided in sub. (11), the employer is at fault.
9 If benefits are erroneously paid because an employee commits an act of concealment
10 as provided in sub. (11) or fails to provide correct and complete information to the
11 department, the employee is at fault.

12 **SECTION 25.** 108.04 (13) (g) of the statutes is repealed.

13 **SECTION 26.** 108.04 (16) (a) (intro.) of the statutes is amended to read:

14 108.04 (16) (a) (intro.) The department shall not reduce benefits under sub. (1)
15 (a) 1., or deny benefits under sub. (1) (a) 2., (2) (a) or (d), or (8) or s. 108.141 (3g) to
16 any otherwise eligible individual for any week as a result of the individual's
17 enrollment in a course of vocational training or basic education which is a
18 prerequisite to such training, provided the department determines that:

19 **SECTION 27.** 108.04 (16) (b) of the statutes is amended to read:

20 108.04 (16) (b) The department shall not apply any benefit reduction or
21 disqualification under sub. (1) (b) 1., (7) (c), or (8) (e) or s. 108.141 (3g) that is not the
22 result of training or basic education under par. (a) while an individual is enrolled in
23 a course of training or education that meets the standards specified in par. (a).

24 **SECTION 28.** 108.04 (16) (c) 1. of the statutes is amended to read:

1 108.04 (16) (c) 1. The department shall not reduce benefits under sub. (1) (a)
2 1. or deny benefits under sub. (1) (a) 2., (2) (a) or (d), or (8) or s. 108.141 (3g) to an
3 otherwise eligible individual as a result of the individual's enrollment in such
4 training; and

5 **SECTION 29.** 108.04 (16) (c) 2. of the statutes is amended to read:

6 108.04 (16) (c) 2. The department shall not apply any benefit ~~disqualifications~~
7 reduction or disqualification under sub. (1) (b) ~~1.,~~ (7) (c), or (8) (e) or s. 108.141 (3g)
8 that ~~are~~ is not the result of the training while the individual is enrolled in the
9 training.

10 **SECTION 30.** 108.05 (1) (p) (intro.) of the statutes is amended to read:

11 108.05 (1) (p) (intro.) Each eligible employee shall be paid benefits for each
12 week of total unemployment that commences on or after January 7, 2007, and before
13 ~~February 8, 2009,~~ ^{January 4th} at the weekly benefit rate specified in this paragraph. Unless sub.
14 (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base
15 period wages that were paid during that quarter of the employee's base period in
16 which the employee was paid the highest total wages, rounded down to the nearest
17 whole dollar, except that, if that amount is less than the minimum amount shown
18 in the following schedule, no benefits are payable to the employee and, if that amount
19 is more than the maximum amount shown in the following schedule, the employee's
20 weekly benefit rate shall be the maximum amount shown in the following schedule
21 and except that, if the employee's benefits are exhausted during any week under s.
22 108.06 (1), the employee shall be paid the remaining amount of benefits payable to
23 the employee in lieu of the amount shown in the following schedule: [See Figure
24 108.05 (1) (p) following]

25 **SECTION 31.** 108.05 (1) (q) of the statutes is created to read:

1 108.05 (1) (q) Each eligible employee shall be paid benefits for each week of
 2 total unemployment that commences on or after ^{January 4} ~~February 8~~, 2009, at the weekly
 3 benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit
 4 rate shall equal 4 percent of the employee's base period wages that were paid during
 5 that quarter of the employee's base period in which the employee was paid the
 6 highest total wages, rounded down to the nearest whole dollar, except that, if that
 7 amount is less than the minimum amount shown in the following schedule, no
 8 benefits are payable to the employee and, if that amount is more than the maximum
 9 amount shown in the following schedule, the employee's weekly benefit rate shall be
 10 the maximum amount shown in the following schedule and except that, if the
 11 employee's benefits are exhausted during any week under s. 108.06 (1), the employee
 12 shall be paid the remaining amount of benefits payable to the employee in lieu of the
 13 amount shown in the following schedule: [See Figure 108.05 (1) (q) following]

Figure 108.05 (1) (q):

Line	Highest Quarterly Wages Paid	Weekly Benefit Rate
1.	Under \$1,350.00	\$ 0
2.	1,350.00 to 1,374.99	54
3.	1,375.00 to 1,399.99	55
4.	1,400.00 to 1,424.99	56
5.	1,425.00 to 1,449.99	57
6.	1,450.00 to 1,474.99	58
7.	1,475.00 to 1,499.99	59

8.	1,500.00	to	1,524.99	60
9.	1,525.00	to	1,549.99	61
10.	1,550.00	to	1,574.99	62
11.	1,575.00	to	1,599.99	63
12.	1,600.00	to	1,624.99	64
13.	1,625.00	to	1,649.99	65
14.	1,650.00	to	1,674.99	66
15.	1,675.00	to	1,699.99	67
16.	1,700.00	to	1,724.99	68
17.	1,725.00	to	1,749.99	69
18.	1,750.00	to	1,774.99	70
19.	1,775.00	to	1,799.99	71
20.	1,800.00	to	1,824.99	72
21.	1,825.00	to	1,849.99	73
22.	1,850.00	to	1,874.99	74
23.	1,875.00	to	1,899.99	75
24.	1,900.00	to	1,924.99	76
25.	1,925.00	to	1,949.99	77
26.	1,950.00	to	1,974.99	78
27.	1,975.00	to	1,999.99	79
28.	2,000.00	to	2,024.99	80
29.	2,025.00	to	2,049.99	81
30.	2,050.00	to	2,074.99	82
31.	2,075.00	to	2,099.99	83

