

Date: October 23, 2012
Proposed by: Bureau of Benefits
Prepared by: Amy Banicki

ANALYSIS OF PROPOSED UI LAW CHANGE

DEPARTMENT PROPOSAL TO REVISE STATUTE FOR INELIGIBILITY IN CASES WHERE THE CLAIMANT FAILS TO PROVIDE INFORMATION AS DIRECTED

1. Description of Proposed Change

Explanation of Issue:

The impact of section 108.04 (1)(hm) is inconsistent with the impact in sections 108.04 (1)(i) and 108.04 (2)(e). There is no logical explanation for this discrepancy. Additionally, the current language imposes no lasting consequence for the claimant's failure to provide the information in a timely manner to the department, if he or she provides the information at a later date.

As a result of this amendment a claimant who fails to provide the department with information will not be eligible to receive benefits for any week in which the claimant fails to comply with the request by the department to provide the information, or any subsequent week, until the claimant complies and satisfies the department that he or she had good cause for failure to comply with a request. If the claimant does not have good cause for the initial failure to provide the information, he or she is eligible as of the week in which the information is provided, if otherwise eligible.

2. Proposed Statutory Language

Amend 108.04(1)(hm) to read:

The department may require any claimant to appear before it and to answer truthfully, orally or in writing, any questions relating to the claimant's eligibility for benefits and/or to provide such demographic information as may be necessary to permit the department to conduct a statistically valid sample audit of compliance with this chapter. A claimant is not eligible to receive benefits for any week in which the claimant fails to comply with a request by the department to provide the information required under this paragraph, or any subsequent week, until the claimant complies or satisfies the department that he or she had good cause for failure to comply with a request of the department under this paragraph. If a claimant later complies with a request by the department ~~or~~ and satisfies the department that he or she had good cause for failure to comply with a request, the claimant is eligible to receive benefits as of the week in which the failure

occurred, if otherwise qualified. If the claimant later complies but does not have good cause for the initial failure to provide the information, he or she is only eligible as of the week in which the information is provided, if otherwise qualified.

3. Proposer's Reason for the Change

Will create consequences for claimants who fail to provide requested information to the Department and create consistency within the program.

4. Effects of Proposed Change

- a. Policy. Similar to other areas within Chapter 108, will enable the Department to place consequences on claimants who do not provide requested information to the Department.
- b. Administrative Impact. There is likely to be a small administrative impact.
- c. Equitable. Claimants are asked this information and it is not inequitable to impose a consequence upon them, unless there is good cause, for the failure to provide the information.
- d. Fiscal. We expect there to be no measurable impact to the Trust Fund. As claimants understand that they need to fully complete the claim forms to receive their benefits they will complete the forms. Any impact to the Trust Fund would be small and transitory.

5. State and Federal Issues

- a. Chapter 108. Besides proposed amendments to s. 108.04(1)(hm), there is no additional need for amendments to Chapter 108.
- b. Rules. No administrative rules will need to be amended.
- c. Conformity. There are no conformity issues with this proposal.

6. Proposed Effective/Applicability Date

This proposal should be effective on the same date as the rest of the legislation.

Date: September 29, 2012
Proposed by: DWD
Prepared by: Shashank Partha

ANALYSIS OF PROPOSED UI LAW CHANGE
FINANCIAL RECORD MATCHING PROGRAM

1. Description of Proposed Change

The department proposes to identify delinquent debtor accounts through a financial record match process on a quarterly basis. This proposed statute will authorize the department to match Unemployment Insurance tax and non-tax delinquent debtor files against accounts held at financial institutions doing business in Wisconsin for debt collection purposes.

2. Proposed Statutory Language

Amend Wis. Stat. 71.91 (8) as follows:

(8) FINANCIAL RECORD MATCHING PROGRAM.

(a) Definitions. In this subsection:

1. "Account" means a demand deposit account, checking account, negotiable withdrawal order account, savings account, time deposit account, or money market mutual fund account.

2. "Department" means the department of revenue, department of workforce development.

3. "Financial institution" has the meaning given in s. 49.853 (1) (c)

5. "Person" includes any individual, firm, partnership, limited liability company, joint venture, joint stock company, association, public or private corporation, estate, trust, receiver, personal representative, and other fiduciary, and the owner of a single-owner entity that is disregarded as a separate entity under this chapter.

(b) Matching program agreements. The department shall promulgate rules specifying procedures under which the department shall enter into agreements with financial institutions doing business in this state to operate the financial record matching program under this subsection. The information shall be provided by electronic data exchange in the manner specified by the department by rule or by agreement between the department and the financial institution. If the financial institution requests reimbursement, the department shall reimburse a financial

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institution for costs associated with participating in the financial record matching program under this subsection in an amount not to exceed 125 for each calendar quarter that the institution participates in the program.

(e) Confidentiality. A financial institution participating in the financial institution matching program under this subsection and the employees, agents, officers, and directors of the financial institution, may use any information provided by the department only for the purpose of administering this subsection and shall be subject to the confidentiality provisions of ss. 71.78 (1) and 77.61 (5) (a) Any person violating this paragraph may be fined not less than 25 nor more than 500, or imprisoned in the county jail for not less than 10 days nor more than one year or both.

(f) Financial institution liability. A financial institution is not liable to any person for disclosing information to the department under this subsection or for any other action that the financial institution takes in good faith to comply with this subsection.

