

1 108.04 (2) (a) 2. As of that week, the individual has registered for work; and
2 as directed by the department;

3 **SECTION 75.** 108.04 (2) (a) 2. of the statutes, as affected by 2013 Wisconsin Acts
4 (Assembly Bill 15) and (this act), is repealed and recreated to read:

5 108.04 (2) (a) 2. Except as provided in s. 108.062 (10m), as of that week, the
6 individual has registered for work as directed by the department;

7 **SECTION 76.** 108.04 (2) (a) 3. (intro.) of the statutes is amended to read:

8 108.04 (2) (a) 3. (intro.) The individual conducts a reasonable search for
9 suitable work during that week, unless the search requirement is waived under par.
10 (b). The search for suitable work must include ~~2~~ at least 4 actions per week that
11 constitute a reasonable search as prescribed by rule of the department. This
12 subdivision does not apply to an individual if the department determines that the
13 individual is currently laid off from employment with an employer but there is a
14 reasonable expectation of reemployment of the individual by that employer. In
15 determining whether the individual has a reasonable expectation of reemployment
16 by an employer, the department shall request the employer to verify the individual's
17 employment status and shall also consider other factors, including:

18 **SECTION 77.** 108.04 (2) (a) 3. (intro.) of the statutes, as affected by 2013
19 Wisconsin Acts (Assembly Bill 15) and (this act), is repealed and recreated to
20 read:

21 108.04 (2) (a) 3. (intro.) The individual conducts a reasonable search for
22 suitable work during that week, unless the search requirement is waived under par.
23 (b) or s. 108.062 (10m). The search for suitable work must include at least 4 actions
24 per week that constitute a reasonable search as prescribed by rule of the department.
25 This subdivision does not apply to an individual if the department determines that

1 the individual is currently laid off from employment with an employer but there is
2 a reasonable expectation of reemployment of the individual by that employer. In
3 determining whether the individual has a reasonable expectation of reemployment
4 by an employer, the department shall request the employer to verify the individual's
5 employment status and shall also consider other factors, including:

6 **SECTION 78.** 108.04 (2) (a) 3. c. of the statutes is amended to read:

7 108.04 (2) (a) 3. c. Whether the individual has recall rights with the employer
8 under the terms of any applicable collective bargaining agreement;

9 **SECTION 79.** 108.04 (2) (a) 4. and 5. of the statutes are created to read:

10 108.04 (2) (a) 4. The claimant provides information or job application materials
11 that are requested by the department; and

12 5. The claimant participates in a public employment office workshop or
13 training program or in similar reemployment services that are required by the
14 department under sub. (15) (a) 2.

15 **SECTION 80.** 108.04 (2) (g) of the statutes is created to read:

16 108.04 (2) (g) 1. Each claimant shall create security credentials in order to
17 engage in transactions with the department, including the filing of an initial or
18 continued claim for benefits. The security credentials may consist of a personal
19 identification number, username, and password, or any other means prescribed by
20 the department.

21 2. If a claimant's security credentials are used in the filing of an initial or
22 continued claim for benefits or any other transaction, the individual using the
23 security credentials is presumed to have been the claimant or the claimant's
24 authorized agent. This presumption may be rebutted by a preponderance of evidence
25 showing that the claimant who created the security credentials or the claimant's

1 authorized agent was not the person who used the credentials in a given transaction.
2 If a claimant uses an agent to engage in any transaction with the department using
3 the claimant's security credentials, the claimant is responsible for the actions of the
4 agent. If a claimant who created security credentials or the claimant's authorized
5 agent divulges the credentials to another person, or fails to take adequate measures
6 to protect the credentials from being divulged to an unauthorized person, the
7 department is not obligated to pursue recovery of, or to reimburse the claimant for,
8 benefits payable to the claimant that were erroneously paid to another person.

9 **SECTION 81.** 108.04 (2) (h) of the statutes is created to read:

10 108.04 (2) (h) A claimant shall, when the claimant first files a claim for benefits
11 under this chapter and during each subsequent week the claimant files for benefits
12 under this chapter, inform the department whether he or she is receiving social
13 security disability insurance benefits under 42 USC ch. 7 subch. II.

14 **SECTION 82.** 108.04 (2) (i) of the statutes is created to read:

15 108.04 (2) (i) 1. There is a rebuttable presumption that a claimant who is
16 subject to the requirement under par. (a) 3. to conduct a reasonable search for
17 suitable work has not conducted a reasonable search for suitable work in a given
18 week if all of the following apply:

19 a. The claimant was last employed by a temporary help company.

20 b. The temporary help company required the claimant to contact the temporary
21 help company for an assignment weekly, or less often as prescribed by the temporary
22 help company, and the company gave the claimant written notice of that requirement
23 at the time the claimant was initially employed by the company.

1 c. During that week, the claimant was required to contact the temporary help
2 company for an assignment and the claimant did not contact the temporary help
3 company for an assignment.

4 d. The temporary help company submits a notice to the department within 10
5 business days after the end of that week reporting that the claimant did not contact
6 the company for an assignment.

7 2. A claimant may only rebut the presumption under subd. 1. if the claimant
8 demonstrates one of the following to the department for a given week:

9 a. That the claimant did contact the temporary help company for an
10 assignment during that week.

11 b. That the claimant was not informed of the requirement to contact the
12 temporary help company or had other good cause for his or her failure to contact the
13 temporary help company for an assignment during that week.

14 3. If a claimant who was last employed by a temporary help company contacts
15 the temporary help company during a given week for an assignment, that contact
16 constitutes one action that constitutes a reasonable search for suitable work, for
17 purposes of par. (a) 3.

