

LRB-3937
cont.LRB-3070/2
JTK:cs&wj:rs
SECTION 30**BILL**

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

2 108.05 **(1)** (p) (intro.) Each eligible employee shall be paid benefits for each
3 week of total unemployment that commences on or after January 7, 2007, and before
4 January 4, 2009, at the weekly benefit rate specified in this paragraph. Unless sub.
5 (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base
6 period wages that were paid during that quarter of the employee's base period in
7 which the employee was paid the highest total wages, rounded down to the nearest
8 whole dollar, except that, if that amount is less than the minimum amount shown
9 in the following schedule, no benefits are payable to the employee and, if that amount
10 is more than the maximum amount shown in the following schedule, the employee's
11 weekly benefit rate shall be the maximum amount shown in the following schedule
12 and except that, if the employee's benefits are exhausted during any week under s.
13 108.06 (1), the employee shall be paid the remaining amount of benefits payable to
14 the employee in lieu of the amount shown in the following schedule: [See Figure
15 108.05 (1) (p) following]

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

17 108.05 **(1)** (q) Each eligible employee shall be paid benefits for each week of
18 total unemployment that commences on or after January 4, 2009, at the weekly
19 benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit
20 rate shall equal 4 percent of the employee's base period wages that were paid during
21 that quarter of the employee's base period in which the employee was paid the
22 highest total wages, rounded down to the nearest whole dollar, except that, if that
23 amount is less than the minimum amount shown in the following schedule, no
24 benefits are payable to the employee and, if that amount is more than the maximum
25 amount shown in the following schedule, the employee's weekly benefit rate shall be

BILL

1 the maximum amount shown in the following schedule and except that, if the
 2 employee's benefits are exhausted during any week under s. 108.06 (1), the employee
 3 shall be paid the remaining amount of benefits payable to the employee in lieu of the
 4 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

BILL

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

BILL

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

BILL

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

BILL

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

BILL

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

BILL

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

BILL

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

BILL

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

BILL

209.	.....	6,525.00	to	6,549.99	.....	261
210.	.....	6,550.00	to	6,574.99	.....	262
211.	.....	6,575.00	to	6,599.99	.....	263
212.	.....	6,600.00	to	6,624.99	.....	264
213.	.....	6,625.00	to	6,649.99	.....	265
214.	.....	6,650.00	to	6,674.99	.....	266
215.	.....	6,675.00	to	6,699.99	.....	267
216.	.....	6,700.00	to	6,724.99	.....	268
217.	.....	6,725.00	to	6,749.99	.....	269
218.	.....	6,750.00	to	6,774.99	.....	270
219.	.....	6,775.00	to	6,799.99	.....	271
220.	.....	6,800.00	to	6,824.99	.....	272
221.	.....	6,825.00	to	6,849.99	.....	273
222.	.....	6,850.00	to	6,874.99	.....	274
223.	.....	6,875.00	to	6,899.99	.....	275
224.	.....	6,900.00	to	6,924.99	.....	276
225.	.....	6,925.00	to	6,949.99	.....	277
226.	.....	6,950.00	to	6,974.99	.....	278
227.	.....	6,975.00	to	6,999.99	.....	279
228.	.....	7,000.00	to	7,024.99	.....	280
229.	.....	7,025.00	to	7,049.99	.....	281
230.	.....	7,050.00	to	7,074.99	.....	282
231.	.....	7,075.00	to	7,099.99	.....	283
232.	.....	7,100.00	to	7,124.99	.....	284

BILL

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

BILL

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

BILL

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

BILL

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

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

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

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

BILL

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

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

8 108.05 (3) (d) A claimant is ineligible to receive benefits for any week in which
9 the claimant conceals wages as provided in s. 108.04 (11) (b).

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

11 108.067 (1) Each professional employer organization that enters into an
12 employee leasing agreement with a client during any calendar quarter shall submit
13 to the department, no later than the due date for ~~the report~~ payment of contributions
14 under s. 108.17 (2) relating to that quarter, in the form prescribed by the department,
15 a report disclosing the identity of that client and such other information as the
16 department prescribes.