(g) Penalty. A financial institution that fails to provide any information required within 120 days from either the date that the information is due or from the date that the department requests the information may be subject to a 100 penalty for each occurrence of the financial institutions failure to provide account information about an account holder. The department may commence civil proceedings to enforce this subsection if a financial institution fails to provide any information required after 120 days from either the date that the information is due or from the date that the department requests the information. Cross-reference: See also s. Tax 1.16, Wis. adm. code.

3. Proposer's Reason for the Change

This information will provide us the ability to effectively and accurately identify financial institutions that can be used as potential levy targets for delinquent UI accounts.

4. Brief History and Background of Current Provision

The identification of financial institutions and assets for levy purposes has historically been done by collectors using manual investigation and search techniques. In the recent years, other state agencies such as Department of Children and Families (DCF) and Department of Revenue (DOR) have successfully implemented the Financial Record Matching program that helps identify the debtors assets and bank accounts.

Effects of Proposed Change

- a. Administrative Impact. We will increase the accuracy and efficiency of searches for potential levy targets. In turn, we will increase the overall collections efficiency and effectiveness.

- b. Fiscal. No cost to the reserve fund. Collections may increase \$8 million per year.

5. State and Federal Issues

- a. Chapter 108. The proposed change affects Wis. Stat. 71.91 (8) that deals with Department of Revenue financial record matching program.

If the financial institution requests reimbursement, the department shall reimburse a financial institution for costs associated with participating in the financial record matching program under this subsection in an amount not to exceed 125 for each calendar quarter that the institution participates in the program. [Need to discuss how to pay for these costs.]

- b. Rules. No administrative rules will need to be promulgated or changed as a result of this proposal.
- c. Conformity. None.

6. Proposed Effective/Applicability Date

The law change should be effective as of the effective date of the legislation.

Date of Proposal: October 1, 2012
Proposed by: DWD
Prepared by: Becky Craig

ANALYSIS OF PROPOSED UI LAW CHANGE

Interest Adjustment Flexibility

1. Description of Proposed Change

The proposed change would allow the department to write-off interest when deemed appropriate by the bureau of tax and accounting when an employer later files the required report or makes the required payment and satisfies the department that the report or payment was tardy due to circumstances beyond the employer's control.

2. Proposed Statutory Language

Amend 108.22 (1) (a):

Except for as provided in 108.22 (1) (d), if any employer, other than an employer which has ceased business and has not paid or incurred a liability to pay wages in any quarter following the cessation of business, is delinquent in making by the assigned due date any payment to the department required of it under this chapter, the employer shall pay interest on the delinquent payment at that monthly rate that annualized is equal to 9 percent or to 2 percent more than the prime rate as published in the Wall Street Journal as of September 30 of the preceding year, whichever is greater, for each month or fraction thereof that the employer is delinquent from the date such payment became due.

Amend 108.22 (1) (d):

(d) In limited circumstances as prescribed by rule of the Department, the Department at its sole discretion may waive or decrease the interest charged pursuant to s. 108.22 (1) (a). The tardy payment fee or filing fee may be waived by the department if the employer later files the required report or makes the required payment and satisfies the department that the report or payment was tardy due to circumstances beyond the employer's control.

3. Proposer's Reason for the Change

In some cases, employers are not aware they were supposed to be paying unemployment insurance taxes, but are found subject by the department and are assessed interest from the due date of the late reports, which can be up to four years. When employers agree with the findings and voluntarily report going forward, the department currently does not have the statutory authority to write-off any interest in these cases, but it can be a financial burden on small employers who were not even aware they were out of compliance.

4. Brief History and Background of Current Provision

No current provision.

5. Effects of Proposed Change

- a. **Policy.** Would allow discretion within the department to write-off interest in cases where the employer is now in compliance but the interest charges are creating a hardship for the employer.
- b. **Administrative Impact.** This change requires no changes to the system.
- c. **Equitable.** Policies and procedures would need to be drafted for an equitable implementation of this statutory change and the ability to write-off interest would be limited to control the use of this provision and ensure consistency.
- d. **Fiscal.** Since this would have controls and guidelines for its use, it would have a small impact by reducing interest collected, but may also promote compliance and payment of delinquent taxes.

6. State and Federal Issues

- a. **Chapter 108.** Section 108.22(1) (d), Wis. Stat. could be amended to add the words "interest assessed"...may be waived...
- b. **Rules.** Administrative rules will need to be promulgated to create criteria for determining when it is appropriate to waive interest.
- c. **Conformity.** The assessment of interest provided in s. 108.22 (1) (a) is not mandated by federal law and was just recently lowered from 12 percent to a currently charged rate of 9 percent. Therefore, there should not be any conformity issues with providing another means to help employers who were not aware that they owed unemployment insurance in the first instance.

7. Proposed Effective/Applicability Date.

The law change should be operative as of the effective date of the legislation.

Date of Proposal: October 4, 2012
Proposed by: DWD
Prepared by: Pam James

ANALYSIS OF PROPOSED UI LAW CHANGE

Exclude Cafeteria Plan Benefits from Base Period Wages

1. Description of Proposed Change

The proposed change would exclude cafeteria plan benefits within the meaning of 26 USC 125 from the calculation of base period wages.

2. Proposed Statutory Language

Amend 108.02 (4m) (a):

(4m) BASE PERIOD WAGES. "Base period wages" means:

(a) All earnings for wage-earning service which are paid to an employee during his or her base period as a result of employment for an employer, except any payment made to or on behalf of an employee or his or her beneficiary under a cafeteria plan, within the meaning of 26 USC 125, if the payment would not be treated as wages without regard to that plan and if 26 USC 125 would not treat the payment as constructively received;

Delete 108.02 (4m) (g):

~~**(g)** All salary reduction amounts that are not wages and that would have been paid to an employee by an employer as salary during the employee's base period but for a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125.~~

3. Proposer's Reason for the Change

Currently employers do not include cafeteria plan benefits for employees in taxable wages per Section 108.02 (26) (c) 3 and therefore these amounts are not taxed. However these amounts are included in base period wages per section 108.02(4m)g for benefit calculation purposes. If a claimant raises an issue, they will get included for his/her benefit calculation.