18 **SECTION 83.** 108.04 (5) of the statutes is renumbered 108.04 (5) (intro.) and
19 amended to read:

20 108.04 (5) DISCHARGE FOR MISCONDUCT. (intro.) ~~Unless sub. (5g) results in~~
21 ~~disqualification, an~~ An employee whose work is terminated by an employing unit for
22 misconduct by the employee connected with the employee's work is ineligible to
23 receive benefits until 7 weeks have elapsed since the end of the week in which the
24 discharge occurs and the employee earns wages after the week in which the
25 discharge occurs equal to at least 14 times the employee's weekly benefit rate under

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1 s. 108.05 (1) in employment or other work covered by the unemployment insurance
2 law of any state or the federal government. For purposes of requalification, the
3 employee's weekly benefit rate shall be ~~that~~ the rate which that would have been paid
4 had the discharge not occurred. The wages paid to an employee by an employer
5 which terminates employment of the employee for misconduct connected with the
6 employee's employment shall be excluded from the employee's base period wages
7 under s. 108.06 (1) for purposes of benefit entitlement. This subsection does not
8 preclude an employee who has employment with an employer other than the
9 employer which terminated the employee for misconduct from establishing a benefit
10 year using the base period wages excluded under this subsection if the employee
11 qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall
12 charge to the fund's balancing account any benefits otherwise chargeable to the
13 account of an employer that is subject to the contribution requirements under ss.
14 108.17 and 108.18 from which base period wages are excluded under this subsection.
15 For purposes of this subsection, "misconduct" means one or more actions or conduct
16 evinced such willful or wanton disregard of an employer's interest as is found in
17 deliberate violations or disregard of standards of behavior which an employer has a
18 right to expect of his or her employees, or in carelessness or negligence of such degree
19 or recurrence as to manifest culpability, wrongful intent, or evil design of equal
20 severity to such disregard, or to show an intentional and substantial disregard of an
21 employer's interests, or of an employee's duties and obligations to his or her
22 employer. In addition, "misconduct" includes:

23 **SECTION 84.** 108.04 (5) (a) to (g) of the statutes are created to read:

1 108.04 (5) (a) A violation by an employee of an employer's reasonable written
2 policy concerning the use of alcohol beverages, or use of a controlled substance or a
3 controlled substance analog, if the employee:

4 1. Had knowledge of the alcohol beverage or controlled substance policy; and

5 2. Admitted to the use of alcohol beverages or a controlled substance or
6 controlled substance analog or tested positive for the use of alcohol beverages or a
7 controlled substance or controlled substance analog in a test used by the employer
8 in accordance with a testing methodology approved by the department.

9 (b) Theft of an employer's property or services with intent to deprive the
10 employer of the property or services permanently, theft of currency of any value,
11 felonious conduct connected with an employee's employment with his or her
12 employer, or intentional or negligent conduct by an employee that causes substantial
13 damage to his or her employer's property.

14 (c) Conviction of an employee of a crime or other offense subject to civil
15 forfeiture, while on or off duty, if the conviction makes it impossible for the employee
16 to perform the duties that the employee performs for his or her employer.

17 (d) One or more threats or acts of harassment, assault, or other physical
18 violence instigated by an employee at the workplace of his or her employer.

19 (e) Absenteeism by an employee on more than 2 occasions within a 120-day
20 period, unless otherwise specified by his or her employer in an employment manual
21 of which the employee has acknowledged receipt with his or her signature, or
22 excessive tardiness by an employee in violation of a policy of the employer that has
23 been communicated to the employee, if the employee does not provide to his or her
24 employer both notice and one or more valid reasons for the absenteeism or tardiness.

1 (f) Unless directed by an employee's employer, falsifying business records of the
2 employer.

3 (g) Unless directed by the employer, a willful and deliberate violation of a
4 written and uniformly applied standard or regulation of the federal government or
5 a state or tribal government by an employee of an employer that is licensed or
6 certified by a governmental agency, which standard or regulation has been
7 communicated by the employer to the employee and which violation would cause the
8 employer to be sanctioned or to have its license or certification suspended by the
9 agency.

10 **SECTION 85.** 108.04 (5g) of the statutes is repealed and recreated to read:

11 108.04 (5g) DISCHARGE FOR SUBSTANTIAL FAULT. (a) An employee whose work is
12 terminated by an employing unit for substantial fault by the employee connected
13 with the employee's work is ineligible to receive benefits until 10 weeks have elapsed
14 since the end of the week in which the discharge occurs and the employee earns
15 wages after the week in which the termination occurs equal to at least 10 times the
16 employee's weekly benefit rate under s. 108.05 (1) in employment or other work
17 covered by the unemployment insurance law of any state or the federal government.
18 For purposes of requalification, the employee's benefit rate shall be the rate that
19 would have been paid had the discharge not occurred. For purposes of this
20 paragraph, "substantial fault" includes those acts or omissions of an employee over
21 which the employee exercised reasonable control and which violate reasonable
22 requirements of the employee's employer but does not include any of the following:

23 1. One or more minor infractions of rules unless an infraction is repeated after
24 the employer warns the employee about the infraction.

25 2. One or more inadvertent errors made by the employee.

1 3. Any failure of the employee to perform work because of insufficient skill,
2 ability, or equipment.

3 (b) The department shall charge to the fund's balancing account the cost of any
4 benefits paid to an employee that are otherwise chargeable to the account of an
5 employer that is subject to the contribution requirements under ss. 108.17 and
6 108.18 if the employee is discharged by the employer and paragraph (a) applies.

7 **SECTION 86.** 108.04 (7) (a) of the statutes is amended to read:

8 108.04 (7) (a) If an employee terminates work with an employing unit, the
9 employee is ineligible to receive benefits until ~~4 weeks have elapsed since the end~~
10 ~~of the week in which the termination occurs and~~ the employee earns wages after the
11 week in which the termination occurs equal to at least ~~4~~ 6 times the employee's
12 weekly benefit rate under s. 108.05 (1) in employment or other work covered by the
13 unemployment insurance law of any state or the federal government. For purposes
14 of requalification, the employee's weekly benefit rate shall be that rate which would
15 have been paid had the termination not occurred. This paragraph does not preclude
16 an employee from establishing a benefit year by using the base period wages paid by
17 the employer from which the employee voluntarily terminated, if the employee is
18 qualified to establish a benefit year under s. 108.06 (2) (a).

19 **SECTION 87.** 108.04 (7) (d), (g), (j), (k), (m), (n), (o), (p) and (r) of the statutes are
20 repealed.

21 **SECTION 88.** 108.04 (7) (e) of the statutes is amended to read:

22 108.04 (7) (e) Paragraph (a) does not apply if the department determines that
23 the employee accepted work which the employee could have failed to accept with good
24 cause under sub. (8) and terminated such work with the same good cause and within
25 the first ~~10 weeks~~ 30 calendar days after starting the work, or that the employee

1 accepted work which the employee could have refused under sub. (9) and terminated
2 such work within the first ~~10 weeks~~ 30 calendar days after starting the work. For
3 purposes of this paragraph, an employee has the same good cause for voluntarily
4 terminating work if the employee could have failed to accept the work under sub. (8)
5 (d) when it was offered, regardless of the reason articulated by the employee for the
6 termination.

