

1 3. The employee terminated his or her work to accompany the spouse to that
2 place.

3 **SECTION 81.** 108.04 (8) (a) and (c) of the statutes are amended to read:

4 108.04 (8) (a) If an employee fails, without good cause, to accept suitable work
5 when offered, the employee is ineligible to receive benefits until ~~4 weeks have~~
6 ~~elapsed since the end of the week in which the failure occurs~~ and the employee earns
7 wages after the week in which the failure occurs equal to at least ~~4~~ 6 times the
8 employee's weekly benefit rate under s. 108.05 (1) in employment or other work
9 covered by the unemployment insurance law of any state or the federal government.
10 For purposes of requalification, the employee's weekly benefit rate shall be that rate
11 which would have been paid had the failure not occurred. This paragraph does not
12 preclude an employee from establishing a benefit year during a period in which the
13 employee is ineligible to receive benefits under this paragraph if the employee
14 qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall
15 charge to the fund's balancing account any benefits otherwise chargeable to the
16 account of an employer that is subject to the contribution requirements under ss.
17 108.17 and 108.18 whenever an employee of that employer fails, without good cause,
18 to accept suitable work offered by that employer.

19 (c) If an employee fails, without good cause, to return to work with a former
20 employer that recalls the employee within 52 weeks after the employee last worked
21 for that employer, the employee is ineligible to receive benefits until ~~4 weeks have~~
22 ~~elapsed since the end of the week in which the failure occurs~~ and the employee earns
23 wages after the week in which the failure occurs equal to at least ~~4~~ 6 times the
24 employee's weekly benefit rate under s. 108.05 (1) in employment or other work
25 covered by the unemployment insurance law of any state or the federal government.

1 For purposes of requalification, the employee's weekly benefit rate shall be that rate
2 which would have been paid had the failure not occurred. This paragraph does not
3 preclude an employee from establishing a benefit year during a period in which the
4 employee is ineligible to receive benefits under this paragraph if the employee
5 qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall
6 charge to the fund's balancing account any benefits otherwise chargeable to the
7 account of any employer that is subject to the contribution requirements under ss.
8 108.17 and 108.18 whenever an employee of that employer fails, without good cause,
9 to return to work with that employer. If an employee receives actual notice of a recall
10 to work, par. (a) applies in lieu of this paragraph.

11 **SECTION 82.** 108.04 (12) (f) of the statutes is created to read:

12 108.04 (12) (f) 1. Any individual who actually receives social security disability
13 insurance benefits under 42 USC ch. 7 subch. II in a given week is ineligible for
14 benefits paid or payable in that same week under this chapter.

15 2. Information that the department receives or acquires from the federal social
16 security administration that an individual is receiving social security disability
17 insurance benefits under 42 USC ch. 7 subch. II in a given week is considered
18 conclusive, absent clear and convincing evidence that the information was
19 erroneous.

20 **SECTION 83.** 108.04 (15) of the statutes is created to read:

21 108.04 (15) DEPARTMENT POWERS TO ASSIST CLAIMANTS. (a) Except as provided
22 in par. (b), the department may do any of the following for the purpose of assisting
23 claimants to find or obtain work:

24 1. Use the information or materials provided under sub. (2) (a) 4. to assess a
25 claimant's efforts, skills, and ability to find or obtain work and to develop a list of

1 potential opportunities for a claimant to obtain suitable work. A claimant who
2 otherwise satisfies the requirement under sub. (2) (a) 3. is not required to apply for
3 any specific positions on the list in order to satisfy that requirement.

4 2. Require a claimant to participate in a public employment office workshop or
5 training program or in similar reemployment services that do not charge the
6 claimant a participation fee and that offer instruction to improve the claimant's
7 ability to obtain suitable work.

8 (b) This subsection does not apply with respect to a claimant who is exempt
9 from any of the requirements in sub. (2) (a) 2. or 3. in a given week.

10 **SECTION 84.** 108.05 (1) (n) to (p) of the statutes are repealed.

11 **SECTION 85.** 108.05 (1) (q) (intro.) of the statutes is amended to read:

12 108.05 (1) (q) (intro.) Each eligible employee shall be paid benefits for each
13 week of total unemployment that commences on or after January 4, 2009, and before
14 January 5, 2014, at the weekly benefit rate specified in this paragraph. Unless sub.
15 (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base
16 period wages that were paid during that quarter of the employee's base period in
17 which the employee was paid the highest total wages, rounded down to the nearest
18 whole dollar, except that, if that amount is less than the minimum amount shown
19 in the following schedule, no benefits are payable to the employee and, if that amount
20 is more than the maximum amount shown in the following schedule, the employee's
21 weekly benefit rate shall be the maximum amount shown in the following schedule
22 and except that, if the employee's benefits are exhausted during any week under s.
23 108.06 (1), the employee shall be paid the remaining amount of benefits payable to
24 the employee in lieu of the amount shown in the following schedule: [See Figure
25 108.05 (1) (q) following]

1 **SECTION 86.** 108.05 (1) (q) (intro.) of the statutes, as affected by 2013 Wisconsin
2 Acts (Assembly Bill 15) and (this act), is repealed and recreated to read:

3 108.05 (1) (q) (intro.) Except as provided in s. 108.062 (6) (a), each eligible
4 employee shall be paid benefits for each week of total unemployment that
5 commences on or after January 4, 2009, and before January 5, 2014, at the weekly
6 benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit
7 rate shall equal 4 percent of the employee's base period wages that were paid during
8 that quarter of the employee's base period in which the employee was paid the
9 highest total wages, rounded down to the nearest whole dollar, except that, if that
10 amount is less than the minimum amount shown in the following schedule, no
11 benefits are payable to the employee and, if that amount is more than the maximum
12 amount shown in the following schedule, the employee's weekly benefit rate shall be
13 the maximum amount shown in the following schedule and except that, if the
14 employee's benefits are exhausted during any week under s. 108.06 (1), the employee
15 shall be paid the remaining amount of benefits payable to the employee in lieu of the
16 amount shown in the following schedule: [See Figure 108.05 (1) (q) following]

17 **SECTION 87.** 108.05 (1) (r) of the statutes is created to read:

18 108.05 (1) (r) Each eligible employee shall be paid benefits for each week of total
19 unemployment that commences on or after January 5, 2014, at the weekly benefit
20 rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate
21 shall equal 4 percent of the employee's base period wages that were paid during that
22 quarter of the employee's base period in which the employee was paid the highest
23 total wages, rounded down to the nearest whole dollar, except that, if that amount
24 is less than the minimum amount shown in the following schedule, no benefits are
25 payable to the employee and, if that amount is more than the maximum amount

1 shown in the following schedule, the employee’s weekly benefit rate shall be the
 2 maximum amount shown in the following schedule and except that, if the employee’s
 3 benefits are exhausted during any week under s. 108.06 (1), the employee shall be
 4 paid the remaining amount of benefits payable to the employee in lieu of the amount
 5 shown in the following schedule: [See Figure 108.05 (1) (r) following]

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

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17.	1,725.00	to	1,749.99	69
18.	1,750.00	to	1,774.99	70
19.	1,775.00	to	1,799.99	71
20.	1,800.00	to	1,824.99	72
21.	.....	1,825.00	to	1,849.99	.....	73
22.	.....	1,850.00	to	1,874.99	.....	74
23.	.....	1,875.00	to	1,899.99	.....	75
24.	.....	1,900.00	to	1,924.99	.....	76
25.	.....	1,925.00	to	1,949.99	.....	77
26.	.....	1,950.00	to	1,974.99	.....	78
27.	.....	1,975.00	to	1,999.99	.....	79
28.	.....	2,000.00	to	2,024.99	.....	80
29.	.....	2,025.00	to	2,049.99	.....	81
30.	.....	2,050.00	to	2,074.99	.....	82
31.	.....	2,075.00	to	2,099.99	.....	83
32.	.....	2,100.00	to	2,124.99	.....	84
33.	.....	2,125.00	to	2,149.99	.....	85
34.	.....	2,150.00	to	2,174.99	.....	86
35.	.....	2,175.00	to	2,199.99	.....	87
36.	.....	2,200.00	to	2,224.99	.....	88
37.	.....	2,225.00	to	2,249.99	.....	89
38.	.....	2,250.00	to	2,274.99	.....	90
39.	.....	2,275.00	to	2,299.99	.....	91
40.	.....	2,300.00	to	2,324.99	.....	92