4. Brief History and Background of Current Provision

5. Effects of Proposed Change

- a. Policy. This change will bring consistency and clarification regarding these cafeteria benefit plan to our policy to not pay benefits on wages that are not taxed.

- b. Administrative Impact. There are no system changes required for this change.
- c. Equitable. The change will result in more equitable decisions in that claimants are currently being treated inconsistently in the calculation of their base period wages. The employer does not include the amount in the wage report, however a claimant can raise the issue and get these amounts included in base wages for benefit calculation purposes. Two claimants with the exact same wages and benefits could be paid different benefit amounts.
- d. Fiscal. This change will have a minimal fiscal impact of reducing benefits paid.

6. State and Federal Issues

- a. Chapter 108. The proposed change affects Wis. Stat. 108.02(4m)g that deals with definition of Base Period Wages and Wis. Stat. 108.02(26)(c)3 that deals with the definition of Wages and specific wage exclusions.
- b. Rules. No administrative rules will need to be promulgated or changed as a result of this proposal.
- c. Conformity. Section 108.02(26)(c)3 conforms with FUTA section 3306(b)5(G)

7. Proposed Effective/Applicability Date.

To be determined.

Date: October 25, 2012

Proposed by: DWD

Prepared by: Amy Banicki and Jason Schunk

ANALYSIS OF PROPOSED UI LAW CHANGE

108.04 (7) VOLUNTARY TERMINATION (QUIT)

1. Description of Proposed Change

Proposed change would broaden the disqualification requirements to be satisfied in order to be eligible for unemployment after a quit that does not fall into one of the exceptions from 4 times the weekly benefit rate (WBR) and 4 weeks from the week of the quit to 10 times the WBR from the week of the quit.

The change would also reduce the number of quit exceptions. The eleven current quit exceptions that would be eliminated are:

- If an employee is hired to work a particular shift and the employee quits his or her work due to the employer requiring the employee to work a different shift that would require the employer to work when he or she did not have child care for his or her children;
- If an employee terminates his or her work to accept a recall to work from a former employer within 52 weeks after having last worked for the former employer;
- If an employee had two residences and the employer sufficiently reduced his or her work nearby the residence that was temporary;
- If an employee quit because of reaching the compulsory retirement age of the employer;
- If the employee has two jobs and he quits the one part-time job because it is economically not feasible to maintain it due to the loss of his or her full-time job;
- If employee terminates a job to accept another job and other conditions are satisfied with respect to the other job and how many wages the employee earned at the other job;
- If an employee terminates his or her work with a labor organization if the termination causes the employee to lose seniority rights granted under a collective bargaining agreement and if the termination results in the loss of the employee's employment with the employer which is a party to that collective bargaining agreement.
- If an employee terminates work as a part-time elected official and had other employment;
- If an employee terminates his work in one of two jobs and one of the jobs is full-time and the employee only receives notice that he is terminated from the full-time job after he terminates from the other job;

- If an employee is serving as a member of the armed forces and has a second job and the employee terminates his second job as a result of his or her honorable discharge; and,
- If an employee owns or controls a family corporation and the employee's employment was terminated by the employer due to the business involuntarily shutting down and certain other conditions are satisfied.

2. Proposed Statutory Language

Section 108.04(7)(a) is amended to read:

(7) VOLUNTARY TERMINATION OF WORK.

(a) If an employee terminates work with an employing unit, the employee is ineligible to receive benefits until ~~4 weeks have elapsed since the end of the week in which the termination occurs~~ and the employee earns wages after the week in which the termination occurs equal to at least ~~4~~ 10 times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be that rate which would have been paid had the termination not occurred. This paragraph does not preclude an employee from establishing a benefit year by using the base period wages paid by the employer from which the employee voluntarily terminated, if the employee is qualified to establish a benefit year under s. 108.06 (2) (a).

Sections 108.04(7)(am), (b) and (c) remain as is:

(am) Paragraph (a) does not apply if the department determines that the suspension or termination of the claimant's work was in lieu of a suspension or termination by the employer of another employee's work. The claimant shall not be deemed unavailable for the claimant's work with the employer by reason of such suspension or termination.

(b) Paragraph (a) does not apply if the department determines that the employee terminated his or her work with good cause attributable to the employing unit. In this paragraph, "good cause" includes, but is not limited to, a request, suggestion or directive by the employing unit that the employee violate federal or Wisconsin law, or sexual harassment, as defined in s. 111.32 (13), by an employing unit or employing unit's agent or a co-worker, of which the employer knew or should have known but failed to take timely and appropriate corrective action.

(c) Paragraph (a) does not apply if the department determines that the employee terminated his or her work but had no reasonable alternative because the employee was unable to do his or her work, or that the employee terminated his or her work because of the verified illness or disability of a member of his or her immediate family and the verified illness or disability reasonably necessitates the care of the family member for a period of time that is longer than the employer is willing to grant leave; but if the department determines that the employee is

unable to work or unavailable for work, the employee is ineligible to receive benefits while such inability or unavailability continues.