32.	.....	2,100.00	to	2,124.99	.....	84
33.	.....	2,125.00	to	2,149.99	.....	85
34.	.....	2,150.00	to	2,174.99	.....	86
35.	.....	2,175.00	to	2,199.99	.....	87
36.	.....	2,200.00	to	2,224.99	.....	88
37.	.....	2,225.00	to	2,249.99	.....	89
38.	.....	2,250.00	to	2,274.99	.....	90
39.	.....	2,275.00	to	2,299.99	.....	91
40.	.....	2,300.00	to	2,324.99	.....	92
41.	.....	2,325.00	to	2,349.99	.....	93
42.	.....	2,350.00	to	2,374.99	.....	94
43.	.....	2,375.00	to	2,399.99	.....	95
44.	.....	2,400.00	to	2,424.99	.....	96
45.	.....	2,425.00	to	2,449.99	.....	97
46.	.....	2,450.00	to	2,474.99	.....	98
47.	.....	2,475.00	to	2,499.99	.....	99
48.	.....	2,500.00	to	2,524.99	.....	100
49.	.....	2,525.00	to	2,549.99	.....	101
50.	.....	2,550.00	to	2,574.99	.....	102
51.	.....	2,575.00	to	2,599.99	.....	103
52.	.....	2,600.00	to	2,624.99	.....	104
53.	.....	2,625.00	to	2,649.99	.....	105
54.	.....	2,650.00	to	2,674.99	.....	106
55.	.....	2,675.00	to	2,699.99	.....	107

56.	.....	2,700.00	to	2,724.99	.....	108
57.	.....	2,725.00	to	2,749.99	.....	109
58.	.....	2,750.00	to	2,774.99	.....	110
59.	.....	2,775.00	to	2,799.99	.....	111
60.	.....	2,800.00	to	2,824.99	.....	112
61.	.....	2,825.00	to	2,849.99	.....	113
62.	.....	2,850.00	to	2,874.99	.....	114
63.	.....	2,875.00	to	2,899.99	.....	115
64.	.....	2,900.00	to	2,924.99	.....	116
65.	.....	2,925.00	to	2,949.99	.....	117
66.	.....	2,950.00	to	2,974.99	.....	118
67.	.....	2,975.00	to	2,999.99	.....	119
68.	.....	3,000.00	to	3,024.99	.....	120
69.	.....	3,025.00	to	3,049.99	.....	121
70.	.....	3,050.00	to	3,074.99	.....	122
71.	.....	3,075.00	to	3,099.99	.....	123
72.	.....	3,100.00	to	3,124.99	.....	124
73.	.....	3,125.00	to	3,149.99	.....	125
74.	.....	3,150.00	to	3,174.99	.....	126
75.	.....	3,175.00	to	3,199.99	.....	127
76.	.....	3,200.00	to	3,224.99	.....	128
77.	.....	3,225.00	to	3,249.99	.....	129
78.	.....	3,250.00	to	3,274.99	.....	130
79.	.....	3,275.00	to	3,299.99	.....	131

80.	.....	3,300.00	to	3,324.99	.....	132
81.	.....	3,325.00	to	3,349.99	.....	133
82.	.....	3,350.00	to	3,374.99	.....	134
83.	.....	3,375.00	to	3,399.99	.....	135
84.	.....	3,400.00	to	3,424.99	.....	136
85.	.....	3,425.00	to	3,449.99	.....	137
86.	.....	3,450.00	to	3,474.99	.....	138
87.	.....	3,475.00	to	3,499.99	.....	139
88.	.....	3,500.00	to	3,524.99	.....	140
89.	.....	3,525.00	to	3,549.99	.....	141
90.	.....	3,550.00	to	3,574.99	.....	142
91.	.....	3,575.00	to	3,599.99	.....	143
92.	.....	3,600.00	to	3,624.99	.....	144
93.	.....	3,625.00	to	3,649.99	.....	145
94.	.....	3,650.00	to	3,674.99	.....	146
95.	.....	3,675.00	to	3,699.99	.....	147
96.	.....	3,700.00	to	3,724.99	.....	148
97.	.....	3,725.00	to	3,749.99	.....	149
98.	.....	3,750.00	to	3,774.99	.....	150
99.	.....	3,775.00	to	3,799.99	.....	151
100.	.....	3,800.00	to	3,824.99	.....	152
101.	.....	3,825.00	to	3,849.99	.....	153
102.	.....	3,850.00	to	3,874.99	.....	154
103.	.....	3,875.00	to	3,899.99	.....	155

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

SECTION 31

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

1 **SECTION 32.** 108.05 (3) (a) of the statutes is amended to read:

2 108.05 (3) (a) Except as provided in pars. (b) ~~and~~, (c), and (d), if an eligible
3 employee earns wages in a given week, the first \$30 of the wages shall be disregarded
4 and the employee's applicable weekly benefit payment shall be reduced by 67% of the
5 remaining amount, except that no such employee is eligible for benefits if the
6 employee's benefit payment would be less than \$5 for any week. For purposes of this
7 paragraph, "wages" includes any salary reduction amounts earned that are not
8 wages and that are deducted from the salary of a claimant by an employer pursuant

1 to a salary reduction agreement under a cafeteria plan, within the meaning of 26
2 USC 125, and any amount that a claimant would have earned in available work
3 under s. 108.04 (1) (a) which is treated as wages under s. 108.04 (1) (a) (bm), but
4 excludes any amount that a claimant earns for services performed as a volunteer fire
5 fighter, volunteer emergency medical technician, or volunteer first responder. In
6 applying this paragraph, the department shall disregard discrepancies of less than
7 \$2 between wages reported by employees and employers.

8 **SECTION 33.** 108.05 (3) (b) 1. c. of the statutes is amended to read:

9 108.05 (3) (b) 1. c. The amount that the claimant would have earned within that
10 week from that employer in available work under s. 108.04 (1) (a) which is treated
11 as wages under s. 108.04 (1) (a) (bm), by itself or in combination with the wages
12 earned for work performed in that week for that employer and the pay received under
13 subd. 1. b., is equivalent to pay for at least 35 hours of work at that same or a greater
14 rate of pay.

15 **SECTION 34.** 108.05 (3) (d) of the statutes is created to read:

16 108.05 (3) (d) A claimant is ineligible to receive benefits for any week in which
17 the claimant conceals wages as provided in s. 108.04 (11) (b).

18 **SECTION 35.** 108.067 (1) of the statutes is amended to read:

19 108.067 (1) Each professional employer organization that enters into an
20 employee leasing agreement with a client during any calendar quarter shall submit
21 to the department, no later than the due date for the report payment of contributions
22 under s. 108.17 (2) relating to that quarter, in the form prescribed by the department,
23 a report disclosing the identity of that client and such other information as the
24 department prescribes.

25 **SECTION 36.** 108.09 (4o) of the statutes is created to read:

1 108.09 (4o) DEPARTMENTAL RECORDS RELATING TO BENEFIT CLAIMS. In any hearing
 2 before an appeal tribunal under this section, a departmental record relating to a
 3 claim for benefits, other than a report specified in sub. (4m), constitutes prima facie
 4 evidence, and shall be admissible to prove, that an employer provided or failed to
 5 provide to the department complete and correct information in a fact-finding
 6 investigation of the claim, notwithstanding that the record or a statement contained
 7 in the record may be uncorroborated hearsay and may constitute the sole basis upon
 8 which issue of the employer's failure is decided, if the parties appearing at the
 9 hearing have been given an opportunity to review the record at or before the hearing
 10 and to rebut the information contained in the record. A record of the department that
 11 is admissible under this subsection shall be regarded as self authenticating and shall
 12 require no foundational or other testimony for its admissibility, unless the
 13 circumstances affirmatively indicate a lack of trustworthiness in the record. If such
 14 a record is admitted and made the basis of a decision, the record may constitute
 15 substantial evidence under s. 102.23 (6). For purposes of this subsection,
 16 "departmental record" means a memorandum, report, record, document, or data
 17 compilation that has been made or maintained by employees of the department in
 18 the regular course of the department's fact-finding investigation of a benefit claim,
 19 is contained in the department's paper or electronic files of the benefit claim, and
 20 relates to the department's investigative inquiries to an employer or statements or
 21 other matters submitted by the employer or its agent in connection with the
 22 fact-finding investigation of a benefit claim.

*admitted into evidence under this subsection or otherwise used under this subsection
 for any purpose other than to prove whether an employer provided or failed to
 provide to the department complete and correct information in a fact-finding
 investigation of a claim*

may not be

Departmental record does not include

a memorandum, report, record, document, or data compilation that relates to a

statement or other matter submitted by or obtained from a claimant.

SECTION 37. 108.15 (3) (e) of the statutes is amended to read:

1 108.15 (3) (e) Each time a government unit elects or reelects contribution
2 financing its initial contribution rate shall be ~~2.7%~~ 2.5% on its payroll for each of the
3 first 3 calendar years in which such election or reelection is in effect. If a government
4 unit terminates its election of contribution financing it may not reelect contribution
5 financing within a period of 3 calendar years thereafter.

6 **SECTION 38.** 108.151 (1) of the statutes is amended to read:

7 108.151 (1) EMPLOYER'S CONTRIBUTION RATE. Each nonprofit organization which
8 is or becomes an employer subject to this chapter shall be subject to all its provisions
9 except as it may elect reimbursement financing in accordance with sub. (2). If such
10 an approved election is terminated, the employer's contribution rate shall be ~~2.7%~~
11 2.5% on its payroll for each of the next 3 calendar years.