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

18 108.09 (4o) DEPARTMENTAL RECORDS RELATING TO BENEFIT CLAIMS. In any hearing
19 before an appeal tribunal under this section, a departmental record relating to a
20 claim for benefits, other than a report specified in sub. (4m), constitutes prima facie
21 evidence, and shall be admissible to prove, that an employer provided or failed to
22 provide to the department complete and correct information in a fact-finding
23 investigation of the claim, notwithstanding that the record or a statement contained
24 in the record may be uncorroborated hearsay and may constitute the sole basis upon
25 which issue of the employer's failure is decided, if the parties appearing at the

BILL

1 hearing have been given an opportunity to review the record at or before the hearing
2 and to rebut the information contained in the record. A record of the department that
3 is admissible under this subsection shall be regarded as self authenticating and shall
4 require no foundational or other testimony for its admissibility, unless the
5 circumstances affirmatively indicate a lack of trustworthiness in the record. If such
6 a record is admitted and made the basis of a decision, the record may constitute
7 substantial evidence under s. 102.23 (6). For purposes of this subsection,
8 “departmental record” means a memorandum, report, record, document, or data
9 compilation that has been made or maintained by employees of the department in
10 the regular course of the department’s fact-finding investigation of a benefit claim,
11 is contained in the department’s paper or electronic files of the benefit claim, and
12 relates to the department’s investigative inquiries to an employer or statements or
13 other matters submitted by the employer or its agent in connection with the
14 fact-finding investigation of a benefit claim. A departmental record may not be
15 admitted into evidence under this subsection or otherwise used under this
16 subsection for any purpose other than to prove whether an employer provided or
17 failed to provide to the department complete and correct information in a
18 fact-finding investigation of a claim.

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

20 108.15 (3) (e) Each time a government unit elects or reelects contribution
21 financing its initial contribution rate shall be ~~2.7%~~ 2.5% on its payroll for each of the
22 first 3 calendar years in which such election or reelection is in effect. If a government
23 unit terminates its election of contribution financing it may not reelect contribution
24 financing within a period of 3 calendar years thereafter.

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

BILL

1 108.151 (1) EMPLOYER'S CONTRIBUTION RATE. Each nonprofit organization which
2 is or becomes an employer subject to this chapter shall be subject to all its provisions
3 except as it may elect reimbursement financing in accordance with sub. (2). If such
4 an approved election is terminated, the employer's contribution rate shall be ~~2.7%~~
5 2.5% on its payroll for each of the next 3 calendar years.

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

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

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

14 108.151 (7) (h) If the payroll of an employer for any quarter is adjusted to
15 decrease the amount of the payroll after a ~~contribution~~ employment and wage report
16 for the employer is filed under s. ~~108.17 (2)~~ 108.205 (1), the department shall refund
17 any assessment that is overpaid by the employer under this subsection as a result
18 of the adjustment.

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

20 108.152 (2) (b) If an Indian tribe or tribal unit terminates an election under this
21 subsection, the employer's contribution rate is ~~2.7%~~ 2.5% on its payroll for each of the
22 next 3 calendar years.

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

24 108.16 (6) (f) Any amount available for such crediting under s. 108.04 (11) (b)
25 (be), 108.14 (8n) (e) or 108.141.

BILL

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

2 108.16 **(8)** (b) 4. The department has received a written application from the
3 transferee requesting that it be deemed a successor. Such application must be
4 received by the department on or before the contribution ~~report~~ and payment due
5 date for the first full quarter following the date of transfer.

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

8 108.17 **(2)** (a) ~~Every~~ Except as provided in par. (b), every employer that is
9 subject to a contribution requirement shall file quarterly reports of contributions
10 required under this chapter with the department, and pay contributions to the
11 department, in such manner as the department prescribes. Each contribution report
12 and payment is due at the close of the month next following the end of the applicable
13 calendar quarter, except as authorized in sub. (2c) or as the department may assign
14 a later due date pursuant to sub. (1m) or general department rules.