7 **SECTION 89.** 108.04 (7) (h) of the statutes is amended to read:

8 108.04 (7) (h) The department shall charge to the fund's balancing account
9 benefits paid to an employee that are otherwise chargeable to the account of an
10 employer that is subject to the contribution requirements of ss. 108.17 and 108.18
11 if the employee voluntarily terminates employment with that employer and par. (a),
12 (c), ~~(d)~~, (e), ~~(k)~~, (L), ~~(o)~~, ~~(p)~~, (q), (s), or (t) applies.

13 **SECTION 90.** 108.04 (7) (L) (intro.) of the statutes is amended to read:

14 108.04 (7) (L) (intro.) Paragraph (a) does not apply if the department
15 determines that the employee terminated work to accept employment or other work
16 covered by the unemployment insurance law of any state or the federal government,
17 ~~and earned wages in the subsequent work equal to at least 4 times the employee's~~
18 ~~weekly benefit rate under s. 108.05 (1) if the work:~~

19 **SECTION 91.** 108.04 (7) (t) of the statutes is renumbered 108.04 (7) (t) (intro.)
20 and amended to read:

21 108.04 (7) (t) (intro.) Paragraph (a) does not apply if the department
22 determines that the all of the following apply to an employee:

23 1. The employee's spouse changed his or her place of employment is a member
24 of the U.S. armed forces on active duty.

1 2. The employee's spouse was required by the U.S. armed forces to relocate to
2 a place to which it is impractical for the employee to commute and the

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

5 **SECTION 92.** 108.04 (8) (a) and (c) of the statutes are amended to read:

6 108.04 (8) (a) If an employee fails, without good cause, to accept suitable work
7 when offered, the employee is ineligible to receive benefits until ~~4 weeks have~~
8 ~~elapsed since the end of the week in which the failure occurs and~~ the employee earns
9 wages after the week in which the failure occurs equal to at least ~~4~~ 6 times the
10 employee's weekly benefit rate under s. 108.05 (1) in employment or other work
11 covered by the unemployment insurance law of any state or the federal government.
12 For purposes of requalification, the employee's weekly benefit rate shall be that rate
13 which would have been paid had the failure not occurred. This paragraph does not
14 preclude an employee from establishing a benefit year during a period in which the
15 employee is ineligible to receive benefits under this paragraph if the employee
16 qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall
17 charge to the fund's balancing account any benefits otherwise chargeable to the
18 account of an employer that is subject to the contribution requirements under ss.
19 108.17 and 108.18 whenever an employee of that employer fails, without good cause,
20 to accept suitable work offered by that employer.

21 (c) If an employee fails, without good cause, to return to work with a former
22 employer that recalls the employee within 52 weeks after the employee last worked
23 for that employer, the employee is ineligible to receive benefits until ~~4 weeks have~~
24 ~~elapsed since the end of the week in which the failure occurs and~~ the employee earns
25 wages after the week in which the failure occurs equal to at least ~~4~~ 6 times the

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1 employee's weekly benefit rate under s. 108.05 (1) in employment or other work
2 covered by the unemployment insurance law of any state or the federal government.
3 For purposes of requalification, the employee's weekly benefit rate shall be that rate
4 which would have been paid had the failure not occurred. This paragraph does not
5 preclude an employee from establishing a benefit year during a period in which the
6 employee is ineligible to receive benefits under this paragraph if the employee
7 qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall
8 charge to the fund's balancing account any benefits otherwise chargeable to the
9 account of any employer that is subject to the contribution requirements under ss.
10 108.17 and 108.18 whenever an employee of that employer fails, without good cause,
11 to return to work with that employer. If an employee receives actual notice of a recall
12 to work, par. (a) applies in lieu of this paragraph.

13 **SECTION 93.** 108.04 (12) (f) of the statutes is created to read:

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

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

22 **SECTION 94.** 108.04 (15) of the statutes is created to read:

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

1 1. Use the information or materials provided under sub. (2) (a) 4. to assess a
2 claimant's efforts, skills, and ability to find or obtain work and to develop a list of
3 potential opportunities for a claimant to obtain suitable work. A claimant who
4 otherwise satisfies the requirement under sub. (2) (a) 3. is not required to apply for
5 any specific positions on the list in order to satisfy that requirement.

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

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

12 **SECTION 95.** 108.05 (1) (n) to (p) of the statutes are repealed.

13 **SECTION 96.** 108.05 (1) (q) (intro.) of the statutes is amended to read:

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

1 the employee in lieu of the amount shown in the following schedule: [See Figure
2 108.05 (1) (q) following]

3 **SECTION 97.** 108.05 (1) (q) (intro.) of the statutes, as affected by 2013 Wisconsin
4 Acts (Assembly Bill 15) and (this act), is repealed and recreated to read:

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

19 **SECTION 98.** 108.05 (1) (r) (intro.) of the statutes, as created by 2013 Wisconsin
20 Act (this act), is repealed and recreated to read:

21 108.05 (1) (r) (intro.) Except as provided in s. 108.062 (6) (a), each eligible
22 employee shall be paid benefits for each week of total unemployment that
23 commences on or after January 5, 2014, at the weekly benefit rate specified in this
24 paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4 percent
25 of the employee's base period wages that were paid during that quarter of the

1 employee's base period in which the employee was paid the highest total wages,
2 rounded down to the nearest whole dollar, except that, if that amount is less than the
3 minimum amount shown in the following schedule, no benefits are payable to the
4 employee and, if that amount is more than the maximum amount shown in the
5 following schedule, the employee's weekly benefit rate shall be the maximum
6 amount shown in the following schedule and except that, if the employee's benefits
7 are exhausted during any week under s. 108.06 (1), the employee shall be paid the
8 remaining amount of benefits payable to the employee in lieu of the amount shown
9 in the following schedule: [See Figure 108.05 (1) (r) following]

10 **SECTION 99.** 108.05 (1) (r) of the statutes is created to read:

11 108.05 (1) (r) Each eligible employee shall be paid benefits for each week of total
12 unemployment that commences on or after January 5, 2014, at the weekly benefit
13 rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate
14 shall equal 4 percent of the employee's base period wages that were paid during that
15 quarter of the employee's base period in which the employee was paid the highest
16 total wages, rounded down to the nearest whole dollar, except that, if that amount
17 is less than the minimum amount shown in the following schedule, no benefits are
18 payable to the employee and, if that amount is more than the maximum amount
19 shown in the following schedule, the employee's weekly benefit rate shall be the
20 maximum amount shown in the following schedule and except that, if the employee's
21 benefits are exhausted during any week under s. 108.06 (1), the employee shall be
22 paid the remaining amount of benefits payable to the employee in lieu of the amount
23 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
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