Sections 108.04(7) (cm) and (d) are repealed

~~(cm) Paragraph (a) does not apply if an employee is hired to work a particular shift and if the department determines that the employee terminated his or her work as the result of a requirement by his or her employing unit to transfer his or her working hours to a shift occurring at a time that would result in a lack of child care for his or her minor children, provided that the employee is able to work and available for full-time work during the same shift that the employee worked in the employee's most recent work with that employing unit. For purposes of sub. (2) (a), such an employee is not deemed unavailable for work solely for refusing to work a shift other than the one for which the employee was hired.~~

~~(d) Paragraph (a) does not apply if the department determines that the employee terminated his or her work to accept a recall to work for a former employer within 52 weeks after having last worked for such employer.~~

Section 108.04(7)(e) is amended to read:

(e) Paragraph (a) does not apply if the department determines that the employee accepted work which the employee could have failed to accept with good cause under sub. (8) and terminated such work with the same good cause and within the first 30 calendar days of 40 weeks after starting the work, or that the employee accepted work which the employee could have refused under sub. (9) and terminated such work within the first 30 calendar days of 40 weeks after starting the work. For purposes of this paragraph, an employee has the same good cause for voluntarily terminating work if the employee could have failed to accept the work under sub. (8) (d) when it was offered, regardless of the reason articulated by the employee for the termination.

Section 108.04(7)(g) is repealed:

~~(g) Paragraph (a) does not affect an employee's eligibility to receive benefits if the employee:~~

- ~~1. Maintained a temporary residence near the work terminated; and~~
- ~~2. Maintained a permanent residence in another locality; and~~
- ~~3. Terminated such work and returned to his or her permanent residence because the work available to the employee had been reduced to less than 20 hours per week in at least 2 consecutive weeks.~~

Section 108.04(h) is amended to read:

(h) The department shall charge to the fund's balancing account benefits paid to an employee that are otherwise chargeable to the account of an employer that is subject to the contribution requirements of ss. 108.17 and 108.18 if the employee

voluntarily terminates employment with that employer and par. (a), (c), (d), (e), (k), (L), (o), (p), (q), (s), or (t) applies.

Section 108.04(J), (k), (L), (m), (n) and (o) are repealed:

~~(j) Paragraph (a) does not apply if the department determines that the employee left or lost his or her work because of reaching the compulsory retirement age used by the employee's employing unit.~~

~~(k) Paragraph (a) does not apply to an employee who terminates his or her part-time work if the employee is otherwise eligible to receive benefits because of the loss of the employee's full-time employment and the loss of the full-time employment makes it economically unfeasible for the employee to continue the part-time work.~~

~~(L) Paragraph (a) does not apply if the department determines that the employee terminated work to accept employment or other work covered by the unemployment insurance law of any state or the federal government, and earned wages in the subsequent work equal to at least 4 times the employee's weekly benefit rate under s. 108.05 (1) if the work:~~

- ~~1. Offered average weekly wages at least equal to the average weekly wages that the employee earned in the terminated work;~~
- ~~2. Offered the same or a greater number of hours of work than those performed in the work terminated;~~
- ~~3. Offered the opportunity for significantly longer term work; or~~
- ~~4. Offered the opportunity to accept a position for which the duties were primarily discharged at a location significantly closer to the employee's domicile than the location of the terminated work.~~

~~(m) Paragraph (a) does not apply to an employee who terminates his or her work with a labor organization if the termination causes the employee to lose seniority rights granted under a collective bargaining agreement and if the termination results in the loss of the employee's employment with the employer which is a party to that collective bargaining agreement.~~

~~(n) Paragraph (a) does not apply to an employee who:~~

- ~~1. Terminated work in a position serving as a part-time elected or appointed member of a governmental body or representative of employees;~~
- ~~2. Was engaged in work for an employing unit other than the employing unit in which the employee served under subd. 1. at the time that the employee terminated work under subd. 1.; and~~
- ~~3. Was paid wages in the terminated work constituting not more than 5% of the employee's base period wages for purposes of benefit entitlement.~~

~~(o) Paragraph (a) does not apply to an employee who terminates his or her work in one of 2 or more concurrently held positions, at least one of which is full-time work, if the employee terminates his or her work before receiving notice of termination from a position which is full-time work.~~

Section 108.04(7)(p) is amended to read:

~~(p) Paragraph (a) does not apply if the department determines that an employee, while claiming benefits for partial unemployment, terminated work to accept employment or other work covered by the unemployment insurance law of any state or the federal government, if that work offered an average weekly wage greater than the average weekly wage earned in the work terminated.~~

- ~~• Offered a greater average weekly wage than was earned in the work terminated;~~
- ~~• Offered a greater number of hours of work than those performed in the work terminated; or~~
- ~~• Offered the opportunity for significantly longer term work~~

Section 108.04(7)(q) and (r) are repealed

~~(q) Paragraph (a) does not apply if the department determines that an employee, while serving as a member of the U.S. armed forces, was engaged concurrently in other work and terminated that work as a result of the employee's honorable discharge or discharge under honorable conditions from active duty as a member of the U.S. armed forces for a reason that would qualify the employee to receive unemployment compensation under 5 USC 8521.~~

~~(r) Paragraph (a) does not apply if the department determines that the employee owns or controls, directly or indirectly, an ownership interest, however designated or evidenced, in a family corporation and the employee's employment was terminated by the employer because of an involuntary cessation of the business of the corporation under one or more of the conditions specified in sub. (1) (gm). In this paragraph, "family corporation" has the meaning given in s. 108.02 (15m) and also includes a corporation or a limited liability company that is treated as a corporation under this chapter in which 50% or more of the ownership interest is or was owned or controlled, directly or indirectly, by one or more brothers or sisters of a claimant, or by a combination of one or more brothers or sisters and one or more of the persons specified in s. 108.02 (15m) (a).~~

Section (s) remains as is:

(s)

1. In this paragraph:

- "Domestic abuse" means physical abuse, including a violation of s. 940.225 (1), (2) or (3), or a threat of physical abuse by an adult family or adult household member against another family or household member; by an adult person against his or her spouse or former spouse; by an adult person against a person with whom the person has a child in common; or by an adult person against an unrelated adult person with whom the person has had a personal relationship.
- "Family member" means a spouse, parent, child or person related by blood or adoption to another person.
- bn.** "Health care professional" has the meaning given in s. 180.1901 (1m).
- "Household member" means a person who is currently or formerly residing in a place of abode with another person.