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

16 108.17 **(2)** (b) The department may electronically provide a means whereby an
17 employer that files its employment and wage reports electronically may determine
18 the amount of contributions due for payment by the employer under s. 108.18 for
19 each quarter. If an employer that is subject to a contribution requirement files its
20 employment and wage reports under s. 108.205 (1) electronically, in the manner
21 prescribed by the department for purposes of this paragraph, the department may
22 require the employer to determine electronically the amount of contributions due for
23 payment by the employer under s. 108.18 for each quarter. In such case, the
24 employer is excused from filing contribution reports under par. (a). The employer
25 shall pay the amount due for each quarter by the due date specified in par. (a).

BILL

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

2 108.17 **(2b)** The department shall prescribe a form and methodology for filing
3 contribution reports under sub. (2) electronically ~~using the Internet~~. Each employer
4 of ~~50~~ 25 or more employees, as determined under s. 108.22 (1) (ae), that does not use
5 an employer agent to file its contribution reports under this section shall file its
6 contribution reports electronically ~~using the Internet on the~~ in the manner and form
7 prescribed by the department. Each employer that becomes subject to an electronic
8 reporting requirement under this subsection shall file its initial report under this
9 subsection for the quarter during which the employer becomes subject to the
10 reporting requirement. Once an employer becomes subject to the a reporting
11 requirements requirement under this subsection, it shall continue to file its reports
12 under this subsection unless that requirement is waived by the department.

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

14 108.17 **(2c)** (a) (intro.) Except as provided in pars. (d) and (e), an employer that
15 has a first quarter contribution liability of ~~\$5,000~~ \$1,000 or more may elect to defer
16 payment to later due dates beyond the due date established under sub. (1m) or (2)
17 of not more than 60% of its first quarter contribution liability, without payment of
18 interest, as follows:

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

20 108.17 **(2c)** (c) If an employer fails to pay at least the specified minimum
21 deferred amount for the first quarter, together with the full amount of contributions
22 payable for any subsequent quarter, or fails to file its employment and wage report
23 in the format prescribed under par. (f), by a specified due date, then all unpaid
24 contribution liability of that employer for the first quarter is delinquent under s.

BILL

1 108.22 and interest thereon is payable from April 30 of the year in which the liability
2 accrues.

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

4 108.17 (2c) (f) An employer that elects to defer payment of its first quarter
5 contributions under this subsection shall file the election electronically, shall file its
6 contribution reports under 108.17 (2) (a) unless excused from filing under s. 108.17
7 (2) (b), and shall file its employment and wage reports under s. 108.205 electronically
8 in the manner and form prescribed by the department.

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

10 108.17 (2g) An employer agent that prepares reports ~~under sub. (2)~~ on behalf
11 of ~~less than 25~~ employers under sub. (2) shall file ~~those~~ contribution reports
12 electronically ~~using the Internet on the~~ in the manner and form prescribed by the
13 department ~~under sub. (2b).~~ ~~An employer agent that prepares reports under sub. (2)~~
14 ~~on behalf of 25 or more employers shall file those reports using an electronic medium~~
15 ~~and format approved by the department.~~ ~~An employer agent that becomes subject~~
16 ~~to the reporting requirement under this subsection shall file its initial reports under~~
17 ~~this subsection for the 4th quarter beginning after the quarter in which the employer~~
18 ~~agent becomes subject to the reporting requirement.~~ ~~Once an employer agent~~
19 ~~becomes subject to the reporting requirement under this subsection, the employer~~
20 ~~agent shall continue to file its reports under this subsection unless that requirement~~
21 ~~is waived by the department.~~

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

23 108.17 (7) (a) Each employer whose net total contributions paid or payable
24 under this section for any 12-month period ending on June 30 are at least \$10,000
25 shall pay all contributions under this section by means of electronic funds transfer

BILL

SECTION 51

1 beginning with the next calendar year. Once an employer becomes subject to an
 2 electronic payment requirement under this paragraph, the employer shall continue
 3 to make payment of all contributions by means of electronic funds transfer unless
 4 that requirement is waived by the department.