41.	.....	2,325.00	to	2,349.99	.....	93
42.	.....	2,350.00	to	2,374.99	.....	94
43.	.....	2,375.00	to	2,399.99	.....	95
44.	.....	2,400.00	to	2,424.99	.....	96
45.	.....	2,425.00	to	2,449.99	.....	97
46.	.....	2,450.00	to	2,474.99	.....	98
47.	.....	2,475.00	to	2,499.99	.....	99
48.	.....	2,500.00	to	2,524.99	.....	100
49.	.....	2,525.00	to	2,549.99	.....	101
50.	.....	2,550.00	to	2,574.99	.....	102
51.	.....	2,575.00	to	2,599.99	.....	103
52.	.....	2,600.00	to	2,624.99	.....	104
53.	.....	2,625.00	to	2,649.99	.....	105
54.	.....	2,650.00	to	2,674.99	.....	106
55.	.....	2,675.00	to	2,699.99	.....	107
56.	.....	2,700.00	to	2,724.99	.....	108
57.	.....	2,725.00	to	2,749.99	.....	109
58.	.....	2,750.00	to	2,774.99	.....	110
59.	.....	2,775.00	to	2,799.99	.....	111
60.	.....	2,800.00	to	2,824.99	.....	112
61.	2,825.00	to	2,849.99	113
62.	2,850.00	to	2,874.99	114
63.	2,875.00	to	2,899.99	115
64.	2,900.00	to	2,924.99	116

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65.	2,925.00	to	2,949.99	117
66.	2,950.00	to	2,974.99	118
67.	2,975.00	to	2,999.99	119
68.	3,000.00	to	3,024.99	120
69.	.....	3,025.00	to	3,049.99	.....	121
70.	.....	3,050.00	to	3,074.99	.....	122
71.	.....	3,075.00	to	3,099.99	.....	123
72.	.....	3,100.00	to	3,124.99	.....	124
73.	.....	3,125.00	to	3,149.99	.....	125
74.	.....	3,150.00	to	3,174.99	.....	126
75.	.....	3,175.00	to	3,199.99	.....	127
76.	.....	3,200.00	to	3,224.99	.....	128
77.	.....	3,225.00	to	3,249.99	.....	129
78.	.....	3,250.00	to	3,274.99	.....	130
79.	.....	3,275.00	to	3,299.99	.....	131
80.	.....	3,300.00	to	3,324.99	.....	132
81.	.....	3,325.00	to	3,349.99	.....	133
82.	.....	3,350.00	to	3,374.99	.....	134
83.	.....	3,375.00	to	3,399.99	.....	135
84.	.....	3,400.00	to	3,424.99	.....	136
85.	.....	3,425.00	to	3,449.99	.....	137
86.	.....	3,450.00	to	3,474.99	.....	138
87.	.....	3,475.00	to	3,499.99	.....	139
88.	.....	3,500.00	to	3,524.99	.....	140

89.	.....	3,525.00	to	3,549.99	.....	141
90.	.....	3,550.00	to	3,574.99	.....	142
91.	.....	3,575.00	to	3,599.99	.....	143
92.	.....	3,600.00	to	3,624.99	.....	144
93.	.....	3,625.00	to	3,649.99	.....	145
94.	.....	3,650.00	to	3,674.99	.....	146
95.	.....	3,675.00	to	3,699.99	.....	147
96.	.....	3,700.00	to	3,724.99	.....	148
97.	.....	3,725.00	to	3,749.99	.....	149
98.	.....	3,750.00	to	3,774.99	.....	150
99.	.....	3,775.00	to	3,799.99	.....	151
100.	.....	3,800.00	to	3,824.99	.....	152
101.	.....	3,825.00	to	3,849.99	.....	153
102.	.....	3,850.00	to	3,874.99	.....	154
103.	.....	3,875.00	to	3,899.99	.....	155
104.	.....	3,900.00	to	3,924.99	.....	156
105.	.....	3,925.00	to	3,949.99	.....	157
106.	.....	3,950.00	to	3,974.99	.....	158
107.	.....	3,975.00	to	3,999.99	.....	159
108.	.....	4,000.00	to	4,024.99	.....	160
109.	.....	4,025.00	to	4,049.99	.....	161
110.	4,050.00	to	4,074.99	162
111.	4,075.00	to	4,099.99	163
112.	4,100.00	to	4,124.99	164

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113.	4,125.00	to	4,149.99	165
114.	4,150.00	to	4,174.99	166
115.	4,175.00	to	4,199.99	167
116.	4,200.00	to	4,224.99	168
117.	.....	4,225.00	to	4,249.99	.....	169
118.	.....	4,250.00	to	4,274.99	.....	170
119.	.....	4,275.00	to	4,299.99	.....	171
120.	.....	4,300.00	to	4,324.99	.....	172
121.	.....	4,325.00	to	4,349.99	.....	173
122.	.....	4,350.00	to	4,374.99	.....	174
123.	.....	4,375.00	to	4,399.99	.....	175
124.	.....	4,400.00	to	4,424.99	.....	176
125.	.....	4,425.00	to	4,449.99	.....	177
126.	.....	4,450.00	to	4,474.99	.....	178
127.	.....	4,475.00	to	4,499.99	.....	179
128.	.....	4,500.00	to	4,524.99	.....	180
129.	.....	4,525.00	to	4,549.99	.....	181
130.	.....	4,550.00	to	4,574.99	.....	182
131.	.....	4,575.00	to	4,599.99	.....	183
132.	.....	4,600.00	to	4,624.99	.....	184
133.	.....	4,625.00	to	4,649.99	.....	185
134.	.....	4,650.00	to	4,674.99	.....	186
135.	.....	4,675.00	to	4,699.99	.....	187
136.	.....	4,700.00	to	4,724.99	.....	188

137.	.....	4,725.00	to	4,749.99	.....	189
138.	.....	4,750.00	to	4,774.99	.....	190
139.	.....	4,775.00	to	4,799.99	.....	191
140.	.....	4,800.00	to	4,824.99	.....	192
141.	.....	4,825.00	to	4,849.99	.....	193
142.	.....	4,850.00	to	4,874.99	.....	194
143.	.....	4,875.00	to	4,899.99	.....	195
144.	.....	4,900.00	to	4,924.99	.....	196
145.	.....	4,925.00	to	4,949.99	.....	197
146.	.....	4,950.00	to	4,974.99	.....	198
147.	.....	4,975.00	to	4,999.99	.....	199
148.	.....	5,000.00	to	5,024.99	.....	200
149.	.....	5,025.00	to	5,049.99	.....	201
150.	.....	5,050.00	to	5,074.99	.....	202
151.	.....	5,075.00	to	5,099.99	.....	203
152.	.....	5,100.00	to	5,124.99	.....	204
153.	.....	5,125.00	to	5,149.99	.....	205
154.	.....	5,150.00	to	5,174.99	.....	206
155.	.....	5,175.00	to	5,199.99	.....	207
156.	.....	5,200.00	to	5,224.99	.....	208
157.	.....	5,225.00	to	5,249.99	.....	209
158.	5,250.00	to	5,274.99	210
159.	5,275.00	to	5,299.99	211
160.	5,300.00	to	5,324.99	212

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161.	5,325.00	to	5,349.99	213
162.	5,350.00	to	5,374.99	214
163.	5,375.00	to	5,399.99	215
164.	5,400.00	to	5,424.99	216
165.	.....	5,425.00	to	5,449.99	.....	217
166.	.....	5,450.00	to	5,474.99	.....	218
167.	.....	5,475.00	to	5,499.99	.....	219
168.	.....	5,500.00	to	5,524.99	.....	220
169.	.....	5,525.00	to	5,549.99	.....	221
170.	.....	5,550.00	to	5,574.99	.....	222
171.	.....	5,575.00	to	5,599.99	.....	223
172.	.....	5,600.00	to	5,624.99	.....	224
173.	.....	5,625.00	to	5,649.99	.....	225
174.	.....	5,650.00	to	5,674.99	.....	226
175.	.....	5,675.00	to	5,699.99	.....	227
176.	.....	5,700.00	to	5,724.99	.....	228
177.	.....	5,725.00	to	5,749.99	.....	229
178.	.....	5,750.00	to	5,774.99	.....	230
179.	.....	5,775.00	to	5,799.99	.....	231
180.	.....	5,800.00	to	5,824.99	.....	232
181.	.....	5,825.00	to	5,849.99	.....	233
182.	.....	5,850.00	to	5,874.99	.....	234
183.	.....	5,875.00	to	5,899.99	.....	235
184.	.....	5,900.00	to	5,924.99	.....	236