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- d. "Law enforcement agency" has the meaning given in s. 165.83 (1) (b) and includes a tribal law enforcement agency as defined in s. 165.83 (1) (e).
- e. "Protective order" means a temporary restraining order or an injunction issued by a court of competent jurisdiction.
2. Paragraph (a) does not apply if the employee:
- Terminates his or her work due to domestic abuse, concerns about personal safety or harassment, concerns about the safety or harassment of his or her family members who reside with the employee or concerns about the safety or harassment of other household members; and
 - Provides to the department a protective order relating to the domestic abuse or concerns about personal safety or harassment issued by a court of competent jurisdiction, a report by a law enforcement agency documenting the domestic abuse or concerns, or evidence of the domestic abuse or concerns provided by a health care professional or an employee of a domestic violence shelter.

Section (t) is amended to read:

~~(t) Paragraph (a) does not apply if the department determines that the employee's spouse changed his or her place of employment to a place to which it is impractical to commute and the employee terminated his or her work to accompany the spouse to that place.~~

(t) Paragraph (a) does not apply if the department determines the employee quit his or her employment to accompany a spouse who is on active duty with the armed forces of the United States and is required to relocate by the armed forces and it is impractical for the employee to commute to the job.

Section (7m) remains as is:

(7m) VOLUNTARY REDUCTION IN HOURS OF EMPLOYMENT. An employee whose employer grants the employee's voluntary request to reduce indefinitely the number of hours of employment usually worked by the employee voluntarily terminates his or her employment within the meaning of sub. (7). The wages earned by the employee from that employer for any week in which the reduction requested by the employee is in effect may not be used to meet the requalification requirement provided in sub. (7) (a) applicable to that termination if the employer has notified the employee in writing, prior to the time that the request is granted, of the effect of this subsection. The department shall charge to the fund's balancing account benefits paid to such an employee that are otherwise chargeable to the account of an employer that grants an employee's request under this subsection, for each week in which this subsection applies, if the employer is subject to the contribution requirements of ss. 108.17 and 108.18.

3. Proposer's Reason for the Change

Concerns have been raised by the employer community that the department has been too generous in providing benefits to employees who should not qualify for benefits due to our large number of quit exceptions and our low requalification threshold. Wisconsin has more quit exceptions and is more lenient in the requalification after quitting than most states in our region. In addition, many of the quit exceptions are charged to the funds balancing account; by reducing and modifying the quit exceptions and requalification requirement the solvency of the trust fund should be positively impacted. At the end of this document is a compilation of the number of quits per calendar year for each section within s. 108.04 (7).

4. Brief History and Background of Current Provision

Exceptions to quit disqualifications have been in place since the 1930s and have grown over the years. Reducing these exceptions have been brought forward by the employer community and the department for many years.

In 1984, the standard disqualification was the claimant had to work in 7 subsequent weeks and earn 14 times their weekly benefit rate and in addition had a 50% reduction in their maximum benefit amount. In 1989, this was changed to 7 elapsed weeks and not weeks of work.

In 1990, the quit disqualification was changed to 4 elapsed weeks and 4 times the weekly benefit rate.

5. Effects of Proposed Change

- a. Policy. Creates a new disqualification and removes some quit exceptions.
- b. Administrative Impact. Likely to be significant administrative impact. Increasing the quit disqualification, will increase the number of quit investigations and have a positive impact on the fund.
- c. Equitable. Law addresses concern of employer community that current system is not equitable in that it overly favors the giving of benefits to employees that quit for marginal reasons.
- d. Fiscal. TBD. May have a substantial impact by having less non-charges to the funds balancing account.

6. State and Federal Issues

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- a. Chapter 108. Applicable provisions that need to be amended are covered above.
- b. Rules. DWD § 132.03 would now be obsolete as it refers to 108.04(7)(k), which the proposal would eliminate.
- c. Conformity. There should be no conformity issues with this proposal.

7. Proposed Effective/Applicability Date

Due to substantial administrative changes that will likely be necessary, the law change should be effective for the calendar year following the enactment.

Date: September 18, 2012
Proposed by: DWD
Prepared by: Pam James

ANALYSIS OF PROPOSED UI LAW CHANGE

Provide Reduced Tardy Filing Fee Incentive for Prompt Filing of Quarterly Wage Reports

1. Description of Proposed Change

In order to increase employer compliance with filing quarterly wage reports, the department proposes to increase the tardy filing fee for wage reports with a provision that if the employer sends in the wage report promptly, the tardy filing fee will be reduced. The department proposes to increase the tardy filing penalty to \$20 per employee as reported on most recent filed tax report or \$100, whichever is greater. If the employer files the wage report prior to 30 days after the date the department assesses the tardy filing penalty, the fee will be \$50 for each delinquent report.