5 (b) Each employer agent shall pay all contributions under this section on behalf
 6 of each employer that is represented by the agent by means of electronic funds
 7 transfer.

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

9 108.18 (2) (a) Except as provided in pars. (c) and (d), an employer's contribution
 10 rate shall be ~~2.7%~~ 2.5% on its payroll for each of the first 3 calendar years with respect
 11 to which contributions are credited to its account, except as additional contributions
 12 apply under this section.

13 **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

BILL

19.	Overdrawn by at least 2.0% but under 3.0%	6.70 <u>6.30</u>
20.	Overdrawn by at least 3.0% but under 4.0%	7.20 <u>6.80</u>
21.	Overdrawn by at least 4.0% but under 5.0%	7.70 <u>7.30</u>
22.	Overdrawn by at least 5.0% but under 6.0%	8.20 <u>7.80</u>
23.	Overdrawn by 6.0% or more	8.90 <u>8.50</u>

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

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 <u>0.00</u>
3.	At least 9.5% but under 10.0%	0.35 <u>0.15</u>
4.	At least 9.0% but under 9.5%	0.45 <u>0.25</u>
5.	At least 8.5% but under 9.0%	0.65 <u>0.45</u>
6.	At least 8.0% but under 8.5%	0.80 <u>0.60</u>
7.	At least 7.5% but under 8.0%	0.90 <u>0.70</u>
8.	At least 7.0% but under 7.5%	1.05 <u>0.85</u>
9.	At least 6.5% but under 7.0%	1.30 <u>1.10</u>
10.	At least 6.0% but under 6.5%	1.60 <u>1.40</u>

BILL

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:

BILL

1 108.18 (8) SOLVENCY CONTRIBUTIONS. Each employer's solvency contribution for
2 each period of a calendar year quarter of any year shall be figured by applying the
3 solvency rate determined for that year under sub. (9) to the employer's payroll for
4 that period quarter, and shall be payable to the fund's balancing account by the
5 due date of its contribution report due date for payment of contributions by the
6 employer for that quarter.

7 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

BILL

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

Schedule C

Line	Contribution Rate	Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
		Solvency Rate	Solvency Rate
1	0.00	0.00	0.05
2	0.20 <u>0.00</u>	0.02 <u>0.22</u>	0.05 <u>0.25</u>
3	0.35 <u>0.15</u>	0.02 <u>0.22</u>	0.05 <u>0.25</u>
4	0.45 <u>0.25</u>	0.02 <u>0.22</u>	0.05 <u>0.25</u>
5	0.65 <u>0.45</u>	0.10 <u>0.30</u>	0.15 <u>0.35</u>
6	0.80 <u>0.60</u>	0.10 <u>0.30</u>	0.20 <u>0.40</u>
7	0.90 <u>0.70</u>	0.10 <u>0.30</u>	0.25 <u>0.45</u>
8	1.05 <u>0.85</u>	0.15 <u>0.35</u>	0.30 <u>0.50</u>
9	1.30 <u>1.10</u>	0.15 <u>0.35</u>	0.35 <u>0.55</u>
10	1.60 <u>1.40</u>	0.20 <u>0.40</u>	0.40 <u>0.60</u>
11	1.95 <u>1.75</u>	0.25 <u>0.45</u>	0.45 <u>0.65</u>
12	2.30 <u>2.10</u>	0.30 <u>0.50</u>	0.50 <u>0.70</u>
13	2.65 <u>2.45</u>	0.35 <u>0.55</u>	0.55 <u>0.75</u>
14	2.70 <u>2.50</u>	0.35 <u>0.55</u>	0.55 <u>0.75</u>

BILL

15	3.00 <u>2.80</u>	0.40 <u>0.60</u>	0.55 <u>0.75</u>
16	3.45 <u>3.25</u>	0.40 <u>0.60</u>	0.55 <u>0.75</u>
17	4.00 <u>3.80</u>	0.40 <u>0.60</u>	0.55 <u>0.75</u>
18	5.70 <u>5.30</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
19	6.20 <u>5.80</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
20	6.70 <u>6.30</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
21	7.20 <u>6.80</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
22	7.70 <u>7.30</u>	0.80 <u>1.20</u>	0.80 <u>1.20</u>
23	8.20 <u>7.80</u>	0.85 <u>1.25</u>	0.85 <u>1.25</u>
24	8.90 <u>8.50</u>	0.85 <u>1.25</u>	0.85 <u>1.35</u>