185.	.....	5,925.00	to	5,949.99	.....	237
186.	.....	5,950.00	to	5,974.99	.....	238
187.	.....	5,975.00	to	5,999.99	.....	239
188.	.....	6,000.00	to	6,024.99	.....	240
189.	.....	6,025.00	to	6,049.99	.....	241
190.	.....	6,050.00	to	6,074.99	.....	242
191.	.....	6,075.00	to	6,099.99	.....	243
192.	.....	6,100.00	to	6,124.99	.....	244
193.	.....	6,125.00	to	6,149.99	.....	245
194.	.....	6,150.00	to	6,174.99	.....	246
195.	.....	6,175.00	to	6,199.99	.....	247
196.	.....	6,200.00	to	6,224.99	.....	248
197.	.....	6,225.00	to	6,249.99	.....	249
198.	.....	6,250.00	to	6,274.99	.....	250
199.	.....	6,275.00	to	6,299.99	.....	251
200.	.....	6,300.00	to	6,324.99	.....	252
201.	.....	6,325.00	to	6,349.99	.....	253
202.	.....	6,350.00	to	6,374.99	.....	254
203.	.....	6,375.00	to	6,399.99	.....	255
204.	.....	6,400.00	to	6,424.99	.....	256
205.	.....	6,425.00	to	6,449.99	.....	257
206.	.....	6,450.00	to	6,474.99	.....	258
207.	.....	6,475.00	to	6,499.99	.....	259
208.	.....	6,500.00	to	6,524.99	.....	260

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

233.	.....	7,125.00	to	7,149.99	.....	285
234.	.....	7,150.00	to	7,174.99	.....	286
235.	.....	7,175.00	to	7,199.99	.....	287
236.	.....	7,200.00	to	7,224.99	.....	288
237.	.....	7,225.00	to	7,249.99	.....	289
238.	.....	7,250.00	to	7,274.99	.....	290
239.	.....	7,275.00	to	7,299.99	.....	291
240.	.....	7,300.00	to	7,324.99	.....	292
241.	.....	7,325.00	to	7,349.99	.....	293
242.	.....	7,350.00	to	7,374.99	.....	294
243.	.....	7,375.00	to	7,399.99	.....	295
244.	.....	7,400.00	to	7,424.99	.....	296
245.	.....	7,425.00	to	7,449.99	.....	297
246.	.....	7,450.00	to	7,474.99	.....	298
247.	.....	7,475.00	to	7,499.99	.....	299
248.	.....	7,500.00	to	7,524.99	.....	300
249.	.....	7,525.00	to	7,549.99	.....	301
250.	.....	7,550.00	to	7,574.99	.....	302
251.	.....	7,575.00	to	7,599.99	.....	303
252.	.....	7,600.00	to	7,624.99	.....	304
253.	.....	7,625.00	to	7,649.99	.....	305
254.	7,650.00	to	7,674.99	306
255.	7,675.00	to	7,699.99	307
256.	7,700.00	to	7,724.99	308

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257.	7,725.00	to	7,749.99	309
258.	7,750.00	to	7,774.99	310
259.	7,775.00	to	7,799.99	311
260.	7,800.00	to	7,824.99	312
261.	.....	7,825.00	to	7,849.99	.....	313
262.	.....	7,850.00	to	7,874.99	.....	314
263.	.....	7,875.00	to	7,899.99	.....	315
264.	.....	7,900.00	to	7,924.99	.....	316
265.	.....	7,925.00	to	7,949.99	.....	317
266.	.....	7,950.00	to	7,974.99	.....	318
267.	.....	7,975.00	to	7,999.99	.....	319
268.	.....	8,000.00	to	8,024.99	.....	320
269.	.....	8,025.00	to	8,049.99	.....	321
270.	.....	8,050.00	to	8,074.99	.....	322
271.	.....	8,075.00	to	8,099.99	.....	323
272.	.....	8,100.00	to	8,124.99	.....	324
273.	.....	8,125.00	to	8,149.99	.....	325
274.	.....	8,150.00	to	8,174.99	.....	326
275.	.....	8,175.00	to	8,199.99	.....	327
276.	.....	8,200.00	to	8,224.99	.....	328
277.	.....	8,225.00	to	8,249.99	.....	329
278.	.....	8,250.00	to	8,274.99	.....	330
279.	.....	8,275.00	to	8,299.99	.....	331
280.	.....	8,300.00	to	8,324.99	.....	332

281.	.....	8,325.00	to	8,349.99	.....	333
282.	.....	8,350.00	to	8,374.99	.....	334
283.	.....	8,375.00	to	8,399.99	.....	335
284.	.....	8,400.00	to	8,424.99	.....	336
285.	.....	8,425.00	to	8,449.99	.....	337
286.	.....	8,450.00	to	8,474.99	.....	338
287.	.....	8,475.00	to	8,499.99	.....	339
288.	.....	8,500.00	to	8,524.99	.....	340
289.	.....	8,525.00	to	8,549.99	.....	341
290.	.....	8,550.00	to	8,574.99	.....	342
291.	.....	8,575.00	to	8,599.99	.....	343
292.	.....	8,600.00	to	8,624.99	.....	344
293.	.....	8,625.00	to	8,649.99	.....	345
294.	.....	8,650.00	to	8,674.99	.....	346
295.	.....	8,675.00	to	8,699.99	.....	347
296.	.....	8,700.00	to	8,724.99	.....	348
297.	.....	8,725.00	to	8,749.99	.....	349
298.	.....	8,750.00	to	8,774.99	.....	350
299.	.....	8,775.00	to	8,799.99	.....	351
300.	.....	8,800.00	to	8,824.99	.....	352
301.	.....	8,825.00	to	8,849.99	.....	353
302.	.....	8,850.00	to	8,874.99	.....	354
303.	.....	8,875.00	to	8,899.99	.....	355
304.	.....	8,900.00	to	8,924.99	.....	356

SECTION 87

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	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

1 **SECTION 88.** 108.05 (1) (r) (intro.) of the statutes, as created by 2013 Wisconsin
2 Act (this act), is repealed and recreated to read:

3 108.05 (1) (r) (intro.) Except as provided in s. 108.062 (6) (a), each eligible
4 employee shall be paid benefits for each week of total unemployment that
5 commences on or after January 5, 2014, at the weekly benefit rate specified in this
6 paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4 percent
7 of the employee's base period wages that were paid during that quarter of the
8 employee's base period in which the employee was paid the highest total wages,
9 rounded down to the nearest whole dollar, except that, if that amount is less than the
10 minimum amount shown in the following schedule, no benefits are payable to the

1 employee and, if that amount is more than the maximum amount shown in the
2 following schedule, the employee's weekly benefit rate shall be the maximum
3 amount shown in the following schedule and except that, if the employee's benefits
4 are exhausted during any week under s. 108.06 (1), the employee shall be paid the
5 remaining amount of benefits payable to the employee in lieu of the amount shown
6 in the following schedule: [See Figure 108.05 (1) (r) following]

7 **SECTION 89.** 108.05 (2) (c) of the statutes is amended to read:

8 108.05 (2) (c) This chapter's maximum weekly benefit rate, as to weeks of
9 unemployment in the ensuing half year, shall equal the result obtained by rounding
10 $66\frac{2}{3}\%$ of the "average wages per average week" to the nearest multiple of one
11 dollar, and the minimum weekly benefit rate shall be an amount which is ~~15%~~ 14.6
12 percent of the maximum rate and adjusted, if not a multiple of one dollar, to the next
13 lower multiple of one dollar.

14 **SECTION 90.** 108.05 (3) (a) of the statutes is amended to read:

15 108.05 (3) (a) Except as provided in pars. (c), (d) and (dm) if an eligible employee
16 earns wages in a given week, the first \$30 of the wages shall be disregarded and the
17 employee's applicable weekly benefit payment shall be reduced by 67% of the
18 remaining amount, except that no such employee is eligible for benefits if the
19 employee's benefit payment would be less than \$5 for any week. For purposes of this
20 paragraph, "wages" includes ~~any salary reduction amounts earned that are not~~
21 ~~wages and that are deducted from the salary of a claimant by an employer pursuant~~
22 ~~to a salary reduction agreement under a cafeteria plan, within the meaning of 26~~
23 ~~USC 125, and any amount that a claimant would have earned in available work~~
24 under s. 108.04 (1) (a) which is treated as wages under s. 108.04 (1) (bm), but excludes
25 any amount that a claimant earns for services performed as a volunteer fire fighter,

1 volunteer emergency medical technician, or volunteer first responder. In applying
2 this paragraph, the department shall disregard discrepancies of less than \$2
3 between wages reported by employees and employers.