12 **SECTION 39.** 108.151 (7) (e) of the statutes is amended to read:

13 108.151 (7) (e) Except as provided in par. (f), the rate of each employer's
14 assessment under this subsection for any calendar year is the product of the rate
15 determined under par. (d) multiplied by the employer's payroll for the preceding
16 calendar year, as reported by the employer under sub. (8) or s. 108.15 (8), 108.152 (7),
17 ~~or 108.17 (2)~~ or 108.205 (1) or, in the absence of reports, as estimated by the
18 department.

19 **SECTION 40.** 108.151 (7) (h) of the statutes is amended to read:

20 108.151 (7) (h) If the payroll of an employer for any quarter is adjusted to
21 decrease the amount of the payroll after a ~~contribution~~ employment and wage report
22 for the employer is filed under s. ~~108.17 (2)~~ 108.205 (1), the department shall refund
23 any assessment that is overpaid by the employer under this subsection as a result
24 of the adjustment.

25 **SECTION 41.** 108.152 (2) (b) of the statutes is amended to read:

1 108.152 (2) (b) If an Indian tribe or tribal unit terminates an election under this
2 subsection, the employer's contribution rate is ~~2.7%~~ 2.5% on its payroll for each of the
3 next 3 calendar years.

4 **SECTION 42.** 108.16 (6) (f) of the statutes is amended to read:

5 108.16 (6) (f) Any amount available for such crediting under s. 108.04 (11) (b)
6 (be), 108.14 (8n) (e) or 108.141.

7 **SECTION 43.** 108.16 (8) (b) 4. of the statutes is amended to read:

8 108.16 (8) (b) 4. The department has received a written application from the
9 transferee requesting that it be deemed a successor. Such application must be
10 received by the department on or before the contribution ~~report~~ and payment due
11 date for the first full quarter following the date of transfer.

12 **SECTION 44.** 108.17 (2) of the statutes is renumbered 108.17 (2) (a) and
13 amended to read:

14 108.17 (2) (a) ~~Every~~ Except as provided in par. (b), every employer that is
15 subject to a contribution requirement shall file quarterly reports of contributions
16 required under this chapter with the department, and pay contributions to the
17 department, in such manner as the department prescribes. Each contribution report
18 and payment is due at the close of the month next following the end of the applicable
19 calendar quarter, except as authorized in sub. (2c) or as the department may assign
20 a later due date pursuant to sub. (1m) or general department rules.

21 **SECTION 45.** 108.17 (2) (b) of the statutes is created to read:

22 ~~108.17 (2) (b)~~ The department shall electronically provide a means whereby an
23 ~~If an employer that is subject to a contribution requirement files~~
24 ~~its employment and wage reports under s. 108.205 (1) electronically in the manner~~
25 ~~and form prescribed by the department, the employer may, in lieu of filing reports~~
in the manner prescribed by the department for purposes of this paragraph, the
employer that files its employment and wage reports
electronically shall determine the amount
of contributions due for payment by the employer
under s. 108.018 for each quarter.

1 amount of contributions due for payment by the employer under s. 108.18 for each
2 quarter. In such case, the ^{employer is excused from filing contribution} department may make the information available to the
3 ^{reports under para (a)} employer electronically. The employer shall pay the amount due for each quarter by
4 the due date specified in par. (a) ~~in the manner and form approved by the department.~~

5 **SECTION 46.** 108.17 (2b) of the statutes is amended to read:

6 108.17 (2b) The department shall prescribe a form and methodology for filing
7 contribution reports under sub. (2) electronically ~~using the Internet.~~ Each employer
8 of ~~50~~ 25 or more employees, as determined under s. 108.22 (1) (ae), that does not use
9 an employer agent to file its contribution reports under this section ^{each} and that becomes
10 subject to a reporting requirement under sub. (2) before July 1, 2008, shall file its ^{note}
11 contribution reports electronically ~~using the Internet on the~~ in the manner and form
12 prescribed by the department. ~~Each~~ employer that the department determines to be
13 subject to the reporting requirements under sub. (2) after June 30, 2008, and each
14 employer that first employs 25 or more employees after June 30, 2008, and that does
15 not use an employer agent to file its contribution reports ^{under this section} shall file its contribution
16 reports electronically in the manner and form prescribed by the department. Each
17 employer that the department determines to be subject to an electronic reporting
18 requirement under this subsection shall file its initial report under this subsection
19 for the quarter during which the employer becomes subject to the reporting
20 requirement. Once an employer becomes subject to ~~the a~~ a reporting requirements
21 requirement under this subsection, it shall continue to file its reports under this
22 subsection unless that requirement is waived by the department.