Schedule D

Line	Contribution Rate	Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
		Solvency Rate	Solvency Rate
1	0.00	0.00	0.05
2	0.10 <u>0.00</u>	0.02 <u>0.12</u>	0.05 <u>0.15</u>
3	0.25 <u>0.05</u>	0.02 <u>0.22</u>	0.05 <u>0.25</u>
4	0.35 <u>0.15</u>	0.02 <u>0.22</u>	0.05 <u>0.25</u>
5	0.55 <u>0.35</u>	0.10 <u>0.30</u>	0.15 <u>0.35</u>
6	0.70 <u>0.50</u>	0.10 <u>0.30</u>	0.20 <u>0.40</u>
7	0.80 <u>0.60</u>	0.10 <u>0.30</u>	0.25 <u>0.45</u>
8	0.95 <u>0.75</u>	0.15 <u>0.35</u>	0.30 <u>0.50</u>
9	1.20 <u>1.00</u>	0.15 <u>0.35</u>	0.35 <u>0.55</u>
10	1.50 <u>1.30</u>	0.20 <u>0.40</u>	0.40 <u>0.60</u>
11	1.85 <u>1.65</u>	0.25 <u>0.45</u>	0.45 <u>0.65</u>
12	2.20 <u>2.00</u>	0.30 <u>0.50</u>	0.50 <u>0.70</u>
13	2.55 <u>2.35</u>	0.35 <u>0.55</u>	0.55 <u>0.75</u>
14	2.70 <u>2.50</u>	0.35 <u>0.55</u>	0.55 <u>0.75</u>
15	2.90 <u>2.70</u>	0.40 <u>0.60</u>	0.55 <u>0.75</u>
16	3.35 <u>3.15</u>	0.40 <u>0.60</u>	0.55 <u>0.75</u>
17	3.90 <u>3.70</u>	0.40 <u>0.60</u>	0.55 <u>0.75</u>
18	5.70 <u>5.30</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
19	6.20 <u>5.80</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
20	6.70 <u>6.30</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
21	7.20 <u>6.80</u>	0.70 <u>1.10</u>	0.70 <u>1.10</u>
22	7.70 <u>7.30</u>	0.80 <u>1.20</u>	0.80 <u>1.20</u>
23	8.20 <u>7.80</u>	0.85 <u>1.25</u>	0.85 <u>1.25</u>
24	8.90 <u>8.50</u>	0.85 <u>1.25</u>	0.85 <u>1.25</u>

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

BILL

1 or the solvency contribution that would otherwise be payable by the employer under
2 s. 108.18 (9) for that year.

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

4 108.19 **(1m)** Each employer subject to this chapter as of the date a rate is
5 established under this subsection shall pay an assessment to the administrative
6 account at a rate established by the department sufficient to pay interest due on
7 advances from the federal unemployment account under title XII of the social
8 security act (42 USC 1321 to 1324). The rate established by the department for
9 employers who finance benefits under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall
10 be 75% of the rate established for other employers. The amount of any employer's
11 assessment shall be the product of the rate established for that employer multiplied
12 by the employer's payroll of the previous calendar year as taken from quarterly
13 contribution employment and wage reports filed by the employer under s. 108.205
14 (1) or, in the absence of the filing of such reports, estimates made by the department.
15 Each assessment made under this subsection is due on the 30th day commencing
16 after the date on which notice of the assessment is mailed by the department. If the
17 amounts collected under this subsection are in excess of the amounts needed to pay
18 interest due, the amounts shall be retained in the administrative account and
19 utilized for the purposes specified in s. 108.20 (2m).