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46.	2,450.00	to	2,474.99	98
47.	2,475.00	to	2,499.99	99
48.	2,500.00	to	2,524.99	100
49.	2,525.00	to	2,549.99	101
50.	.....	2,550.00	to	2,574.99	.....	102
51.	.....	2,575.00	to	2,599.99	.....	103
52.	.....	2,600.00	to	2,624.99	.....	104
53.	.....	2,625.00	to	2,649.99	.....	105
54.	.....	2,650.00	to	2,674.99	.....	106
55.	.....	2,675.00	to	2,699.99	.....	107
56.	.....	2,700.00	to	2,724.99	.....	108
57.	.....	2,725.00	to	2,749.99	.....	109
58.	.....	2,750.00	to	2,774.99	.....	110
59.	.....	2,775.00	to	2,799.99	.....	111
60.	.....	2,800.00	to	2,824.99	.....	112
61.	.....	2,825.00	to	2,849.99	.....	113
62.	.....	2,850.00	to	2,874.99	.....	114
63.	.....	2,875.00	to	2,899.99	.....	115
64.	.....	2,900.00	to	2,924.99	.....	116
65.	.....	2,925.00	to	2,949.99	.....	117
66.	.....	2,950.00	to	2,974.99	.....	118
67.	.....	2,975.00	to	2,999.99	.....	119
68.	.....	3,000.00	to	3,024.99	.....	120
69.	.....	3,025.00	to	3,049.99	.....	121

70.	.....	3,050.00	to	3,074.99	.....	122
71.	.....	3,075.00	to	3,099.99	.....	123
72.	.....	3,100.00	to	3,124.99	.....	124
73.	.....	3,125.00	to	3,149.99	.....	125
74.	.....	3,150.00	to	3,174.99	.....	126
75.	.....	3,175.00	to	3,199.99	.....	127
76.	.....	3,200.00	to	3,224.99	.....	128
77.	.....	3,225.00	to	3,249.99	.....	129
78.	.....	3,250.00	to	3,274.99	.....	130
79.	.....	3,275.00	to	3,299.99	.....	131
80.	.....	3,300.00	to	3,324.99	.....	132
81.	.....	3,325.00	to	3,349.99	.....	133
82.	.....	3,350.00	to	3,374.99	.....	134
83.	.....	3,375.00	to	3,399.99	.....	135
84.	.....	3,400.00	to	3,424.99	.....	136
85.	.....	3,425.00	to	3,449.99	.....	137
86.	.....	3,450.00	to	3,474.99	.....	138
87.	.....	3,475.00	to	3,499.99	.....	139
88.	.....	3,500.00	to	3,524.99	.....	140
89.	.....	3,525.00	to	3,549.99	.....	141
90.	.....	3,550.00	to	3,574.99	.....	142
91.	.....	3,575.00	to	3,599.99	.....	143
92.	.....	3,600.00	to	3,624.99	.....	144
93.	.....	3,625.00	to	3,649.99	.....	145

94.	.....	3,650.00	to	3,674.99	.....	146
95.	.....	3,675.00	to	3,699.99	.....	147
96.	.....	3,700.00	to	3,724.99	.....	148
97.	.....	3,725.00	to	3,749.99	.....	149
98.	.....	3,750.00	to	3,774.99	.....	150
99.	.....	3,775.00	to	3,799.99	.....	151
100.	.....	3,800.00	to	3,824.99	.....	152
101.	.....	3,825.00	to	3,849.99	.....	153
102.	.....	3,850.00	to	3,874.99	.....	154
103.	.....	3,875.00	to	3,899.99	.....	155
104.	.....	3,900.00	to	3,924.99	.....	156
105.	.....	3,925.00	to	3,949.99	.....	157
106.	.....	3,950.00	to	3,974.99	.....	158
107.	.....	3,975.00	to	3,999.99	.....	159
108.	.....	4,000.00	to	4,024.99	.....	160
109.	.....	4,025.00	to	4,049.99	.....	161
110.	.....	4,050.00	to	4,074.99	.....	162
111.	.....	4,075.00	to	4,099.99	.....	163
112.	.....	4,100.00	to	4,124.99	.....	164
113.	.....	4,125.00	to	4,149.99	.....	165
114.	.....	4,150.00	to	4,174.99	.....	166
115.	.....	4,175.00	to	4,199.99	.....	167
116.	.....	4,200.00	to	4,224.99	.....	168
117.	.....	4,225.00	to	4,249.99	.....	169

118.	.....	4,250.00	to	4,274.99	.....	170
119.	.....	4,275.00	to	4,299.99	.....	171
120.	.....	4,300.00	to	4,324.99	.....	172
121.	.....	4,325.00	to	4,349.99	.....	173
122.	.....	4,350.00	to	4,374.99	.....	174
123.	.....	4,375.00	to	4,399.99	.....	175
124.	.....	4,400.00	to	4,424.99	.....	176
125.	.....	4,425.00	to	4,449.99	.....	177
126.	.....	4,450.00	to	4,474.99	.....	178
127.	.....	4,475.00	to	4,499.99	.....	179
128.	.....	4,500.00	to	4,524.99	.....	180
129.	.....	4,525.00	to	4,549.99	.....	181
130.	.....	4,550.00	to	4,574.99	.....	182
131.	.....	4,575.00	to	4,599.99	.....	183
132.	.....	4,600.00	to	4,624.99	.....	184
133.	.....	4,625.00	to	4,649.99	.....	185
134.	.....	4,650.00	to	4,674.99	.....	186
135.	.....	4,675.00	to	4,699.99	.....	187
136.	.....	4,700.00	to	4,724.99	.....	188
137.	.....	4,725.00	to	4,749.99	.....	189
138.	.....	4,750.00	to	4,774.99	.....	190
139.	.....	4,775.00	to	4,799.99	.....	191
140.	.....	4,800.00	to	4,824.99	.....	192
141.	.....	4,825.00	to	4,849.99	.....	193