4 **SECTION 91.** 108.05 (3) (a) of the statutes, as affected by 2013 Wisconsin Acts
5 (Assembly Bill 15) and (this act), is repealed and recreated to read:

6 108.05 (3) (a) Except as provided in pars. (c), (d) and (dm) and s. 108.062, if an
7 eligible employee earns wages in a given week, the first \$30 of the wages shall be
8 disregarded and the employee's applicable weekly benefit payment shall be reduced
9 by 67% of the remaining amount, except that no such employee is eligible for benefits
10 if the employee's benefit payment would be less than \$5 for any week. For purposes
11 of this paragraph, "wages" includes any amount that a claimant would have earned
12 in available work under s. 108.04 (1) (a) which is treated as wages under s. 108.04
13 (1) (bm), but excludes any amount that a claimant earns for services performed as
14 a volunteer fire fighter, volunteer emergency medical technician, or volunteer first
15 responder. In applying this paragraph, the department shall disregard
16 discrepancies of less than \$2 between wages reported by employees and employers.

17 **SECTION 92.** 108.05 (3) (c) (intro.) of the statutes is amended to read:

18 108.05 (3) (c) (intro.) ~~A~~ Except as provided in par. (cm), a claimant is ineligible
19 to receive any benefits for a week in which one or more of the following applies to the
20 claimant for 32 or more hours in that week:

21 **SECTION 93.** 108.05 (3) (c) (intro.) of the statutes, as affected by 2013 Wisconsin
22 Acts (Assembly Bill 15) and (this act), is repealed and recreated to read:

23 108.05 (3) (c) (intro.) Except when otherwise authorized in an approved
24 work-share program under s. 108.062 and except as provided in par. (cm), a claimant

1 is ineligible to receive any benefits for a week in which one or more of the following
2 applies to the claimant for 32 or more hours in that week:

3 **SECTION 94.** 108.05 (3) (cm) of the statutes is created to read:

4 108.05 (3) (cm) 1. In this paragraph:

5 a. “Complete business shutdown” means that all locations operated by an
6 employer are closed for business completely and no employee employed by the
7 business is required by the employer to report for work.

8 b. “State or federal holiday” means a day specified in s. 230.35 (4) (a) or in 5 USC
9 6103 (a).

10 2. An employer may, on or before December 1, provide to the department a
11 notice designating that the employer will undergo a complete business shutdown on
12 one or more state or federal holidays in the succeeding year. An employer may not
13 designate more than 7 state or federal holidays under this subdivision for a complete
14 business shutdown during the succeeding year.

15 3. A notice under subd. 2. is not valid for any year subsequent to the succeeding
16 year.

17 4. The number of hours specified in par. (c), as it applies to a claimant, is
18 reduced by 8 hours for the week during which a state or federal holiday occurs if all
19 of the following apply:

20 a. The claimant has base period wages only from the employer under subd. 2.

21 b. The employer designated the state or federal holiday for a complete business
22 shutdown under subd. 2.

23 **SECTION 95.** 108.06 (1) of the statutes is amended to read:

24 108.06 (1) Except as provided in subs. sub. (6) and ~~(7)~~ and ss. 108.141 and
25 108.142, no claimant may receive total benefits based on employment in a base

1 period greater than ~~26 times~~ the number of weeks determined under s. 108.06 (1m)
 2 multiplied by the claimant's weekly benefit rate under s. 108.05 (1) or 40% of the
 3 claimant's base period wages, whichever is lower. Except as provided in ~~subs. sub.~~
 4 (6) ~~and (7)~~ and ss. 108.141 and 108.142, if a claimant's base period wages are reduced
 5 or canceled under s. 108.04 (5) or (18), or suspended under s. 108.04 (1) (f), (10) (a),
 6 or (17), the claimant may not receive total benefits based on employment in a base
 7 period greater than ~~26 times~~ the number of weeks determined under s. 108.06 (1m)
 8 multiplied by the claimant's weekly benefit rate under s. 108.05 (1) or 40% of the base
 9 period wages not reduced, canceled or suspended which were paid or payable to the
 10 claimant, whichever is lower.

11 **SECTION 96.** 108.06 (1m) of the statutes is created to read:

12 108.06 (1m) (a) The department shall determine the maximum number of
 13 weeks of regular benefits under sub. (1) by calculating the average Wisconsin rate
 14 of insured unemployment, as defined in s. 108.141 (1) (i), for each 12-month period
 15 ending on March 31 and September 30 of each year. For benefit years beginning after
 16 the next June 30 or December 31 following each calculation, the maximum number
 17 of weeks of regular benefits is as follows: [See Figure 108.06 (1m) (a) following]

18 **Figure 108.06 (1m) (a):**

19	<u>Wisconsin rate of insured unemployment</u>	<u>Maximum weeks of benefits</u>
20	8 percent or higher	26
21	At least 7.5 percent but less than 8 percent	24
22	At least 7.0 percent but less than 7.5 percent	22
23	At least 6.5 percent but less than 7.0 percent	20
24	At least 6.0 percent but less than 6.5 percent	18
25	At least 5.5 percent but less than 6.0 percent	16

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At least 5.0 percent but less than 5.5 percent

Less than 5.0 percent

(b) The maximum number of weeks of regular benefits payable to a claimant under sub. (1) in the first week of the claimant's benefit year remains the same regardless of the maximum number of weeks of regular benefits in effect in any subsequent week that benefits become payable to the claimant.

SECTION 97. 108.06 (2) (c) of the statutes is amended to read:

108.06 (2) (c) No benefits are payable to a claimant for any week of unemployment not occurring during the claimant's benefit year except under sub. (7) and ss. 108.141 and 108.142.

SECTION 98. 108.06 (2) (cm) of the statutes is amended to read:

108.06 (2) (cm) If an employee qualifies to receive benefits using the base period described in s. 108.02 (4) (b), the wages used to compute the employee's benefit entitlement are not available for use in any subsequent benefit computation for the same employee, except under sub. (7) and s. 108.141 or 108.142.

SECTION 99. 108.06 (3) of the statutes is amended to read:

108.06 (3) There shall be payable to an employee, for weeks ending within the employee's benefit year, only those benefits computed for that benefit year based on the wages paid to the employee in the immediately preceding base period. Wages used in a given benefit computation are not available for use in any subsequent benefit computation except under sub. (7) and s. 108.141.

SECTION 100. 108.06 (6) (intro.) of the statutes is amended to read:

108.06 (6) (intro.) If a claimant has established a benefit year prior to the effective date of any increase in the maximum weekly benefit rate provided under s. 108.05 (1), the claimant has not exhausted his or her total benefit entitlement

1 under sub. (1) for that benefit year on that effective date, and the claimant was
2 entitled to receive the maximum weekly benefit rate under s. 108.05 (1) that was in
3 effect prior to that effective date, the limitation on the total benefits authorized to
4 be paid to a claimant under sub. (1) does not apply to that claimant in that benefit
5 year. Unless ~~sub. (7) or~~ s. 108.141 or 108.142 applies, the claimant's remaining
6 benefit entitlement in that benefit year for the period beginning on that effective date
7 shall be computed by:

8 SECTION 101. 108.06 (7) of the statutes is repealed.

9 SECTION 102. 108.07 (8) of the statutes is repealed.

10 SECTION 103. 108.10 (intro.) of the statutes is amended to read:

11 **108.10 Settlement of issues other than benefit claims.** (intro.) ~~In~~

Except as provided in s. 108.245(3) in

12 connection with any issue arising under this chapter as to the status or liability of
13 an employing unit in this state, for which no review is provided under s. 108.09 or
14 108.227 (5) and whether or not a penalty is provided in s. 108.24, the following
15 procedure shall apply:

16 SECTION 104. 108.14 (8n) (e) of the statutes is amended to read:

17 108.14 (8n) (e) The department shall charge this state's share of any benefits
18 paid under this subsection to the account of each employer by which the employee
19 claiming benefits was employed in the applicable base period, in proportion to the
20 total amount of wages he or she earned from each employer in the base period, except
21 that if s. 108.04 (1) (f), (5), (7) (a), (c), ~~(d)~~, (e), ~~(k)~~, (L), ~~(o)~~, ~~(p)~~, (q), (s), or (t), (7m) or (8)
22 (a) or 108.07 (3), (3r), or (5) (b) ~~or~~ (8) would have applied to employment by such an
23 employer who is subject to the contribution requirements of ss. 108.17 and 108.18,
24 the department shall charge the share of benefits based on employment with that
25 employer to the fund's balancing account, or, if s. 108.04 (1) (f) or (5) or 108.07 (3)

1 would have applied to an employer that is not subject to the contribution
2 requirements of ss. 108.17 and 108.18, the department shall charge the share of
3 benefits based on that employment in accordance with s. 108.07 (5) (a) and (b). The
4 department shall also charge the fund's balancing account with any other state's
5 share of such benefits pending reimbursement by that state.