23 **SECTION 47.** 108.17 (2c) (a) (intro.) of the statutes is amended to read:

24 108.17 (2c) (a) (intro.) Except as provided in pars. (d) and (e), an employer that
25 has a first quarter contribution liability of ~~\$5,000~~ \$1,000 or more may elect to defer

1 payment to later due dates beyond the due date established under sub. (1m) or (2)
2 of not more than 60% of its first quarter contribution liability, without payment of
3 interest, as follows:

4 SECTION 48. 108.17 (2c) (c) of the statutes is amended to read:

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

12 SECTION 49. 108.17 (2c) (f) of the statutes is created to read:

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

18 SECTION 50. 108.17 (2g) of the statutes is amended to read:

19 108.17 (2g) An Except as authorized in sub. (2), an employer agent that
20 prepares reports ~~under sub. (2)~~ on behalf of less than 25 ~~employers~~ shall file those
21 contribution reports electronically using the Internet on the in the manner and form
22 prescribed by the department under sub. (2b). ~~An employer agent that prepares~~
23 ~~reports under sub. (2) on behalf of 25 or more employers shall file those reports using~~
24 ~~an electronic medium and format approved by the department. An employer agent~~
25 ~~that becomes subject to the reporting requirement under this subsection shall file its~~

restore

restore = plain

under subo (2)

1 initial reports under this subsection for the 4th quarter beginning after the quarter
 2 in which the employer agent becomes subject to the reporting requirement. Once an
 3 employer agent becomes subject to the reporting requirement under this subsection,
 4 the employer agent shall continue to file its reports under this subsection unless that
 5 requirement is waived by the department.

6 SECTION 51. 108.17 (7) of the statutes is created to read:

7 108.17 (7) (a) In this subsection, "electronic funds transfer" means any transfer
 8 of moneys initiated through a telephone, terminal, or computer that authorizes a
 9 financial institution to debit an account and transfer the moneys debited to another
 10 account.

11 No ff

11 (a) Each employer whose net total contributions paid or payable under this
 12 section for any 12-month period ending on June 30 are at least \$10,000 shall pay all
 13 contributions under this section by means of electronic funds transfer beginning
 14 with the next calendar year. Once an employer becomes subject to an electronic
 15 payment requirement under this paragraph, the employer shall continue to make
 16 payment of all contributions by means of electronic funds transfer unless that
 17 requirement is waived by the department.

18 (b)

18 Each employer agent shall pay all contributions under this section on behalf
 19 of each employer that is represented by the agent by means of electronic funds
 20 transfer.

21 SECTION 52. 108.18 (2) (a) of the statutes is amended to read:

22 108.18 (2) (a) Except as provided in pars. (c) and (d), an employer's contribution
 23 rate shall be ~~2.7%~~ 2.5% on its payroll for each of the first 3 calendar years with respect
 24 to which contributions are credited to its account, except as additional contributions
 25 apply under this section.

1 SECTION 53. 108.18 (4) (figure) of the statutes is amended to read:

Figure 108.18 (4):

Schedule A

Line	Reserve Percentage	Contribution Rate
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

Schedule B

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

Schedule C

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

Schedule D

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	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 54. 108.18 (8) of the statutes is amended to read:

2 108.18 (8) SOLVENCY CONTRIBUTIONS. Each employer's solvency contribution for
3 each period of a calendar year quarter of any year shall be figured by applying the
4 solvency rate determined for that year under sub. (9) to the employer's payroll for
5 that period quarter, and shall be payable to the fund's balancing account by the
6 due date of its contribution report due date for payment of contributions by the
7 employer for that quarter.

8 SECTION 55. 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
13	2.65 2.45	0.55 0.75	0.70 0.90
14	2.70 2.50	0.55 0.75	0.70 0.90
15	3.00 2.80	0.60 0.80	0.70 0.90
16	3.45 3.25	0.65 0.85	0.70 0.90
17	4.00 3.80	0.65 0.85	0.70 0.90
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 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 0.00	0.02 0.22	0.05 0.25
3	0.35 0.15	0.02 0.22	0.05 0.25
4	0.45 0.25	0.02 0.22	0.05 0.25
5	0.65 0.45	0.10 0.30	0.15 0.35
6	0.80 0.60	0.10 0.30	0.20 0.40
7	0.90 0.70	0.10 0.30	0.25 0.45
8	1.05 0.85	0.15 0.35	0.30 0.50
9	1.30 1.10	0.15 0.35	0.35 0.55
10	1.60 1.40	0.20 0.40	0.40 0.60
11	1.95 1.75	0.25 0.45	0.45 0.65
12	2.30 2.10	0.30 0.50	0.50 0.70
13	2.65 2.45	0.35 0.55	0.55 0.75
14	2.70 2.50	0.35 0.55	0.55 0.75
15	3.00 2.80	0.40 0.60	0.55 0.75
16	3.45 3.25	0.40 0.60	0.55 0.75
17	4.00 3.80	0.40 0.60	0.55 0.75
18	5.70 5.30	0.70 1.10	0.70 1.10
19	6.20 5.80	0.70 1.10	0.70 1.10
20	6.70 6.30	0.70 1.10	0.70 1.10
21	7.20 6.80	0.70 1.10	0.70 1.10
22	7.70 7.30	0.80 1.20	0.80 1.20
23	8.20 7.80	0.85 1.25	0.85 1.25
24	8.90 8.50	0.85 1.25	0.85 1.35

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 0.00	0.02 0.12	0.05 0.15
3	0.25 0.05	0.02 0.22	0.05 0.25
4	0.35 0.15	0.02 0.22	0.05 0.25
5	0.55 0.35	0.10 0.30	0.15 0.35
6	0.70 0.50	0.10 0.30	0.20 0.40
7	0.80 0.60	0.10 0.30	0.25 0.45
8	0.95 0.75	0.15 0.35	0.30 0.50
9	1.20 1.00	0.15 0.35	0.35 0.55
10	1.50 1.30	0.20 0.40	0.40 0.60
11	1.85 1.65	0.25 0.45	0.45 0.65
12	2.20 2.00	0.30 0.50	0.50 0.70
13	2.55 2.35	0.35 0.55	0.55 0.75
14	2.70 2.50	0.35 0.55	0.55 0.75