142.	.....	4,850.00	to	4,874.99	.....	194
143.	.....	4,875.00	to	4,899.99	.....	195
144.	.....	4,900.00	to	4,924.99	.....	196
145.	.....	4,925.00	to	4,949.99	.....	197
146.	.....	4,950.00	to	4,974.99	.....	198
147.	.....	4,975.00	to	4,999.99	.....	199
148.	.....	5,000.00	to	5,024.99	.....	200
149.	.....	5,025.00	to	5,049.99	.....	201
150.	.....	5,050.00	to	5,074.99	.....	202
151.	.....	5,075.00	to	5,099.99	.....	203
152.	.....	5,100.00	to	5,124.99	.....	204
153.	.....	5,125.00	to	5,149.99	.....	205
154.	.....	5,150.00	to	5,174.99	.....	206
155.	.....	5,175.00	to	5,199.99	.....	207
156.	.....	5,200.00	to	5,224.99	.....	208
157.	.....	5,225.00	to	5,249.99	.....	209
158.	.....	5,250.00	to	5,274.99	.....	210
159.	.....	5,275.00	to	5,299.99	.....	211
160.	.....	5,300.00	to	5,324.99	.....	212
161.	.....	5,325.00	to	5,349.99	.....	213
162.	.....	5,350.00	to	5,374.99	.....	214
163.	.....	5,375.00	to	5,399.99	.....	215
164.	.....	5,400.00	to	5,424.99	.....	216
165.	.....	5,425.00	to	5,449.99	.....	217

166.	.....	5,450.00	to	5,474.99	.....	218
167.	.....	5,475.00	to	5,499.99	.....	219
168.	.....	5,500.00	to	5,524.99	.....	220
169.	.....	5,525.00	to	5,549.99	.....	221
170.	.....	5,550.00	to	5,574.99	.....	222
171.	.....	5,575.00	to	5,599.99	.....	223
172.	.....	5,600.00	to	5,624.99	.....	224
173.	.....	5,625.00	to	5,649.99	.....	225
174.	.....	5,650.00	to	5,674.99	.....	226
175.	.....	5,675.00	to	5,699.99	.....	227
176.	.....	5,700.00	to	5,724.99	.....	228
177.	.....	5,725.00	to	5,749.99	.....	229
178.	.....	5,750.00	to	5,774.99	.....	230
179.	.....	5,775.00	to	5,799.99	.....	231
180.	.....	5,800.00	to	5,824.99	.....	232
181.	.....	5,825.00	to	5,849.99	.....	233
182.	.....	5,850.00	to	5,874.99	.....	234
183.	.....	5,875.00	to	5,899.99	.....	235
184.	.....	5,900.00	to	5,924.99	.....	236
185.	.....	5,925.00	to	5,949.99	.....	237
186.	.....	5,950.00	to	5,974.99	.....	238
187.	.....	5,975.00	to	5,999.99	.....	239
188.	.....	6,000.00	to	6,024.99	.....	240
189.	.....	6,025.00	to	6,049.99	.....	241

190.	.....	6,050.00	to	6,074.99	.....	242
191.	.....	6,075.00	to	6,099.99	.....	243
192.	.....	6,100.00	to	6,124.99	.....	244
193.	.....	6,125.00	to	6,149.99	.....	245
194.	.....	6,150.00	to	6,174.99	.....	246
195.	.....	6,175.00	to	6,199.99	.....	247
196.	.....	6,200.00	to	6,224.99	.....	248
197.	.....	6,225.00	to	6,249.99	.....	249
198.	.....	6,250.00	to	6,274.99	.....	250
199.	.....	6,275.00	to	6,299.99	.....	251
200.	.....	6,300.00	to	6,324.99	.....	252
201.	.....	6,325.00	to	6,349.99	.....	253
202.	.....	6,350.00	to	6,374.99	.....	254
203.	.....	6,375.00	to	6,399.99	.....	255
204.	.....	6,400.00	to	6,424.99	.....	256
205.	.....	6,425.00	to	6,449.99	.....	257
206.	.....	6,450.00	to	6,474.99	.....	258
207.	.....	6,475.00	to	6,499.99	.....	259
208.	.....	6,500.00	to	6,524.99	.....	260
209.	.....	6,525.00	to	6,549.99	.....	261
210.	.....	6,550.00	to	6,574.99	.....	262
211.	.....	6,575.00	to	6,599.99	.....	263
212.	.....	6,600.00	to	6,624.99	.....	264
213.	.....	6,625.00	to	6,649.99	.....	265

214.	.....	6,650.00	to	6,674.99	.....	266
215.	.....	6,675.00	to	6,699.99	.....	267
216.	.....	6,700.00	to	6,724.99	.....	268
217.	.....	6,725.00	to	6,749.99	.....	269
218.	.....	6,750.00	to	6,774.99	.....	270
219.	.....	6,775.00	to	6,799.99	.....	271
220.	.....	6,800.00	to	6,824.99	.....	272
221.	.....	6,825.00	to	6,849.99	.....	273
222.	.....	6,850.00	to	6,874.99	.....	274
223.	.....	6,875.00	to	6,899.99	.....	275
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

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238.	7,250.00	to	7,274.99	290
239.	7,275.00	to	7,299.99	291
240.	7,300.00	to	7,324.99	292
241.	7,325.00	to	7,349.99	293
242.	.....	7,350.00	to	7,374.99	.....	294
243.	.....	7,375.00	to	7,399.99	.....	295
244.	.....	7,400.00	to	7,424.99	.....	296
245.	.....	7,425.00	to	7,449.99	.....	297
246.	.....	7,450.00	to	7,474.99	.....	298
247.	.....	7,475.00	to	7,499.99	.....	299
248.	.....	7,500.00	to	7,524.99	.....	300
249.	.....	7,525.00	to	7,549.99	.....	301
250.	.....	7,550.00	to	7,574.99	.....	302
251.	.....	7,575.00	to	7,599.99	.....	303
252.	.....	7,600.00	to	7,624.99	.....	304
253.	.....	7,625.00	to	7,649.99	.....	305
254.	.....	7,650.00	to	7,674.99	.....	306
255.	.....	7,675.00	to	7,699.99	.....	307
256.	.....	7,700.00	to	7,724.99	.....	308
257.	.....	7,725.00	to	7,749.99	.....	309
258.	.....	7,750.00	to	7,774.99	.....	310
259.	.....	7,775.00	to	7,799.99	.....	311
260.	.....	7,800.00	to	7,824.99	.....	312
261.	.....	7,825.00	to	7,849.99	.....	313