2. Proposed Statutory Language

Amend 108.22(1) as follows:

108.22 Timely reports, notices and payments. (1) (a) If an employer, other than an employer that has ceased business and has not paid or incurred a liability to pay wages in any quarter following the cessation of business, is delinquent in making by the assigned due date any payment to the department required of it under this chapter, the employer shall pay interest on the delinquent payment at that monthly rate that annualized is equal to 9 percent or to 2 percent more than the prime rate as published in the Wall Street Journal as of September 30 of the preceding*year, whichever is greater, for each month or fraction thereof that the employer is delinquent from the date such payment became due. If any such employer is delinquent in making any quarterly report under s. 108.205 (1) by the assigned due date, the employer shall pay a tardy filing fee of ~~\$50 for each delinquent quarterly report.~~ \$20 per employee as reported on the employer's most recently filed quarterly wage report or \$100, whichever is greater, except that if an employer files the report prior to 30 days after the date the department assesses the tardy filing fee, the tardy filing fee shall be \$50 for each delinquent quarterly report. If the employer fails to report after 30 days, and the department determines the employer count reported on the most recent tax report is inaccurate, the department may estimate the employee count and base the penalty on an estimated employee count.

3. Proposer's Reason for the Change

Under current law, the tardy filing fee is \$50. Once an employer is late with filing the report, there is no incentive to file. This proposed law change would encourage filing by creating a non-filing fee assessment that is greater than the tardy filing fee, with the stipulation that if the employer files the report, the non-filing fee will be waived and will be reduced to the tardy filing fee level. Currently, if a claimant files a claim and the employer has not filed the wage report, this causes a delay in getting the initial payment to the claimant. By encouraging prompt wage filing, this will improve benefit processing. The department still may waive the tardy filing fee if the employer demonstrates that it was tardy due to circumstances beyond the employer's control.

4. Brief History and Background of Current Provision

The quarterly wage reporting system was created in 1987 Wis. Act 38. That Act created a progressive tardy filing fee for delinquent quarterly wage reports (1-100 employee, \$15; 101-200 employees, \$40; 201-300 employees, \$65; 301-400 employees, \$90; more than 400 employees, \$115). In 1999 Wis. Act 15, the penalty for employers with 1 to 100 employees was raised from \$15 to \$25 and the penalty for employers with more than 100 employees was made \$75. In 2007 Wis. Act 59, a uniform penalty for all employers for filing tardy quarterly wage reports was created in the amount of \$50 for each delinquent report.

5. Effects of Proposed Change

- a. Policy. This will change our current policy and practice assessing the same fee amount for non-filing and late filing of quarterly wage reports. Under the department's current process, employers who have not filed by approximately 15 days following the due date of their quarterly tax filings get sent an estimate. Any employer who filed between the due date (including grace period) and prior to the date the estimates are sent out, is assessed a tardy filing fee of \$50. The current process sends the estimates and notice of the tardy filing fee. This proposal would provide a tardy filing fee of \$20 per employee as reported on the employer's most recent filed tax report or \$100, whichever is greater. The assessment notice would inform the employer that the tardy filing fee of \$50 per report will apply if they file the wage report within 30 days of the date of the assessment.
- b. Administrative Impact. The system changes are feasible and are estimated to take less than 40 hours. There is a similar process in place when an employer is assessed a penalty, when a zero payroll report is filed, the penalty is removed.
- c. Equitable. The proposal encourages employer compliance with reporting requirements and speeds the benefit claims process for claimants.
- d. Fiscal. No fiscal impact on reserve fund.

6. State and Federal Issues

- a. Chapter 108. The proposed change affects Wis. Stat. §108.22 that deals with timely reports, notices and payments.
- b. Rules. No administrative rules will need to be promulgated or changed as a result of this proposal.
- c. Conformity. None.

7. Proposed Effective/Applicability Date

The law change should be effective as of the effective date of the legislation.

Date: August 9, 2010
Proposed by: BTA
Prepared by: Joyce Steger

ANALYSIS OF PROPOSED LAW CHANGE

Treat Each Limited Liability Company as a Separate Employer

1. Description of Proposed Change

The department proposes to discontinue treating limited liability companies (LLCs) with the same members as a single employer.

2. Proposed Statutory Language

Amend 108.02 (13) (a) and 108.16 (2) (g) and (h):

108.02 (13) EMPLOYER. (a) "Employer" means every government unit and Indian tribe, and any person, association, corporation, whether domestic or foreign, or legal representative, debtor in possession or trustee in bankruptcy or receiver or trustee of a person, partnership, association, or corporation, or guardian of the estate of a person, or legal representative of a deceased person, any partnership or partnerships consisting of the same partners, except as provided in par. (L), any limited liability company ~~or limited liability companies consisting of the same members, except as provided in par. (kL)~~, and any fraternal benefit society as defined in s. 614.01 (1) (a), which is subject to this chapter under the statutes of 1975, or which has had employment in this state and becomes subject to this chapter under this subsection and, notwithstanding any other provisions of this section, any service insurance corporation organized or operating under ch. 613, except as provided in s. 108.152 (6) (a) 3.

108.16 (2) (g) Whenever the department receives a request of 2 or more partnerships ~~or limited liability companies consisting of the same partners or members~~ to be treated as separate employers prior to October 1 of any year, the department shall apportion the balance in any existing account of the partnerships ~~or limited liability companies~~ among the separate employers on January 1 following the date of receipt of the request in proportion to the payrolls incurred in the businesses operated by each of the employers in the 4 completed calendar quarters ending on the computation date preceding the date of receipt of the request and shall calculate the reserve percentage of each separate employer in accordance with the proportion of the payroll attributable to that employer. Section 108.18 (2) is not made applicable to the separate employers by reason of such treatment. For purposes of s. 108.18 (7), the department shall treat the partnerships ~~or limited liability companies~~ as separate employers on November 1 preceding that January 1. For purposes of s. 108.18 (7) (b) and (c), the department shall treat the separate employers as existing employers on that January 1.