6 **SECTION 105.** 108.14 (19) of the statutes is amended to read:

7 108.14 (19) ~~On or about February~~ No later than March 15 annually, the
8 department shall prepare and furnish to the council on unemployment insurance a
9 report summarizing the department's activities related to detection and prosecution
10 of unemployment insurance fraud in the preceding year. The department shall
11 include in the report information about audits conducted by the department under
12 sub. (20), including the number and results of audits performed, in the previous year.

13 **SECTION 106.** 108.14 (20) of the statutes is created to read:

14 108.14 (20) The department shall conduct random audits on claimants for
15 benefits under this chapter to assess compliance with the work search requirements
16 under s. 108.04 (2) (a) 3.

17 **SECTION 107.** 108.14 (21) of the statutes is created to read:

18 108.14 (21) The department shall maintain a portal on the Internet that allows
19 employers ~~and claimants~~ to log in and file with the department complaints related
20 to the administration of this chapter.

21 **SECTION 108.** 108.14 (22) of the statutes is created to read:

22 108.14 (22) The department shall maintain a searchable, electronic database
23 of significant decisions made by the commission on matters under this chapter for
24 the use of attorneys employed by the department and other individuals employed by
25 the department whose duties necessitate use of the database.

1 **SECTION 109.** 108.14 (23) of the statutes is created to read:

2 108.14 (23) (a) The department shall create and keep up-to-date a handbook
3 for the purpose of informing employers that are subject to this chapter about the
4 provisions and requirements of this chapter.

5 (b) The department shall include all of the following in the handbook:

6 1. Information about the function and purpose of unemployment insurance
7 under this chapter.

8 2. A description of the rights and responsibilities of employers under this
9 chapter, including the rights and responsibilities associated with hearings to
10 establish eligibility for benefits under this chapter.

11 3. A description of the circumstances under which claimants are eligible and
12 ineligible for benefits under this chapter.

13 4. Disclaimers explaining that the contents of the handbook may not be relied
14 upon as legally enforceable and that adherence to the content does not guarantee a
15 particular result for a decision under this chapter.

16 5. A line to allow an employee to sign to acknowledge that the employee is aware
17 of the contents of the handbook.

18 (c) The department shall make the handbook available on the Internet.

19 (d) The department shall distribute printed copies of the handbook to persons
20 who request a copy and may charge a fee as provided in s. 20.908 for the costs of
21 printing and distribution.

22 **SECTION 110.** 108.14 (24) of the statutes is created to read:

23 108.14 (24) The department shall provide information to employers concerning
24 the financing of the unemployment insurance system, including the computation of
25 reserve percentages and their effect upon the contribution and solvency rates of

1 employers, and shall post this information on the Internet. If the department
2 provided a statement of account to any employer, the department shall include the
3 same information on the statement. In addition, the department shall provide the
4 same information in writing to each employer who becomes newly subject to a
5 requirement to pay contributions or reimbursements under this chapter.

6 **SECTION 111.** 108.14 (25) of the statutes is created to read:

7 108.14 (25) (a) In this section, “appeal tribunal” includes appeal tribunals
8 under s. 108.09 (3) (a) 1., 2., and 3.

9 (b) The department shall conduct an initial training for all individuals who
10 serve as appeal tribunals to prepare them to be able to perform the duties of appeal
11 tribunals established under this chapter.

12 (c) The department shall require each individual who serves as an appeal
13 tribunal to satisfy continuing education requirements, as prescribed by the
14 department.

15 **SECTION 112.** 108.14 (26) of the statutes is created to read:

16 108.14 (26) The department shall prescribe by rule a standard affidavit form
17 that may be used by parties to appeals under ss. 108.09 and 108.10 and shall make
18 the form available to employers and claimants. The form shall be sufficient to qualify
19 as admissible evidence in a hearing under this chapter if the authentication is
20 sufficient and the information set forth by the affiant is admissible, but its use by a
21 party does not eliminate the right of an opposing party to cross examine the affiant
22 concerning the facts asserted in the affidavit.

23 **SECTION 113.** 108.141 (7) (a) of the statutes is amended to read:

24 108.141 (7) (a) The department shall charge the state’s share of each week of
25 extended benefits to each employer’s account in proportion to the employer’s share

1 of the total wages of the employee receiving the benefits in the employee's base
2 period, except that if the employer is subject to the contribution requirements of ss.
3 108.17 and 108.18 the department shall charge the share of extended benefits to
4 which s. 108.04 (1) (f), (5), (7) (a), (c), ~~(d)~~, (e), ~~(k)~~, (L), ~~(o)~~, ~~(p)~~, (q), (s), or (t), (7m) or (8)
5 (a) or 108.07 (3), (3r), or (5) (b) ~~or~~ (8) applies to the fund's balancing account.

6 **SECTION 114.** 108.142 (4) of the statutes is amended to read:

7 108.142 (4) DURATION OF WISCONSIN SUPPLEMENTAL BENEFITS. During a
8 Wisconsin supplemental benefit period, no claimant may receive total benefits based
9 on employment in a base period greater than ~~34 times~~ the sum of the number of
10 weeks determined under s. 108.06 (1m) and 8, multiplied by the claimant's weekly
11 benefit rate under s. 108.05 (1) or 40% of wages paid or payable to the claimant in
12 his or her base period under s. 108.04 (4) (a), whichever is lower.

13 **SECTION 115.** 108.16 (2) (g) and (h) of the statutes are amended to read:

14 108.16 (2) (g) Whenever the department receives a request of 2 or more
15 partnerships ~~or limited liability companies~~ consisting of the same partners ~~or~~
16 ~~members~~ to be treated as separate employers prior to October 1 of any year, the
17 department shall apportion the balance in any existing account of the partnerships
18 ~~or limited liability companies~~ among the separate employers on January 1 following
19 the date of receipt of the request in proportion to the payrolls incurred in the
20 businesses operated by each of the employers in the 4 completed calendar quarters
21 ending on the computation date preceding the date of receipt of the request and shall
22 calculate the reserve percentage of each separate employer in accordance with the
23 proportion of the payroll attributable to that employer. Section 108.18 (2) is not made
24 applicable to the separate employers by reason of such treatment. For purposes of
25 s. 108.18 (7), the department shall treat the partnerships ~~or limited liability~~

1 companies as separate employers on November 1 preceding that January 1. For
2 purposes of s. 108.18 (7) (b) and (c), the department shall treat the separate
3 employers as existing employers on that January 1.

4 (h) Whenever, prior to October 1 of any year, the department receives a written
5 request by all partnerships ~~or limited liability companies~~ consisting of the same
6 partners ~~or members~~ which have elected to be treated as separate employers for the
7 partnerships ~~or limited liability companies~~ to be treated as a single employer, the
8 department shall combine the balances in the existing accounts of the separate
9 employers into a new account on January 1 following the date of receipt of the request
10 and shall calculate the reserve percentage of the single employer in accordance with
11 the combined payroll attributable to each of the separate employers in the 4
12 completed calendar quarters ending on the computation date preceding that
13 January 1. Section 108.18 (2) is not made applicable to the single employer by reason
14 of such treatment. For purposes of s. 108.18 (7), the department shall treat the
15 partnerships ~~or limited liability companies~~ as a single employer on November 1
16 preceding that January 1. For purposes of s. 108.18 (7) (b) and (c), the department
17 shall treat the single employer as an existing employer on that January 1.

18 **SECTION 116.** 108.16 (6m) (a) of the statutes is amended to read:

19 108.16 (6m) (a) The benefits thus chargeable under s. 108.04 (1) (f), (5), (5g),
20 (7) (h), (8) (a), (13) (c) or (d) or (16) (e), 108.07 (3), (3r), (5) (b), (5m), or (6), ~~or (8)~~, 108.14
21 (8n) (e), 108.141, 108.151, or 108.152 or sub. (6) (e) or (7) (a) and (b).

22 **SECTION 117.** 108.16 (8) (b) 4. of the statutes is amended to read:

23 108.16 (8) (b) 4. The department has received a written application from the
24 transferee requesting that it be deemed a successor. Such Unless the transferee
25 satisfies the department that the application was late as a result of excusable

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1 neglect, the application must be received by the department on or before the
2 contribution payment due date for the first full quarter following the date of transfer.
3 The department shall not accept a late application under this subdivision more than
4 90 days after its due date.