262.	.....	7,850.00	to	7,874.99	.....	314
263.	.....	7,875.00	to	7,899.99	.....	315
264.	.....	7,900.00	to	7,924.99	.....	316
265.	.....	7,925.00	to	7,949.99	.....	317
266.	.....	7,950.00	to	7,974.99	.....	318
267.	.....	7,975.00	to	7,999.99	.....	319
268.	.....	8,000.00	to	8,024.99	.....	320
269.	.....	8,025.00	to	8,049.99	.....	321
270.	.....	8,050.00	to	8,074.99	.....	322
271.	.....	8,075.00	to	8,099.99	.....	323
272.	.....	8,100.00	to	8,124.99	.....	324
273.	.....	8,125.00	to	8,149.99	.....	325
274.	.....	8,150.00	to	8,174.99	.....	326
275.	.....	8,175.00	to	8,199.99	.....	327
276.	.....	8,200.00	to	8,224.99	.....	328
277.	.....	8,225.00	to	8,249.99	.....	329
278.	.....	8,250.00	to	8,274.99	.....	330
279.	.....	8,275.00	to	8,299.99	.....	331
280.	.....	8,300.00	to	8,324.99	.....	332
281.	.....	8,325.00	to	8,349.99	.....	333
282.	.....	8,350.00	to	8,374.99	.....	334
283.	.....	8,375.00	to	8,399.99	.....	335
284.	.....	8,400.00	to	8,424.99	.....	336
285.	.....	8,425.00	to	8,449.99	.....	337

SECTION 99

286.	.....	8,450.00	to	8,474.99	.....	338
287.	.....	8,475.00	to	8,499.99	.....	339
288.	.....	8,500.00	to	8,524.99	.....	340
289.	.....	8,525.00	to	8,549.99	.....	341
290.	.....	8,550.00	to	8,574.99	.....	342
291.	.....	8,575.00	to	8,599.99	.....	343
292.	.....	8,600.00	to	8,624.99	.....	344
293.	.....	8,625.00	to	8,649.99	.....	345
294.	.....	8,650.00	to	8,674.99	.....	346
295.	.....	8,675.00	to	8,699.99	.....	347
296.	.....	8,700.00	to	8,724.99	.....	348
297.	.....	8,725.00	to	8,749.99	.....	349
298.	.....	8,750.00	to	8,774.99	.....	350
299.	.....	8,775.00	to	8,799.99	.....	351
300.	.....	8,800.00	to	8,824.99	.....	352
301.	.....	8,825.00	to	8,849.99	.....	353
302.	.....	8,850.00	to	8,874.99	.....	354
303.	.....	8,875.00	to	8,899.99	.....	355
304.	.....	8,900.00	to	8,924.99	.....	356
305.	.....	8,925.00	to	8,949.99	.....	357
306.	.....	8,950.00	to	8,974.99	.....	358
307.	.....	8,975.00	to	8,999.99	.....	359
308.	.....	9,000.00	to	9,024.99	.....	360
309.	.....	9,025.00	to	9,049.99	.....	361

310.	9,050.00	to	9,074.99	362
311.	9,075.00	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 100.** 108.05 (2) (c) of the statutes is amended to read:

2 108.05 (2) (c) This chapter’s maximum weekly benefit rate, as to weeks of
3 unemployment in the ensuing half year, shall equal the result obtained by rounding
4 $66\frac{2}{3}\%$ of the “average wages per average week” to the nearest multiple of one
5 dollar, and the minimum weekly benefit rate shall be an amount which is ~~15%~~ 14.6
6 percent of the maximum rate and adjusted, if not a multiple of one dollar, to the next
7 lower multiple of one dollar.

8 **SECTION 101.** 108.05 (3) (a) of the statutes is amended to read:

9 108.05 (3) (a) Except as provided in pars. (c), (d) and (dm) if an eligible employee
10 earns wages in a given week, the first \$30 of the wages shall be disregarded and the
11 employee’s applicable weekly benefit payment shall be reduced by 67% of the
12 remaining amount, except that no such employee is eligible for benefits if the
13 employee’s benefit payment would be less than \$5 for any week. For purposes of this
14 paragraph, “wages” includes ~~any salary reduction amounts earned that are not~~
15 ~~wages and that are deducted from the salary of a claimant by an employer pursuant~~

SECTION 101

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

8 **SECTION 102.** 108.05 (3) (a) of the statutes, as affected by 2013 Wisconsin Acts
9 (Assembly Bill 15) and (this act), is repealed and recreated to read:

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

21 **SECTION 103.** 108.05 (3) (c) (intro.) of the statutes is amended to read:

22 108.05 (3) (c) (intro.) ~~A- Except as provided in par. (cm), a~~ claimant is ineligible
23 to receive any benefits for a week in which one or more of the following applies to the
24 claimant for 32 or more hours in that week:

1 **SECTION 104.** 108.05 (3) (c) (intro.) of the statutes, as affected by 2013
2 Wisconsin Acts (Assembly Bill 15) and (this act), is repealed and recreated to
3 read:

4 108.05 (3) (c) (intro.) Except when otherwise authorized in an approved
5 work-share program under s. 108.062 and except as provided in par. (cm), a claimant
6 is ineligible to receive any benefits for a week in which one or more of the following
7 applies to the claimant for 32 or more hours in that week:

8 **SECTION 105.** 108.05 (3) (cm) of the statutes is created to read:

9 108.05 (3) (cm) 1. In this paragraph:

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

13 b. “State or federal holiday” means a day specified in s. 230.35 (4) (a) or in 5 USC
14 6103 (a).

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

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

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

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

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

3 **SECTION 106.** 108.06 (1) of the statutes is amended to read:

4 108.06 (1) Except as provided in ~~subs. sub. (6) and (7)~~ and ss. 108.141 and
5 108.142, no claimant may receive total benefits based on employment in a base
6 period greater than ~~26 times~~ the number of weeks determined under s. 108.06 (1m)
7 multiplied by the claimant's weekly benefit rate under s. 108.05 (1) or 40% of the
8 claimant's base period wages, whichever is lower. Except as provided in ~~subs. sub.~~
9 ~~(6) and (7)~~ and ss. 108.141 and 108.142, if a claimant's base period wages are reduced
10 or canceled under s. 108.04 (5) or (18), or suspended under s. 108.04 (1) (f), (10) (a),
11 or (17), the claimant may not receive total benefits based on employment in a base
12 period greater than ~~26 times~~ the number of weeks determined under s. 108.06 (1m)
13 multiplied by the claimant's weekly benefit rate under s. 108.05 (1) or 40% of the base
14 period wages not reduced, canceled or suspended which were paid or payable to the
15 claimant, whichever is lower.