(h) Whenever, prior to October 1 of any year, the department receives a written request by all partnerships ~~or limited liability companies consisting of the same partners or members~~ which have elected to be treated as separate employers for the partnerships ~~or limited liability companies~~ to be treated as a single employer, the department shall combine the balances in the existing accounts of the separate employers into a new account on January 1 following the date of receipt of the request and shall calculate the reserve percentage of the single employer in accordance with the combined payroll attributable to each of the separate employers in the 4 completed calendar quarters ending on the computation date preceding that January 1. Section 108.18 (2) is not made applicable to the single employer by reason of such treatment. For

purposes of s. 108.18 (7), the department shall treat the partnerships ~~or limited liability companies~~ as a single employer on November 1 preceding that January 1. For purposes of s. 108.18 (7) (b) and (c), the department shall treat the single employer as an existing employer on that January 1.

Repeal 108.02 (13) (kL):

~~108.02 (13) (kL) "Employer" means all limited liability companies consisting of the same members except that "employer" means each limited liability company consisting of the same members if:~~

- ~~1. Each limited liability company maintains separate accounting records;~~
- ~~2. Each limited liability company otherwise qualifies as an "employer" under this subsection;~~
- ~~3. Each limited liability company files a written request with the department to be treated as an "employer"; and~~
- ~~4. The department approves the requests.~~

3. Proposer's reason for Change

Under current law, Wisconsin conflicts with the Federal Unemployment Tax Act (FUTA) reporting requirements. Prior to 2009, limited liability companies were disregarded as entities separate from their owners for Federal tax purposes. Effective January 1, 2009, limited liability companies are treated as separate entities for federal employment tax purposes and each limited liability company must file and pay FUTA tax as a separate employing entity.

Since there is no business reason for companies to report the adding, removing or changing of members of limited liability companies (because such changes do not result in a change of legal entity), it is not feasible for the department to determine if all limited liability companies with the same members are being covered as a single employer as required under current law. The current provisions would also require newly formed limited liability companies, or existing LLCs that have changed members, to be combined and reported with other LLCs that have the same members even if that is contrary to their wishes or intent.

4. Brief History and Background of Current Provision

Section 108.02 (13) (kL), the reference to (kL) in the definition of employer in 108.02 (13)(a), and the references to LLCs in s. 108.16(2)(g) and (h) were created in 1993 Wis. Act 112. They have not been amended since that time.

5. Effects of the Proposed Change

- a. Policy: The proposed changes will provide for consistency with federal reporting requirements.
- b. Administrative Feasibility: There are no system changes required for this change.
- c. Equitable: Employers will use the same reporting requirements as LLCs for FUTA and Wisconsin unemployment law.
- d. Fiscal: To be determined.

6. State and Federal Issues

The proposed changes will provide for consistency with federal reporting requirements.

7. Proposed Effective/Applicability Date

The provisions should be effective as of the effective date of the legislation.

Date: October 26, 2012
Proposed by: DWD
Prepared by: Amy Banicki

ANALYSIS OF PROPOSED UI LAW CHANGE

Amend Refusal to Take Suitable Work to a Ten by Ten Framework

1. Description of Proposed Change

Generally claimants who fail to accept suitable work are deemed ineligible to receive benefits. Under current law, to again be eligible for benefits four weeks needs to elapse from when they did not accept the suitable work and the claimants have had to earn wages after not accepting the suitable work that are equal to at least four times the employee's weekly benefit rate. This proposal would change the current four by four framework to a ten by ten framework.

2. Proposed Statutory Language

Amend s. 108.04(8)(a) to read:

(8) SUITABLE WORK.

(a) If an employee fails, without good cause, to accept suitable work when offered, the employee is ineligible to receive benefits until 4¹⁰ weeks have elapsed since the end of the week in which the failure occurs and the employee earns wages after the week in which the failure occurs equal to at least 4¹⁰ times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be that rate which would have been paid had the failure not occurred. This paragraph does not preclude an employee from establishing a benefit year during a period in which the employee is ineligible to receive benefits under this paragraph if the employee qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall charge to the fund's balancing account any benefits otherwise chargeable to the account of an employer that is subject to the contribution requirements under ss. 108.17 and 108.18 whenever an employee of that employer fails, without good cause, to accept suitable work offered by that employer.

3. Proposer's Reason for the Change

Administratively having different requalification frameworks creates substantial additional work within the unemployment insurance system. It also likely creates unneeded confusion among benefit recipients.

4. Effects of Proposed Change

- a. Policy. Proposal would change the requalification framework for a claimant who refuses suitable work from a four by four framework to a ten by ten framework.
- b. Administrative Impact. Will ease administrative procedures by making requalification framework consistent with other disqualifiers for benefits.
- c. Equitable. Along with other proposed changes in other department proposals for 2012, will make system more equitable in that claimants who actions make themselves ineligible for benefits will have similar framework to qualify again for benefits.
- d. Fiscal. TBD.

5. State and Federal Issues

- a. Chapter 108. Besides the amendment to s. 108.04 (8) (a), no statutory provisions will need to be amended.
- b. Rules. No administrative codes will be impacted by this proposal.
- c. Conformity. There should be no conformity issues with this proposal.