5 **SECTION 118.** 108.16 (13) of the statutes is created to read:

6 108.16 (13) If the secretary determines that employers in this state that are
7 subject to a requirement to pay a federal unemployment tax would experience a
8 lower tax rate if this state were to loan moneys to the fund under s. 20.002 (11) (b)
9 3m., the secretary shall request the secretary of administration to make one or more
10 transfers to the fund in the amount required to maintain a favorable federal tax
11 experience for employers. The secretary shall not request a transfer under this
12 subsection if the outstanding balance of such transfers at the time of the request
13 would exceed \$50,000,000. Whenever the secretary determines that the balance of
14 the fund permits repayment of a transfer, in whole or in part, without jeopardizing
15 the ability of the department to continue to pay other liabilities and costs chargeable
16 to the fund, the secretary shall repay the department of administration for the
17 amount that the secretary determines is available for repayment. The secretary
18 shall ensure that the timing of any repayment accords with federal requirements for
19 ensuring a favorable tax experience for employers in this state.

Schedule B

Line	Reserve Percentage	Contribution Rate
24.	Overdrawn by at least 7.0% but under 8.0%	9.25
25.	Overdrawn by at least 8.0% but under 9.0%	10.00
26.	Overdrawn by 9.0% or more	10.70

SECTION 123. 108.18 (4) (figure) Schedule C line 23. of the statutes is amended to read:

Figure 108.18 (4):

Schedule C

Line	Reserve Percentage	Contribution Rate
23.	Overdrawn by <u>at least 6.0% or more but under 7.0%</u>	8.50

SECTION 124. 108.18 (4) (figure) Schedule C lines 24. to 26. of the statutes are created to read:

Figure: 108.18 (4)

Schedule C

Line	Reserve Percentage	Contribution Rate
24.	Overdrawn by at least 7.0% but under 8.0%	9.25
25.	Overdrawn by at least 8.0% but under 9.0%	10.00
26.	Overdrawn by 9.0% or more	10.70

SECTION 125. 108.18 (4) (figure) Schedule D line 23. of the statutes is amended to read:

Figure 108.18 (4):

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Schedule D

Line	Reserve Percentage	Contribution Rate
23.	Overdrawn by <u>at least 6.0% or more but under 7.0%</u>	8.50

SECTION 126. 108.18 (4) (figure) Schedule D lines 24. to 26. of the statutes are created to read:

Figure 108.18 (4):

Schedule D

Line	Reserve Percentage	Contribution Rate
24.	Overdrawn by at least 7.0% but under 8.0%	9.25
25.	Overdrawn by at least 8.0% but under 9.0%	10.00
26.	Overdrawn by 9.0% or more	10.70

SECTION 127. 108.18 (9) (figure) Schedule A lines 25 to 27 of the statutes are created to read:

Figure 108.18 (9):

Schedule A

Line	Contribution Rate	Solvency Rate	
		Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
25	9.25	1.30	1.30
26	10.00	1.30	1.30
27	10.70	1.30	1.30

1 108.19 (1m) ~~Each~~ The department shall pay any interest due on advances from
2 the federal unemployment account to the unemployment reserve fund under Title
3 XII of the federal social security act (42 USC 1321 to 1324) by first applying any
4 amount available for that purpose from the appropriation under s. 20.445 (1) (fx).
5 If the amount appropriated under s. 20.445 (1) (fx) is insufficient to make full
6 payment of the amount due for any year, the department shall then apply any
7 unencumbered balance in the unemployment interest payment fund and any
8 amounts paid under s. 108.20 (2m). If those amounts are insufficient to make full
9 payment of the amount due for any year, the department shall require each employer
10 subject to this chapter as of the date a rate is established under this subsection shall
11 to pay an assessment to the unemployment interest payment fund at a rate
12 established by the department sufficient to pay interest due on those advances from
13 the federal unemployment account under title XII of the social security act (42 USC
14 1321 to 1324). The rate established by the department for employers who finance
15 benefits under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall be 75% of the rate
16 established for other employers. The amount of any employer's assessment shall be
17 the product of the rate established for that employer multiplied by the employer's
18 payroll of the previous calendar year as taken from quarterly employment and wage
19 reports filed by the employer under s. 108.205 (1) or, in the absence of the filing of
20 such reports, estimates made by the department. Each assessment made under this
21 subsection is due on the 30th day commencing after the date on which notice of the
22 assessment is mailed by the department. If the amounts collected from employers
23 under this subsection are in excess of the amounts needed to pay interest due, the
24 department shall use any excess to pay interest owed in subsequent years on
25 advances from the federal unemployment account. If the department determines

1 that additional interest obligations are unlikely, the department shall transfer the
2 excess to the balancing account of the fund.

3 **SECTION 133.** 108.19 (1m) of the statutes, as affected by 2013 Wisconsin Act ...
4 (this act), is amended to read:

5 108.19 (1m) ~~The department shall pay any interest due on advances from the~~
6 ~~federal unemployment account to the unemployment reserve fund under Title XII of~~
7 ~~the federal social security act (42 USC 1321 to 1324) by first applying any amount~~
8 ~~available for that purpose from the appropriation under s. 20.445 (1) (fx). If the~~
9 ~~amount appropriated under s. 20.445 (1) (fx) is insufficient to make full payment of~~
10 ~~the amount due for any year, the department shall then apply any unencumbered~~
11 ~~balance in the unemployment interest payment fund and any amounts paid under~~
12 ~~s. 108.20 (2m). If those amounts are insufficient to make full payment of the amount~~
13 ~~due for any year, the department shall require each~~ Each employer subject to this
14 chapter as of the date a rate is established under this subsection ~~to~~ shall pay an
15 assessment to the unemployment interest payment fund at a rate established by the
16 department sufficient to pay interest due on ~~those~~ advances from the federal
17 unemployment account under Title XII of the social security act (42 USC 1321 to
18 1324). The rate established by the department for employers who finance benefits
19 under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall be 75% of the rate established
20 for other employers. The amount of any employer's assessment shall be the product
21 of the rate established for that employer multiplied by the employer's payroll of the
22 previous calendar year as taken from quarterly employment and wage reports filed
23 by the employer under s. 108.205 (1) or, in the absence of the filing of such reports,
24 estimates made by the department. Each assessment made under this subsection
25 is due on the 30th day commencing after the date on which notice of the assessment

1 is mailed by the department. If the amounts collected from employers under this
2 subsection are in excess of the amounts needed to pay interest due, the department
3 shall use any excess to pay interest owed in subsequent years on advances from the
4 federal unemployment account. If the department determines that additional
5 interest obligations are unlikely, the department shall transfer the excess to the
6 balancing account of the fund.

7 **SECTION 134.** 108.205 (1) of the statutes is amended to read:

8 108.205 (1) Each employer shall file with the department, in such form as the
9 department by rule requires, a quarterly report showing the name, social security
10 number and wages paid to each employee who is employed by the employer in
11 employment with the employer during the quarter. ~~The department may also by rule~~
12 ~~require each employer to include in the report any salary reduction amounts that are~~
13 ~~not wages and that would have been paid to each such employee by the employer as~~
14 ~~salary during the quarter but for a salary reduction agreement under a cafeteria~~
15 ~~plan, within the meaning of 26 USC 125.~~ The employer shall file the report no later
16 than the last day of the month following the completion of each quarter.

17 **SECTION 135.** 108.21 (1) of the statutes is amended to read:

18 108.21 (1) Every employing unit which employs one or more individuals to
19 perform work in this state shall keep an accurate work record for each individual
20 employed by it, including full name, address and social security number, which will
21 permit determination of the weekly wages earned by each such individual, the wages
22 paid within each quarter to that individual ~~and the salary reduction amounts that~~
23 ~~are not wages and that would have been paid by the employing unit to that individual~~
24 ~~as salary but for a salary reduction agreement under a cafeteria plan, within the~~
25 ~~meaning of 26 USC 125.~~ Each such employing unit shall permit any authorized

1 representative of the department to examine, at any reasonable time, the work
2 record and any other records which may show any wages paid by the employing unit,
3 ~~or any salary reduction amounts that are not wages and that would have been paid~~
4 ~~by the employing unit as salary but for a salary reduction agreement under a~~
5 ~~cafeteria plan, within the meaning of 26 USC 125,~~ regardless of the format in which
6 such a record is maintained. If such a record is maintained by an employing unit in
7 machine-readable format, the employing unit shall provide the department with
8 information necessary to retrieve the record. If the department determines that the
9 employing unit is unable to provide access to such a record or that the retrieval
10 capability at the site where the record is maintained is not adequate for efficient
11 examination, the employing unit shall provide a copy of the record to the department
12 and shall allow the department to remove the copy from that site for such period as
13 will permit examination at another location. Each such employing unit shall furnish
14 to the department upon demand a sworn statement of the information contained in
15 any such record.