16 **SECTION 107.** 108.06 (1m) of the statutes is created to read:

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

Figure 108.06 (1m) (a):

<u>Wisconsin rate of insured unemployment</u>	<u>Maximum weeks of benefits</u>
8 percent or higher	26
At least 7.5 percent but less than 8 percent	24
At least 7.0 percent but less than 7.5 percent	22
At least 6.5 percent but less than 7.0 percent	20
At least 6.0 percent but less than 6.5 percent	18
At least 5.5 percent but less than 6.0 percent	16
At least 5.0 percent but less than 5.5 percent	14
Less than 5.0 percent	12

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

5 **SECTION 108.** 108.06 (2) (c) of the statutes is amended to read:

6 108.06 (2) (c) No benefits are payable to a claimant for any week of
7 unemployment not occurring during the claimant's benefit year except under ~~sub. (7)~~
8 and ss. 108.141 and 108.142.

9 **SECTION 109.** 108.06 (2) (cm) of the statutes is amended to read:

10 108.06 (2) (cm) If an employee qualifies to receive benefits using the base period
11 described in s. 108.02 (4) (b), the wages used to compute the employee's benefit
12 entitlement are not available for use in any subsequent benefit computation for the
13 same employee, except under ~~sub. (7)~~ and s. 108.141 or 108.142.

14 **SECTION 110.** 108.06 (3) of the statutes is amended to read:

15 108.06 (3) There shall be payable to an employee, for weeks ending within the
16 employee's benefit year, only those benefits computed for that benefit year based on
17 the wages paid to the employee in the immediately preceding base period. Wages

1 used in a given benefit computation are not available for use in any subsequent
2 benefit computation except under ~~sub. (7) and~~ s. 108.141.

3 **SECTION 111.** 108.06 (6) (intro.) of the statutes is amended to read:

4 108.06 (6) (intro.) If a claimant has established a benefit year prior to the
5 effective date of any increase in the maximum weekly benefit rate provided under
6 s. 108.05 (1), the claimant has not exhausted his or her total benefit entitlement
7 under sub. (1) for that benefit year on that effective date, and the claimant was
8 entitled to receive the maximum weekly benefit rate under s. 108.05 (1) that was in
9 effect prior to that effective date, the limitation on the total benefits authorized to
10 be paid to a claimant under sub. (1) does not apply to that claimant in that benefit
11 year. Unless ~~sub. (7) or~~ s. 108.141 or 108.142 applies, the claimant's remaining
12 benefit entitlement in that benefit year for the period beginning on that effective date
13 shall be computed by:

14 **SECTION 112.** 108.06 (7) of the statutes is repealed.

15 **SECTION 113.** 108.07 (8) of the statutes is repealed.

16 **SECTION 114.** 108.10 (intro.) of the statutes is amended to read:

17 **108.10 Settlement of issues other than benefit claims.** (intro.) ~~In~~ Except
18 as provided in s. 108.245 (3), in connection with any issue arising under this chapter
19 as to the status or liability of an employing unit in this state, for which no review is
20 provided under s. 108.09 or 108.227 (5) and whether or not a penalty is provided in
21 s. 108.24, the following procedure shall apply:

22 **SECTION 115.** 108.14 (8n) (e) of the statutes is amended to read:

23 108.14 (8n) (e) The department shall charge this state's share of any benefits
24 paid under this subsection to the account of each employer by which the employee
25 claiming benefits was employed in the applicable base period, in proportion to the

1 total amount of wages he or she earned from each employer in the base period, except
2 that if s. 108.04 (1) (f), (5), (7) (a), (c), ~~(d)~~, (e), ~~(k)~~, (L), ~~(o)~~, ~~(p)~~, (q), (s), or (t), (7m) or (8)
3 (a) or 108.07 (3), (3r), or (5) (b) ~~or (8)~~ would have applied to employment by such an
4 employer who is subject to the contribution requirements of ss. 108.17 and 108.18,
5 the department shall charge the share of benefits based on employment with that
6 employer to the fund's balancing account, or, if s. 108.04 (1) (f) or (5) or 108.07 (3)
7 would have applied to an employer that is not subject to the contribution
8 requirements of ss. 108.17 and 108.18, the department shall charge the share of
9 benefits based on that employment in accordance with s. 108.07 (5) (a) and (b). The
10 department shall also charge the fund's balancing account with any other state's
11 share of such benefits pending reimbursement by that state.

12 **SECTION 116.** 108.14 (19) of the statutes is amended to read:

13 108.14 (19) ~~On or about February~~ No later than March 15 annually, the
14 department shall prepare and furnish to the council on unemployment insurance a
15 report summarizing the department's activities related to detection and prosecution
16 of unemployment insurance fraud in the preceding year. The department shall
17 include in the report information about audits conducted by the department under
18 sub. (20), including the number and results of audits performed, in the previous year.

19 **SECTION 117.** 108.14 (20) of the statutes is created to read:

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

23 **SECTION 118.** 108.14 (21) of the statutes is created to read:

1 108.14 (21) The department shall maintain a portal on the Internet that allows
2 employers to log in and file with the department complaints related to the
3 administration of this chapter.

4 **SECTION 119.** 108.14 (22) of the statutes is created to read:

5 108.14 (22) The department shall maintain a searchable, electronic database
6 of significant decisions made by the commission on matters under this chapter for
7 the use of attorneys employed by the department and other individuals employed by
8 the department whose duties necessitate use of the database.

9 **SECTION 120.** 108.14 (23) of the statutes is created to read:

10 108.14 (23) (a) The department shall create and keep up-to-date a handbook
11 for the purpose of informing employers that are subject to this chapter about the
12 provisions and requirements of this chapter.

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

14 1. Information about the function and purpose of unemployment insurance
15 under this chapter.

16 2. A description of the rights and responsibilities of employers under this
17 chapter, including the rights and responsibilities associated with hearings to
18 establish eligibility for benefits under this chapter.