6. Proposed Effective/Applicability Date

The law change should be operative as of the effective date of the legislation.

Date: November 8, 2012
Proposed by: DWD
Prepared by: Scott Sussman

ANALYSIS OF PROPOSED UI LAW CHANGE

Raising the Maximum Benefit to \$370 Each Week and Keeping the Minimum Benefit Rate at \$54 Each Week.

1. Description of Proposed Change

Currently, weekly unemployment benefit rates for total unemployment range from \$54 for an employee who earns wages (or certain other amounts treated as wages) of at least \$1,350.00 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 \$9,075.00 during any such quarter.

Proposal would raise the maximum benefit rate to \$370 per week or an increase of \$7 per week. A requirements of s. 108.05 (2) (c) would be that the minimum benefit rate would be increased to \$55. The reason is that it provides that the "minimum weekly benefit rate shall be an amount which is 15% of the maximum rate and adjusted, if not a multiple of one dollar, to the next lower multiple of one dollar." This would mean individuals whose highest quarterly wages paid to them is between the amounts of \$1,350.00 to \$1,374.99 and would be currently receiving \$54 per week in benefits would no longer receive unemployment insurance benefits. Therefore, to avoid individuals who are currently receiving \$54 per week not receiving any benefits, the percentage contained in s. 108.05 (2) (c) needs to be changed to

The change would not impact the amount paid to any claimants that their current benefit rate is not the maximum or minimum amount; it is not a proposed increase across-the-board.

2. Proposed Statutory Language

Amend 108.05(1)(q) to read:

q. Each eligible employee shall be paid benefits for each week of total unemployment that commences on or after January 4, 2009, and before January 5, 2014, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base period wages that were paid during that quarter of the employee's base period in which the employee was paid the highest total wages, rounded down to the nearest whole dollar, except that, if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employee and, if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that, if the employee's benefits are

exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule:

Amend 108.05 (2) (c) to read:

This chapter's maximum weekly benefit rate, as to weeks of unemployment in the ensuing half year, shall equal the result obtained by rounding 66-2/3% of the "average wages per average week" to the nearest multiple of one dollar, and the minimum weekly benefit rate shall be an amount which is 15% of the maximum rate and adjusted, if not a multiple of one dollar, to the next lower multiple of one dollar.

Create 108.05 (1) (r) to read:

r. Each eligible employee shall be paid benefits for each week of total unemployment that commences on or after January 5, 2014, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base period wages that were paid during that quarter of the employee's base period in which the employee was paid the highest total wages, rounded down to the nearest whole dollar, except that, if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employee and, if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule:

Create Figure 108.05 (1) (r) (which is included as the second to last chart of this document)

3. Proposer's Reason for the Change

Even in tough fiscal times, the Legislature has increased the weekly benefit rates of unemployment insurance claimants. Since the rate has not been increased since 2009, there is a need for an adjustment to the weekly benefit rates.

4. Brief History and Background of Current Provision

The Wisconsin Legislature has raised UI benefit rates roughly every two years since the 1970's. This is true even during economic downturns such as the recession in the 1980's. The last time there was an increase in these rates was the second week of 2009. A chart, which is included as the last chart of this document, provides a historical breakdown of the increases since 1975.

Effects of Proposed Change

- a. Administrative Impact. The administrative impact should be small.

- b. Fiscal. Department expects this to increase benefit payments by \$12.0 million per year and reduce the UI Trust fund by a similar amount

5. State and Federal Issues

- a. Chapter 108. Besides the amendments to s. 108.05 (1) (q), s. 108.05 (2) (c) the creation of 108.05 (1) (r) and the creation of Figure 108.05 (1) (r), there is no additional amendments necessary to Chapter 108.
- b. Rules. There should be no need to amend any rules.
- c. Conformity. None.

6. Proposed Effective/Applicability Date

The rate change should happen the first Sunday of the calendar year after the effective date of the legislation.

FIGURE 108.05 (1) (r):

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

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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

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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

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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

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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

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

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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

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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 to 9,099.99	363
312.	9,100.00 to 9,124.99	....	364
313.	9,125.00 to 9,149.99	....	365
314.	9,150.00 to 9,174.99	....	366
315.	9,175.00 to 9,199.99	....	367
316.	9,200.00 to 9,224.99	....	368
317.	9,225.00 to 9,249.99	....	369
318.	9,250.00 and over		370

Benefit Rates over the Years		
Effective Week	Minimum	Maximum
02/09	\$54	\$363
02/07	\$53	\$355
01/06	\$51	\$341
01/03	\$49	\$329
01/02	\$48	\$324
41/00	\$46	\$313
15/00	\$45	\$305
02/99	\$44	\$297
02/98	\$43	\$290
02/97	\$53	\$282
02/96	\$52	\$274
01/95	\$50	\$266
20/94	\$48	\$256
02/93	\$46	\$243
28/92	\$45	\$240
02/92	\$43	\$230
01/90	\$42	\$225
02/88	\$38	\$200
02/83	\$37	\$196
28/82	\$36	\$191
02/82	\$34	\$179
28/81	\$33	\$175
02/81	\$31	\$166

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28/80	\$30	\$160
02/80	\$29	\$155
27/79	\$28	\$149
02/79	\$27	\$145
27/78	\$36	\$139
01/78	\$25	\$135
28/77	\$25	\$133
02/77	\$24	\$128
28/76	\$23	\$122
02/76	\$22	\$117
28/75	\$21	\$113
02/75	\$20	\$108