20 **SECTION 58.** 108.20 (3) of the statutes is amended to read:

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

25 **SECTION 59.** 108.205 (1m) of the statutes is amended to read:

BILL

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

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

5 **SECTION 60.** 108.205 (2) of the statutes is amended to read:

6 108.205 **(2)** ~~All employers~~ Each employer of ~~50~~ 25 or more employees, as
7 determined under s. 108.22 (1) (ae), that does not use an employer agent to file its
8 reports under this section shall file the quarterly report under sub. (1) ~~using an~~
9 ~~electronic medium approved~~ electronically in the manner and form prescribed by the
10 department ~~for such employers.~~ An employer that becomes subject to the an
11 electronic reporting requirement under this subsection shall file its initial report
12 under this subsection for the 4th quarter ~~beginning after the quarter in~~ during which
13 the employer becomes subject to the reporting requirement. Once an employer
14 becomes subject to the reporting requirement under this subsection, the employer
15 shall continue to file its quarterly reports under this subsection unless that
16 requirement is waived by the department.

17 **SECTION 61.** 108.22 (1) (a) (intro.) of the statutes is renumbered 108.22 (1) (a)
18 and amended to read:

19 108.22 **(1)** (a) If any employer, other than an employer which has ceased
20 business and has not paid or incurred a liability to pay wages in any quarter
21 following the cessation of business, is delinquent in making by the assigned due date
22 any ~~contribution report, or other report or~~ payment to the department required of it
23 under this chapter ~~except a quarterly report under s. 108.205 or a voluntary~~
24 ~~contribution,~~ the employer shall pay interest on any the delinquent payment at the
25 rate of one percent per month or fraction thereof from the date such payment became

BILL

1 due. If any such employer is delinquent in making any quarterly report under s.
2 108.205 (1) by the assigned due date, the employer shall pay a tardy filing fee of \$50
3 for each delinquent quarterly report as follows:

4 **SECTION 62.** 108.22 (1) (a) 1. and 2. of the statutes are repealed.

5 **SECTION 63.** 108.22 (1) (ac) of the statutes is amended to read:

6 108.22 (1) (ac) In addition to any fee assessed under par. (a), the department
7 may assess an employer or employer agent that is subject to the reporting
8 requirement under s. 108.205 (2) and that fails to file its report in ~~a format~~ the
9 manner and form prescribed under that subsection a penalty of \$10 \$15 for each
10 employee whose information is not reported in ~~a format~~ the manner and form
11 prescribed under s. 108.205 (1m) (b) or (2).

12 **SECTION 64.** 108.22 (1) (ac) of the statutes, as affected by 2007 Wisconsin Act
13 (this act), is amended to read:

14 108.22 (1) (ac) In addition to any fee assessed under par. (a), the department
15 may assess an employer or employer agent that is subject to the reporting
16 requirement under s. 108.205 (2) and that fails to file its report in the manner and
17 form prescribed under that subsection a penalty of \$15 \$20 for each employee whose
18 information is not reported in the manner and form prescribed under s. 108.205 (1m)
19 (b) or (2).

20 **SECTION 65.** 108.22 (1) (ad) 1. of the statutes is amended to read:

21 108.22 (1) (ad) 1. An employer agent that is subject to the reporting
22 requirements under s. 108.17 (2g) and that fails to file a contribution report in
23 accordance with s. 108.17 (2g) may be assessed a penalty by the department in the
24 amount of \$25 for each employer whose report is not filed ~~using an electronic format~~

BILL

1 and ~~medium~~ approved electronically in the manner and form prescribed by the
2 department.

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

4 108.22 (1) (ae) For purposes of par. (a) ~~(ac)~~, the number of employees employed
5 by an employer is the total number of employees employed by the employer at any
6 time during the reporting period.

7 **SECTION 67.** 108.22 (1) (af) of the statutes is created to read:

8 108.22 (1) (af) In addition to the fee assessed under par. (a), the department
9 may assess an employer or employer agent that is subject to a requirement to make
10 contributions by means of an electronic funds transfer under s. 108.17 (7) and that
11 pays contributions by any method inconsistent with s. 108.17 (7) a penalty of the
12 greater of \$50 or an amount equal to one-half of one percent of the total contributions
13 paid by the employer or employer agent for the quarter in which the violation occurs.