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>

1 **SECTION 56.** 108.19 (1e) (a) of the statutes is amended to read:

2 108.19 (1e) (a) Except as provided in par. (b), each employer, other than an
 3 employer that finances benefits by reimbursement in lieu of contributions under s.
 4 108.15, 108.151, or 108.152 shall, in addition to other contributions payable under
 5 s. 108.18 and this section, pay an assessment to the administrative account for each
 6 year prior to the year ~~2008~~ 2010 equal to the lesser of 0.01% of its payroll for that year
 7 or the solvency contribution that would otherwise be payable by the employer under
 8 s. 108.18 (9) for that year.

9 **SECTION 57.** 108.19 (1m) of the statutes is amended to read:

10 108.19 (1m) Each employer subject to this chapter as of the date a rate is
 11 established under this subsection shall pay an assessment to the administrative
 12 account at a rate established by the department sufficient to pay interest due on
 13 advances from the federal unemployment account under title XII of the social
 14 security act (42 USC 1321 to 1324). The rate established by the department for
 15 employers who finance benefits under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall
 16 be 75% of the rate established for other employers. The amount of any employer's
 17 assessment shall be the product of the rate established for that employer multiplied
 18 by the employer's payroll of the previous calendar year as taken from quarterly
 19 ~~contribution~~ employment and wage reports filed by the employer under s. 108.205
 20 (1) or, in the absence of the filing of such reports, estimates made by the department.

1 Each assessment made under this subsection is due on the 30th day commencing
2 after the date on which notice of the assessment is mailed by the department. If the
3 amounts collected under this subsection are in excess of the amounts needed to pay
4 interest due, the amounts shall be retained in the administrative account and
5 utilized for the purposes specified in s. 108.20 (2m).

6 **SECTION 58.** 108.19 (3) of the statutes is amended to read:

7 108.19 (3) If the federal unemployment tax act is amended to permit a
8 maximum rate of credit against the federal tax higher than the 90% maximum rate
9 of credit permitted under section 3302 (c) (1) of the internal revenue code on
10 May 23, 1943, to an employer with respect to any state unemployment insurance law
11 whose standard contribution rate on payroll under that law is more than ~~2.7%~~ 2.5%,
12 then the standard contribution rate as to all employers under this chapter shall, by
13 a rule of the department, be increased from ~~2.7%~~ 2.5% of payroll to that percentage
14 of payroll which corresponds to the higher maximum rate of credit thus permitted
15 against the federal unemployment tax; and such increase shall become effective on
16 the same date as such higher maximum rate of credit becomes permissible under the
17 federal amendment.

18 **SECTION 59.** 108.20 (3) of the statutes is amended to read:

19 108.20 (3) There shall be included in the moneys governed by sub. (2m) any
20 amounts collected by the department under ss. 108.04 (11) (c) and (cm) and 108.22
21 (1) (a), (ac), ~~and (ad), and (af)~~ as tardy filing fees, forfeitures, interest on delinquent
22 payments, or other penalties and any excess moneys collected under s. 108.19 (1m).

23 **SECTION 60.** 108.205 (1m) of the statutes is amended to read:

24 108.205 (1m) (a) The department shall prescribe ~~a~~ the manner and form and
25 methodology for filing reports under sub. (1) electronically ~~using the Internet~~.

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

3 **SECTION 61.** 108.205 (2) of the statutes is amended to read:

4 108.205 (2) ~~All employers~~ Each employer of 50 ~~25~~ or more employees, as
5 determined under s. 108.22 (1) (ae), that does not use an employer agent to file its
6 reports under this section and ^{each} that becomes subject to the reporting requirement
7 under this section before July 1, 2008 shall file the quarterly report under sub. (1)

8 using an electronic medium approved electronically in the manner and form
9 prescribed by the department for such employers. An employer that becomes subject

10 to the reporting requirement under this subsection shall file its initial report under
11 this subsection for the 4th quarter beginning after the quarter in which the employer

12 becomes subject to the reporting requirement. ~~Each~~ Each employer that the department

13 determines to be subject to the reporting requirement under this section after June

14 30, 2008, and ^{that does not use an employer agent to file its reports under} each employer that first employs 25 or more employees after June 30,

15 2008, shall file the quarterly report under sub. (1) electronically in the manner and

16 form prescribed by the department. Each employer that the department determines

17 to be subject to an electronic reporting requirement under this subsection shall file

18 its initial report under this subsection for the quarter during which the employer

19 becomes subject to the reporting requirement. Once an employer becomes subject

20 to the reporting requirement under this subsection, the employer shall continue to

21 file its quarterly reports under this subsection unless that requirement is waived by

22 the department.

