



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2011 Wisconsin Act 131
[2011 Senate Bill 89]

**Tax Withholdings for County Fair
Employees**

Under Wisconsin law, in general, every employer must withhold from an employee's wages an amount that is determined by the Department of Revenue (DOR) according to withholding tables that are prepared by DOR.

The law contains an exemption from the withholding requirement for county fair associations. Under prior law, a county fair association was not required to make a withholding for any employee who received less than **\$100** annually in wages or salary from the association.

Under Act 131, a county fair association is not required to make a withholding for any employee who received less than **\$500** annually in wages or salary from the association.

Effective date: April 5, 2012

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.