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

15 108.22 (1) (am) The interest, penalties, and tardy filing fees levied under pars.
16 (a), (ac), ~~and (ad)~~, and (af) shall be paid to the department and credited to the
17 administrative account.

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

19 108.22 (1) (c) Any report or payment, except a payment required by s. 108.15
20 (5) (b) or 108.151 (5) (f) or (7), to which this subsection applies is delinquent, within
21 the meaning of par. (a), unless it is received by the department, in the form prescribed
22 by law or rule of the department, no later than its due date as determined under par.
23 (b), ~~or if mailed is either postmarked no later than that due date or is received by the~~
24 ~~department no later than 3 days after that due date.~~ Any payment required by s.
25 108.15 (5) (b) or 108.151 (5) (f) or (7) is delinquent, within the meaning of par. (a),

BILL

1 unless it is received by the department, in the form prescribed by law, no later than
2 the last day of the month in which it is due.

3 **SECTION 70.** 108.22 (9) of the statutes is amended to read:

4 108.22 (9) An individual who is an officer, employee, member or manager
5 holding at least 20% of the ownership interest of a corporation or of a limited liability
6 company subject to this chapter, and who has control or supervision of or
7 responsibility for filing any required contribution reports or making payment of
8 contributions, and who willfully fails to file such reports or to make such payments
9 to the department, or to ensure that such reports are filed or that such payments are
10 made, may be found personally liable for such amounts, including interest, tardy
11 payment or filing fees, costs and other fees, in the event that after proper proceedings
12 for the collection of such amounts, as provided in this chapter, the corporation or
13 limited liability company is unable to pay such amounts to the department.
14 Ownership interest of a corporation or limited liability company includes ownership
15 or control, directly or indirectly, by legally enforceable means or otherwise, by the
16 individual, by the individual's spouse or child, by the individual's parent if the
17 individual is under age 18, or by a combination of 2 or more of them, and such
18 ownership interest of a parent corporation or limited liability company of which the
19 corporation or limited liability company unable to pay such amounts is a wholly
20 owned subsidiary. The personal liability of such officer, employee, member or
21 manager as provided in this subsection survives dissolution, reorganization,
22 bankruptcy, receivership, assignment for the benefit of creditors, judicially
23 confirmed extension or composition, or any analogous situation of the corporation or
24 limited liability company and shall be set forth in a determination or decision issued
25 under s. 108.10.

BILL**SECTION 71. Nonstatutory provisions.**

1 **SECTION 71. Nonstatutory provisions.**
2 (1) The council on unemployment insurance shall appoint a committee to study
3 the definition of “employee” under section 108.02 (12) of the statutes for the purpose
4 of considering changes to the definition. The committee shall report its
5 recommendations to the council on unemployment insurance by June 30, 2009.

SECTION 72. Initial applicability.

6 **SECTION 72. Initial applicability.**
7 (1) The treatment of section 108.04 (4) (a) of the statutes first applies with
8 respect to benefit years which begin on April 6, 2008.

9 (2) The treatment of sections 108.067 (1), 108.151 (7) (e) and (h), 108.16 (8) (b)
10 4., 108.18 (8), 108.19 (1m), and 108.22 (9) of the statutes, the renumbering and
11 amendment of section 108.17 (2) of the statutes, and the creation of section 108.17
12 (2) (b) of the statutes first apply with respect to contributions payable for the 3rd
13 quarter of 2008.

14 (3) The treatment of section 108.04 (16) (a) (intro.) and (c) 1. of the statutes, the
15 renumbering and amendment of section 108.04 (1) (a) of the statutes, and the
16 creation of section 108.04 (1) (a) 1. and 2. of the statutes and, with respect to the
17 reference to section 108.04 (1) (bm) of the statutes, as affected by this act, the
18 treatment of section 108.05 (3) (b) 1. c. of the statutes first apply with respect to
19 determinations issued under section 108.09 of the statutes on April 6, 2008.