16 **SECTION 136.** 108.22 (1) (a) of the statutes is amended to read:

17 108.22 (1) (a) If Except as provided in par. (cm), if any employer, other than an
18 employer which has ceased business and has not paid or incurred a liability to pay
19 wages in any quarter following the cessation of business, is delinquent in making by
20 the assigned due date any payment to the department required of it under this
21 chapter, the employer shall pay interest on the delinquent payment at that monthly
22 rate that annualized is equal to 9 percent or to 2 percent more than the prime rate
23 as published in the Wall Street Journal as of September 30 of the preceding year,
24 whichever is greater, for each month or fraction thereof that the employer is
25 delinquent from the date such payment became due. If any such employer is

1 delinquent in ~~making~~ filing any quarterly report under s. 108.205 (1) by the assigned
2 due date, the ~~employer shall pay~~ department may assess a tardy filing fee ~~of \$50 to~~
3 the employer for each delinquent quarterly report in the amount of \$100 or \$20 per
4 employee, as reported on the employer's most recent quarterly report, whichever is
5 greater, or, if the report is filed within 30 days of its due date, in the amount of \$50.
6 If the department cannot determine the number of the employer's employees from
7 the employer's most recent quarterly report, the department may reasonably
8 estimate the number of the employer's employees for purposes of this paragraph.

9 **SECTION 137.** 108.22 (1) (cm) of the statutes is created to read:

10 108.22 (1) (cm) In limited circumstances as prescribed by rule of the
11 department, the department may waive or decrease the interest charged under par.

12 (a).

13 **SECTION 138.** 108.223 of the statutes is created to read:

14 **108.223 Financial record matching program.** (1) DEFINITIONS. In this
15 section:

16 (a) "Account" means a demand deposit account, checking account, negotiable
17 withdrawal order account, savings account, time deposit account, or money market
18 mutual fund account.

19 (b) "Debtor" has the meaning given in s. 108.225 (1) (c).

20 (c) "Financial institution" has the meaning given in 12 USC 3401 (1).

21 **(2) MATCHING PROGRAM AND AGREEMENTS.** (a) The department shall operate a
22 financial record matching program under this section for the purpose of identifying
23 the assets of debtors.

24 (b) The department shall enter into agreements with financial institutions
25 doing business in this state to operate the financial record matching program under

1 this section. An agreement shall require the financial institution to participate in
2 the financial record matching program by electing either the financial institution
3 matching option under sub. (3) or the state matching option under sub. (4). The
4 financial institution and the department may by mutual agreement make changes
5 to the agreement. A financial institution that wishes to choose a different matching
6 option shall provide the department with at least 60 days notice. The department
7 shall furnish the financial institution with a signed copy of the agreement.

8 (c) The department may reimburse a financial institution up to \$125 per
9 calendar quarter for participating in the financial record matching program under
10 this section. The department shall make reimbursements under this paragraph
11 from the appropriation under s. 20.445 (1) (n).

12 (d) To the extent feasible, the information to be exchanged under the matching
13 program shall be provided by electronic data exchange as prescribed by the
14 department in the agreement under par. (b).

15 **(3) FINANCIAL INSTITUTION MATCHING OPTION.** If a financial institution with
16 which the department has an agreement under sub. (2) elects the financial
17 institution matching option under this subsection, all of the following apply:

18 (a) At least once each calendar quarter, the department shall provide to the
19 financial institution, in the manner specified in the agreement under sub. (2) (b),
20 information regarding debtors. The information shall include names and social
21 security or other taxpayer identification numbers.

22 (b) Based on the information received under par. (a), the financial institution
23 shall take actions necessary to determine whether any debtor has an ownership
24 interest in an account maintained at the financial institution. If the financial
25 institution determines that a debtor has an ownership interest in an account at the

1 financial institution, the financial institution shall provide the department with a
2 notice containing the debtor's name, address of record, social security number or
3 other taxpayer identification number, and account information. The account
4 information shall include the account number, the account type, the nature of the
5 ownership interest in the account, and the balance of the account at the time that the
6 record match is made. The notice under this paragraph shall be provided in the
7 manner specified in the agreement under sub. (2) (b) and, to the extent feasible, by
8 an electronic data exchange.

9 (4) STATE MATCHING OPTION. If a financial institution with which the department
10 has an agreement under sub. (2) elects the state matching option under this
11 subsection, all of the following apply:

12 (a) At least once each calendar quarter, the financial institution shall provide
13 the department with information concerning all accounts maintained at the
14 financial institution. For each account maintained at the financial institution, the
15 financial institution shall notify the department of the name and social security
16 number or other tax identification number of each person having an ownership
17 interest in the account, together with a description of each person's interest. The
18 information required under this paragraph shall be provided in the manner specified
19 in the agreement under sub. (2) (b) and, to the extent feasible, by an electronic data
20 exchange.

21 (b) The department shall take actions necessary to determine whether any
22 debtor has an ownership interest in an account maintained at the financial
23 institution providing information under par. (a). Upon the request of the
24 department, the financial institution shall provide to the department, for each
25 debtor who matches information provided by the financial institution under par. (a),

1 the address of record, the account number and account type, and the balance of the
2 account.

3 (5) USE OF INFORMATION BY FINANCIAL INSTITUTION; PENALTY. A financial
4 institution participating in the financial record matching program under this
5 section, and the employees, agents, officers, and directors of the financial institution,
6 may use information received from the department under sub. (3) only for the
7 purpose of matching records and may use information provided by the department
8 in requesting additional information under sub. (4) only for the purpose of providing
9 the additional information. Neither the financial institution nor any employee,
10 agent, officer, or director of the financial institution may disclose or retain
11 information received from the department concerning debtors. Any person who
12 violates this subsection may be fined not less than \$50 nor more than \$1,000 or
13 imprisoned in the county jail for not less than 10 days or more than one year or both.

14 (6) USE OF INFORMATION BY DEPARTMENT. The department may use information
15 provided by a financial institution under this section only for matching records under
16 sub. (4), for administering the financial record matching program under this section,
17 and for pursuing the collection of amounts owed to the department by debtors. The
18 department may not disclose or retain information received from a financial
19 institution under this section concerning account holders who are not debtors.

20 (7) FINANCIAL INSTITUTION LIABILITY. A financial institution is not liable to any
21 person for disclosing information to the department in accordance with an
22 agreement under this section or for any other action that the financial institution
23 takes in good faith to comply with this section.

24 **SECTION 139.** 108.227 of the statutes is created to read:

1 **108.227 License denial, nonrenewal, discontinuation, suspension and**
2 **revocation based on delinquent unemployment insurance contributions.**

3 (1) DEFINITIONS. In this section:

4 (a) “Contribution” includes contributions under ss. 108.17 and 108.18, interest
5 for a nontimely payment or a fee assessed on an employer, an assessment under s.
6 108.19, any payment due for a forfeiture imposed upon an employing unit under s.
7 108.04 (11) (c), and any other penalty assessed by the department under this chapter
8 against an employing unit.

9 (b) “Credential” has the meaning given in s. 440.01 (2) (a), but does not include
10 a registration as an inactive licensee under s. 452.12 (6) (b).

11 (c) “Credentialing board” means a board, examining board or affiliated
12 credentialing board in the department of safety and professional services that grants
13 a credential.

14 (d) “Liable for delinquent contributions” means that a person has exhausted
15 all of the person’s remedies under s. 108.10 to challenge the assertion that the person
16 owes the department any contributions and the person is delinquent in the payment
17 of those contributions.

18 (e) “License” means any of the following:

19 1. An approval specified in s. 29.024 (2r) or a license specified in s. 169.35.

20 2. A license issued by the department of children and families under s. 48.66
21 (1) (a) to a child welfare agency, group home, shelter care facility, or child care center,
22 as required by s. 48.60, 48.625, 48.65, or 938.22 (7).

23 3. A license, certificate of approval, provisional license, conditional license,
24 certification, certification card, registration, permit, training permit or approval
25 specified in s. 50.35, 50.49 (6) (a) or (10), 51.038, 51.04, 51.42 (7) (b) 11., 51.421 (3)

1 (a), 51.45 (8), 146.40 (3) or (3m), 252.23 (2), 252.24 (2), 254.176, 254.20 (3), 255.08 (2)
2 (a), 256.15 (5) (a) or (b), (6g) (a), (7), or (8) (a) or (f) or 343.305 (6) (a) or a permit for
3 operation of a campground specified in s. 254.47 (1).

4 5. A license, as defined in s. 101.02 (20) (a).

5 6. A license or certificate of registration issued by the department of financial
6 institutions, or a division of it, under ss. 138.09, 138.12, 138.14, 217.06, 218.0101 to
7 218.0163, 218.02, 218.04, 218.05, 224.72, 224.725, 224.93 or under subch. IV of ch.
8 551.