23 **SECTION 62.** 108.22 (1) (a) (intro.) of the statutes is renumbered 108.22 (1) (a)

24 and amended to read:

move

this section

1 108.22 (1) (a) If any employer, other than an employer which has ceased
2 business and has not paid or incurred a liability to pay wages in any quarter
3 following the cessation of business, is delinquent in making by the assigned due date
4 any ~~contribution report, or other report~~ or payment to the department required of it
5 under this chapter ~~except a quarterly report under s. 108.205 or a voluntary~~
6 ~~contribution~~, the employer shall pay interest on any the delinquent payment at the
7 rate of one percent per month or fraction thereof from the date such payment became
8 due. If any such employer is delinquent in making any quarterly report under s.
9 108.205 (1) by the assigned due date, the employer shall pay a tardy filing fee of \$50
10 for each delinquent quarterly report ~~as follows:~~

11 **SECTION 63.** 108.22 (1) (a) 1. and 2. of the statutes are repealed.

12 **SECTION 64.** 108.22 (1) (ac) of the statutes is amended to read:

13 108.22 (1) (ac) In addition to any fee assessed under par. (a), the department
14 may assess an employer or employer agent that is subject to the reporting
15 requirement under s. 108.205 (2) and that fails to file its report in ~~a format~~ the
16 manner and form prescribed under that subsection a penalty of \$10 \$15 for each
17 employee whose information is not reported in ~~a format~~ the manner and form
18 prescribed under s. 108.205 (1m) (b) or (2).

19 **SECTION 65.** 108.22 (1) (ac) of the statutes, as affected by 2007 Wisconsin Act
20 (this act), is amended to read:

21 108.22 (1) (ac) In addition to any fee assessed under par. (a), the department
22 may assess an employer or employer agent that is subject to the reporting
23 requirement under s. 108.205 (2) and that fails to file its report in the manner and
24 form prescribed under that subsection a penalty of \$15 \$20 for each employee whose

1 information is not reported in the manner and form prescribed under s. 108.205 (1m)
2 (b) or (2).

3 **SECTION 66.** 108.22 (1) (ad) 1. of the statutes is amended to read:

4 108.22 (1) (ad) 1. An employer agent that is subject to the reporting
5 requirements under s. 108.17 (2g) and that fails to file a contribution report in
6 accordance with s. 108.17 (2g) may be assessed a penalty by the department in the
7 amount of \$25 for each employer whose report is not filed ~~using an electronic format~~
8 ~~and medium approved~~ electronically in the manner and form prescribed by the
9 department.

10 **SECTION 67.** 108.22 (1) (ae) of the statutes is amended to read:

11 108.22 (1) (ae) For purposes of par. ~~(a)~~ (ac), the number of employees employed
12 by an employer is the total number of employees employed by the employer at any
13 time during the reporting period.

14 **SECTION 68.** 108.22 (1) (af) of the statutes is created to read:

15 108.22 (1) (af) In addition to the fee assessed under par. (a), the department
16 may assess an employer or employer agent that is subject to a requirement to make
17 contributions by means of an electronic funds transfer under s. 108.17 (7) and that
18 pays contributions by any method inconsistent with s. 108.17 (7) a penalty of the
19 greater of \$50 or an amount equal to one-half of one percent of the total contributions
20 paid by the employer or employer agent for the quarter in which the violation occurs.

21 **SECTION 69.** 108.22 (1) (am) of the statutes is amended to read:

22 108.22 (1) (am) The interest, penalties, and tardy filing fees levied under pars.
23 (a), (ac), ~~and (ad)~~, and (af) shall be paid to the department and credited to the
24 administrative account.

25 **SECTION 70.** 108.22 (1) (c) of the statutes is amended to read:

1 108.22 (1) (c) Any report or payment, except a payment required by s. 108.15
2 (5) (b) or 108.151 (5) (f) or (7), to which this subsection applies is delinquent, within
3 the meaning of par. (a), unless it is received by the department, in the form prescribed
4 by law or rule of the department, no later than its due date as determined under par.
5 (b), ~~or if mailed is either postmarked no later than that due date or is received by the~~
6 ~~department no later than 3 days after that due date.~~ Any payment required by s.
7 108.15 (5) (b) or 108.151 (5) (f) or (7) is delinquent, within the meaning of par. (a),
8 unless it is received by the department, in the form prescribed by law, no later than
9 the last day of the month in which it is due.

10 **SECTION 71.** 108.22 (9) of the statutes is amended to read:

11 108.22 (9) An individual who is an officer, employee, member or manager
12 holding at least 20% of the ownership interest of a corporation or of a limited liability
13 company subject to this chapter, and who has control or supervision of or
14 responsibility for filing any required contribution reports or making payment of
15 contributions, and who willfully fails to file such reports or to make such payments
16 to the department, or to ensure that such reports are filed or that such payments are
17 made, may be found personally liable for such amounts, including interest, tardy
18 payment or filing fees, costs and other fees, in the event that after proper proceedings
19 for the collection of such amounts, as provided in this chapter, the corporation or
20 limited liability company is unable to pay such amounts to the department.
21 Ownership interest of a corporation or limited liability company includes ownership
22 or control, directly or indirectly, by legally enforceable means or otherwise, by the
23 individual, by the individual's spouse or child, by the individual's parent if the
24 individual is under age 18, or by a combination of 2 or more of them, and such
25 ownership interest of a parent corporation or limited liability company of which the

1 corporation or limited liability company unable to pay such amounts is a wholly
2 owned subsidiary. The personal liability of such officer, employee, member or
3 manager as provided in this subsection survives dissolution, reorganization,
4 bankruptcy, receivership, assignment for the benefit of creditors, judicially
5 confirmed extension or composition, or any analogous situation of the corporation or
6 limited liability company and shall be set forth in a determination or decision issued
7 under s. 108.10.