20 (4) The treatment of sections 108.04 (1) (b) and (c) of the statutes and, with
21 respect to the reference to section 108.04 (1) (b) of the statutes, as affected by this act,
22 the treatment of section 108.04 (16) (b) and (c) 2. of the statutes first apply with
23 respect to determinations issued under section 108.09 of the statutes on April 6,
24 2008.

BILL

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

3 (6) The treatment of sections 108.04 (11) (a), (b), (be), (bm), (cm), (f), and (g),
4 108.05 (3) (d), and 108.16 (6) (f) of the statutes, the renumbering and amendment of
5 section 108.04 (11) (c) of the statutes, the creation of section 108.04 (11) (c) 1. to 3. of
6 the statutes, and, with respect to the reference to section 108.05 (3) (d) of the statutes,
7 as created by this act, the treatment of section 108.05 (3) (a) of the statutes first apply
8 with respect to determinations issued under section 108.09 of the statutes on April
9 6, 2008.

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

12 (8) The treatment of sections 108.17 (2b) and (2g), 108.205 (1m) and (2), and
13 108.22 (1) (ad) 1. and (ae) of the statutes first applies with respect to reports required
14 to be filed for the 3rd quarter of 2008.

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

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

21 (11) The treatment of sections 108.15 (3) (e), 108.151 (1), 108.152 (2) (b), and
22 108.18 (2) (a), (4) (figure), and (9) (figure) of the statutes first applies with respect to
23 payrolls beginning on January 1, 2009.

24 (12) The treatment of section 108.22 (1) (c) of the statutes, the renumbering and
25 amendment of section 108.22 (1) (a) (intro.) of the statutes, and the repeal of section

BILL

1 108.22 (1) (a) 1. and 2. of the statutes first apply with respect to reports required to
2 be filed for the 3rd quarter of 2008.

3 (13) The treatment of section 108.22 (1) (ac) (by SECTION 63) of the statutes first
4 applies with respect to reports required to be filed for the 3rd quarter of 2008.

5 (14) The treatment of section 108.22 (1) (ac) (by SECTION 64) of the statutes first
6 applies with respect to reports required to be filed for the 3rd quarter of 2009.

7 **SECTION 73. Effective date.**

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

9 (END)

Barman, Mike

From: Plotkin, Adam
Sent: Monday, January 28, 2008 10:35 AM
To: Barman, Mike
Subject: RE: LRB 07-3901/1 (attached) (requested by Adam ... Oked by Jim O'Malley @DWD)

Thanks Mike. Hal Bergan or Dan LaRocque at DWD should be able to give the OK on 3937.

*Adam Plotkin
Clerk, Committee on Labor, Elections, and Urban Affairs
Office of Senator Spencer Coggs
phone, 608-266-2500
fax, 608-282-3546*

From: Barman, Mike
Sent: Monday, January 28, 2008 10:33 AM
To: Plotkin, Adam
Cc: O'Malley, Jim T - DWD
Subject: LRB 07-3901/1 (attached) (requested by Adam ... Oked by Jim O'Malley @DWD)

<< File: 07-3901/1 >>

Mike Barman (Senior Program Assistant)
State of Wisconsin - Legislative Reference Bureau
Legal Section - Front Office
1 East Main Street, Suite 200, Madison, WI 53703
(608) 266-3561 / mike.barman@legis.wisconsin.gov

Barman, Mike

From: Barman, Mike
Sent: Monday, January 28, 2008 11:32 AM
To: Plotkin, Adam
Cc: LaRocque, Daniel J - DWD
Subject: LRB 07-3937/1 (attached) (requested by Adam ... Oked by Hal Bergan @DWD)

Attachments: 07-3937/1



07-39371.pdf (193
KB)

Mike Barman (Senior Program Assistant)
State of Wisconsin - Legislative Reference Bureau
Legal Section - Front Office
1 East Main Street, Suite 200, Madison, WI 53703
(608) 266-3561 / mike.barman@legis.wisconsin.gov