9 7. A license described in s. 218.0114 (14) (a) and (g), a license described in s.
10 218.0114 (14) (b), (c) or (e), a license issued under s. 218.11, 218.12, 218.22, 218.32,
11 218.41, 343.61 or 343.62, a buyer identification card issued under s. 218.51 or a
12 certificate of registration issued under s. 341.51.

13 7m. A license issued under s. 562.05 or 563.24.

14 8. A license, registration or certification specified in s. 299.07 (1) (a).

15 9. A credential.

16 10. A license or permit granted by the department of public instruction.

17 11. A license to practice law.

18 12. A license issued under s. 628.04, 632.69 (2), or 633.14 or a temporary license
19 issued under s. 628.09.

20 13. A license issued by the government accountability board under s. 13.63 (1).

21 14. A permit under s. 170.12.

22 15. A certificate under s. 73.03 (50) or a certification under s. 73.09.

23 (f) “Licensing department” means the department of administration; the board
24 of commissioners of public lands; the department of children and families; the
25 government accountability board; the department of financial institutions; the

1 department of health services; the department of natural resources; the department
2 of public instruction; the department of revenue; the department of safety and
3 professional services; the office of the commissioner of insurance; or the department
4 of transportation.

5 (g) “Nondelinquency certificate” means a certificate that the department of
6 workforce development issues to a person and that states that the person is not liable
7 for delinquent contributions.

8 (2) DUTIES AND POWERS OF LICENSING DEPARTMENTS. (a) Each licensing
9 department and the supreme court, if the supreme court agrees, shall enter into a
10 memorandum of understanding with the department of workforce development
11 under sub. (4) (a) that requires the licensing department or supreme court to do all
12 of the following:

13 1. Request the department of workforce development to certify whether an
14 applicant for a license or license renewal or continuation is liable for delinquent
15 contributions. With respect to an applicant for a license granted by a credentialing
16 board, the department of safety and professional services shall make a request under
17 this subdivision. This subdivision does not apply to the department of transportation
18 with respect to licenses described in sub. (1) (e) 7.

19 2. Request the department of workforce development to certify whether a
20 license holder is liable for delinquent contributions. With respect to a holder of a
21 license granted by a credentialing board, the department of safety and professional
22 services shall make a request under this subdivision.

23 (b) Each licensing department and the supreme court, if the supreme court
24 agrees, shall do all of the following:

1 1. a. If, after a request is made under par. (a) 1. or 2., the department of
2 workforce development certifies that the license holder or applicant for a license or
3 license renewal or continuation is liable for delinquent contributions, revoke the
4 license or deny the application for the license or license renewal or continuation. The
5 department of transportation may suspend licenses described in sub. (1) (e) 7. in lieu
6 of revoking those licenses. A suspension, revocation, or denial under this subd. 1. a.
7 is not subject to administrative review or, except as provided in sub. (6), judicial
8 review. With respect to a license granted by a credentialing board, the department
9 of safety and professional services shall make a revocation or denial under this subd.
10 1. a. With respect to a license to practice law, the department of workforce
11 development shall not submit a certification under this subd. 1. a. to the supreme
12 court until after the license holder or applicant has exhausted his or her remedies
13 under subs. (5) (a) and (6) or has failed to make use of such remedies.

14 b. Mail a notice of suspension, revocation, or denial under subd. 1. a. to the
15 license holder or applicant. The notice shall include a statement of the facts that
16 warrant the suspension, revocation, or denial and a statement that the license holder
17 or applicant may, within 30 days after the date on which the notice of suspension,
18 revocation, or denial is mailed, file a written request with the department of
19 workforce development to have the certification of contribution delinquency on
20 which the suspension, revocation, or denial is based reviewed at a hearing under sub.
21 (5) (a) and that the license holder or applicant may seek judicial review under sub.
22 (6) of an affirmation under sub. (5) (b) 2. that the person is liable for delinquent
23 contributions. With respect to a license granted by a credentialing board, the
24 department of safety and professional services shall mail a notice under this subd.
25 1. b. With respect to a license to practice law, the department of workforce

1 development shall mail a notice under this subd. 1. b. and the notice shall indicate
2 that the license holder or applicant may request a hearing under sub. (5) (a) and may
3 request judicial review under sub. (6) and that the department of workforce
4 development will submit a certificate of delinquency to suspend, revoke, or deny a
5 license to practice law to the supreme court after the license holder or applicant has
6 exhausted his or her remedies under subs. (5) (a) and (6) or has failed to make use
7 of such remedies. A notice sent to a person who holds a license to practice law or who
8 is an applicant for a license to practice law shall also indicate that the department
9 of workforce development may not submit a certificate of delinquency to the supreme
10 court if the license holder or applicant pays the delinquent contributions in full or
11 enters into an agreement with the department of workforce development to satisfy
12 the delinquency.

13 2. Except as provided in subd. 2m., if notified by the department of workforce
14 development that the department of workforce development has affirmed a
15 certification of contribution delinquency after a hearing under sub. (5) (a), affirm a
16 suspension, revocation, or denial under subd. 1. a. With respect to a license granted
17 by a credentialing board, the department of safety and professional services shall
18 make an affirmation under this subdivision.

19 2m. With respect to a license to practice law, if notified by the department of
20 workforce development that the department of workforce development has affirmed
21 a certification of contribution delinquency after any requested review under subs. (5)
22 (a) and (6), decide whether to suspend, revoke, or deny a license to practice law.

23 3. If a person submits a nondelinquency certificate issued under sub. (5) (b) 1.,
24 reinstate the license or grant the application for the license or license renewal or
25 continuation, unless there are other grounds for suspending or revoking the license

1 or for denying the application for the license or license renewal or continuation. If
2 reinstatement is required under this subdivision, a person is not required to submit
3 a new application or other material or to take a new test. No separate fee may be
4 charged for reinstatement of a license under this subdivision. With respect to a
5 license granted by a credentialing board, the department of safety and professional
6 services shall reinstate a license or grant an application under this subdivision.

7 4. If a person whose license has been suspended or revoked or whose
8 application for a license or license renewal or continuation has been denied under
9 subd. 1. a. submits a nondelinquency certificate issued under sub. (3) (a) 2., reinstate
10 the license or grant the person's application for the license or license renewal or
11 continuation, unless there are other grounds for not reinstating the license or for
12 denying the application for the license or license renewal or continuation. With
13 respect to a license granted by a credentialing board, the department of safety and
14 professional services shall reinstate a license or grant an application under this
15 subdivision.

16 (c) 1. Each licensing department and the supreme court may require a license
17 holder or an applicant for a license or license renewal or continuation to provide the
18 following information upon request:

19 a. If the license holder or applicant is an individual and has a social security
20 number, the license holder's or applicant's social security number.

21 am. If the license holder or applicant is an individual and does not have a social
22 security number, a statement made or subscribed under oath or affirmation that the
23 license holder or applicant does not have a social security number. The form of the
24 statement shall be prescribed by the department of children and families. A license
25 issued in reliance upon a false statement submitted under this subd. 1. am. is invalid.

1 b. If the license holder or applicant is not an individual, the license holder's or
2 applicant's federal employer identification number.

3 2. A licensing department may not disclose any information received under
4 subd. 1. a. or b. to any person except to the department of workforce development for
5 the purpose of requesting certifications under par. (a) 1. or 2. in accordance with the
6 memorandum of understanding under sub. (4) and administering the
7 unemployment insurance program, to the department of revenue for the purpose of
8 requesting certifications under s. 73.0301 (2) (a) 1. or 2. in accordance with the
9 memorandum of understanding under s. 73.0301 (4) and administering state taxes,
10 and to the department of children and families for the purpose of administering s.
11 49.22.

12 **(3) DUTIES AND POWERS OF DEPARTMENT OF WORKFORCE DEVELOPMENT.** (a) The
13 department of workforce development shall do all of the following:

14 1. Enter into a memorandum of understanding with each licensing department
15 and the supreme court, if the supreme court agrees, under sub. (4) (a).

16 2. Upon the request of any applicant for issuance, renewal, continuation, or
17 reinstatement of a license whose license has been previously revoked or suspended
18 or whose application for a license or license renewal or continuation has been
19 previously denied under sub. (2) (b) 1. a., issue a nondelinquency certificate to the
20 applicant if the applicant is not liable for delinquent contributions.

21 3. Upon the request of any person whose license or certificate has been
22 previously revoked or denied under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),
23 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), reinstate the license or certificate
24 if the applicant is not liable for delinquent contributions.