8 **SECTION 72. Nonstatutory provisions.**

9 (1) The council on unemployment insurance shall appoint a committee to study
10 the definition of "employee" under section 108.02 (12) of the statutes for the purpose
11 of considering changes to the definition. The committee shall report its
12 recommendations to the council on unemployment insurance by June 30, 2009.

13 **SECTION 73. Initial applicability.**

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

16 (2) The treatment of sections 108.067 (1), 108.151 (7) (e) and (h), 108.16 (8) (b)
17 4., 108.18 (8), 108.19 (1m), and 108.22 (9) of the statutes, the renumbering and
18 amendment of section 108.17 (2) of the statutes, and the creation of section 108.17
19 (2) (b) of the statutes first apply with respect to contributions payable for the 3rd
20 quarter of 2008.

21 (3) The treatment of section 108.04 (16) (a) (intro.) and (c) 1. of the statutes, the
22 renumbering and amendment of section 108.04 (1) (a) of the statutes, and the
23 creation of section 108.04 (1) (a) 1. and 2. of the statutes and, with respect to the
24 reference to section 108.04 (1) (bm) of the statutes, as affected by this act, the

1 treatment of section 108.05 (3) (b) 1. c. of the statutes first apply with respect to
2 determinations issued under section 108.09 of the statutes on April 6, 2008.

3 (4) The treatment of sections 108.04 (1) (b) and (c) of the statutes and, with
4 respect to the reference to section 108.04 (1) (b) of the statutes, as affected by this act,
5 the treatment of section 108.04 (16) (b) and (c) 2. of the statutes first apply with
6 respect to determinations issued under section 108.09 of the statutes on April 6,
7 2008.

8 (5) The treatment of section 108.04 (1) (g) 1. and 2. of the statutes first applies
9 with respect to benefit years that begin on April 6, 2008.

10 (6) The treatment of sections 108.04 (11) (a), (b), (be), (bm), (cm), (f), and (g),
11 108.05 (3) (d), and 108.16 (6) (f) of the statutes, the renumbering and amendment of
12 section 108.04 (11) (c) of the statutes, the creation of section 108.04 (11) (c) 1. to 3. of
13 the statutes, and, with respect to the reference to section 108.05 (3) (d) of the statutes,
14 as created by this act, the treatment of section 108.05 (3) (a) of the statutes first apply
15 with respect to determinations issued under section 108.09 of the statutes on April
16 6, 2008.

17 (7) The treatment of section 108.09 (4o) of the statutes first applies with respect
18 to appeals filed on April 6, 2008.

19 (8) The treatment of sections 108.17 (2b) and (2g), 108.205 (1m) and (2), and
20 108.22 (1) (ad) 1. and (ae) of the statutes first applies with respect to reports required
21 to be filed for the 3rd quarter of 2008.

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

1 (10) The treatment of sections 108.17 (7), 108.20 (3), and 108.22 (1) (af) and
2 (am) of the statutes first applies with respect to contribution payments made after
3 December 31, 2008.

4 (11) The treatment of sections 108.15 (3) (e), 108.151 (1), 108.152 (2) (b), ^{and} 108.18
5 (2) (a), (4) (figure), and (9) (figure) and 108.19 (3) of the statutes first applies with
6 respect to payrolls beginning on January 1, 2009.

7 (12) The treatment of section 108.22 (1) (c) of the statutes, the renumbering and
8 amendment of section 108.22 (1) (a) (intro.) of the statutes, and the repeal of section
9 108.22 (1) (a) 1. and 2. of the statutes first apply with respect to reports required to
10 be filed for the 3rd quarter of 2008.

11 (13) The treatment of section 108.22 (1) (ac) (by SECTION 64) of the statutes first
12 applies with respect to reports required to be filed for the 3rd quarter of 2008.

13 (14) The treatment of section 108.22 (1) (ac) (by SECTION 65) of the statutes first
14 applies with respect to reports required to be filed for the 3rd quarter of 2009.

15 **SECTION 74. Effective date.**

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

17 (END)

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

LRB-3070/P7dn

JTK./.....

WZj

Dan LaRocque:

As we discussed in our conversation of December 20, I have not had a chance to review all of your suggested changes to the analysis. This draft includes the changes to the text that we worked out over the phone but includes only limited changes to the analysis to reflect those changes and to correct a few errors.

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

typed

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

LRB-3070/P7dn
JTK:wlj:nwn

December 21, 2007

Dan LaRocque:

As we discussed in our conversation of December 20, I have not had a chance to review all of your suggested changes to the analysis. This draft includes the changes to the text that we worked out over the phone but includes only limited changes to the analysis to reflect those changes and to correct a few errors.

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