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

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

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

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

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

5 **SECTION 121.** 108.14 (24) of the statutes is created to read:

6 108.14 (24) The department shall provide information to employers concerning
7 the financing of the unemployment insurance system, including the computation of
8 reserve percentages and their effect upon the contribution and solvency rates of
9 employers, and shall post this information on the Internet. If the department
10 provided a statement of account to any employer, the department shall include the
11 same information on the statement. In addition, the department shall provide the
12 same information in writing to each employer who becomes newly subject to a
13 requirement to pay contributions or reimbursements under this chapter.

14 **SECTION 122.** 108.14 (25) of the statutes is created to read:

15 108.14 (25) (a) In this section, “appeal tribunal” includes appeal tribunals
16 under s. 108.09 (3) (a) 1., 2., and 3.

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

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

23 **SECTION 123.** 108.14 (26) of the statutes is created to read:

24 108.14 (26) The department shall prescribe by rule a standard affidavit form
25 that may be used by parties to appeals under ss. 108.09 and 108.10 and shall make

1 the form available to employers and claimants. The form shall be sufficient to qualify
2 as admissible evidence in a hearing under this chapter if the authentication is
3 sufficient and the information set forth by the affiant is admissible, but its use by a
4 party does not eliminate the right of an opposing party to cross examine the affiant
5 concerning the facts asserted in the affidavit.

6 **SECTION 124.** 108.141 (7) (a) of the statutes is amended to read:

7 108.141 (7) (a) The department shall charge the state's share of each week of
8 extended benefits to each employer's account in proportion to the employer's share
9 of the total wages of the employee receiving the benefits in the employee's base
10 period, except that if the employer is subject to the contribution requirements of ss.
11 108.17 and 108.18 the department shall charge the share of extended benefits to
12 which s. 108.04 (1) (f), (5), (7) (a), (c), ~~(d)~~, (e), ~~(k)~~, (L), ~~(o)~~, ~~(p)~~, (q), (s), or (t), (7m) or (8)
13 (a) or 108.07 (3), (3r), or (5) (b) ~~or~~ (8) applies to the fund's balancing account.

14 **SECTION 125.** 108.142 (4) of the statutes is amended to read:

15 108.142 (4) DURATION OF WISCONSIN SUPPLEMENTAL BENEFITS. During a
16 Wisconsin supplemental benefit period, no claimant may receive total benefits based
17 on employment in a base period greater than 34 times the sum of the number of
18 weeks determined under s. 108.06 (1m) and 8, multiplied by the claimant's weekly
19 benefit rate under s. 108.05 (1) or 40% of wages paid or payable to the claimant in
20 his or her base period under s. 108.04 (4) (a), whichever is lower.

21 **SECTION 126.** 108.16 (2) (g) and (h) of the statutes are amended to read:

22 108.16 (2) (g) Whenever the department receives a request of 2 or more
23 partnerships ~~or limited liability companies~~ consisting of the same partners ~~or~~
24 ~~members~~ to be treated as separate employers prior to October 1 of any year, the
25 department shall apportion the balance in any existing account of the partnerships

1 ~~or limited liability companies~~ among the separate employers on January 1 following
2 the date of receipt of the request in proportion to the payrolls incurred in the
3 businesses operated by each of the employers in the 4 completed calendar quarters
4 ending on the computation date preceding the date of receipt of the request and shall
5 calculate the reserve percentage of each separate employer in accordance with the
6 proportion of the payroll attributable to that employer. Section 108.18 (2) is not made
7 applicable to the separate employers by reason of such treatment. For purposes of
8 s. 108.18 (7), the department shall treat the partnerships ~~or limited liability~~
9 ~~companies~~ as separate employers on November 1 preceding that January 1. For
10 purposes of s. 108.18 (7) (b) and (c), the department shall treat the separate
11 employers as existing employers on that January 1.

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

1 **SECTION 127.** 108.16 (3) (c) of the statutes is created to read:

2 108.16 (3) (c) Any nonrecoverable payment made without fault on the part of
3 the intended payee.

4 **SECTION 128.** 108.16 (6) (o) of the statutes is created to read:

5 108.16 (6) (o) Any erroneous payment recovered under s. 108.22 (8e).

6 **SECTION 129.** 108.16 (6m) (a) of the statutes is amended to read:

7 108.16 (6m) (a) The benefits thus chargeable under s. 108.04 (1) (f), (5), (5g),
8 (7) (h), (8) (a), (13) (c) or (d) or (16) (e), 108.07 (3), (3r), (5) (b), (5m), or (6), or (8), 108.14
9 (8n) (e), 108.141, 108.151, or 108.152 or sub. (6) (e) or (7) (a) and (b).

10 **SECTION 130.** 108.16 (6m) (h) of the statutes is created to read:

11 108.16 (6m) (h) Any amount paid to correct a payment under s. 108.22 (8e) that
12 is not recovered or recoverable.

13 **SECTION 131.** 108.16 (8) (b) 4. of the statutes is amended to read:

14 108.16 (8) (b) 4. The department has received a written application from the
15 transferee requesting that it be deemed a successor. Such Unless the transferee
16 satisfies the department that the application was late as a result of excusable
17 neglect, the application must be received by the department on or before the
18 contribution payment due date for the first full quarter following the date of transfer.
19 The department shall not accept a late application under this subdivision more than
20 90 days after its due date.

21 **SECTION 132.** 108.16 (13) of the statutes is created to read:

22 108.16 (13) If the secretary determines that employers in this state that are
23 subject to a requirement to pay a federal unemployment tax would experience a
24 lower tax rate if this state were to loan moneys to the fund under s. 20.002 (11) (b)
25 3m., the secretary shall request the secretary of administration to make one or more

1 transfers to the fund in the amount required to maintain a favorable federal tax
2 experience for employers. The secretary shall not request a transfer under this
3 subsection if the outstanding balance of such transfers at the time of the request
4 would exceed \$50,000,000. Whenever the secretary determines that the balance of
5 the fund permits repayment of a transfer, in whole or in part, without jeopardizing
6 the ability of the department to continue to pay other liabilities and costs chargeable
7 to the fund, the secretary shall repay the department of administration for the
8 amount that the secretary determines is available for repayment. The secretary
9 shall ensure that the timing of any repayment accords with federal requirements for
10 ensuring a favorable tax experience for employers in this state.

INS
A
(from
pp 90-91)

11 **SECTION 133.** 108.18 (4) (figure) Schedule A lines 24. to 26. of the statutes are
12 created to read:

Figure 108.18 (4):

Schedule A

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

INS B
(from
p 91)

13 **SECTION 134.** 108.18 (4) (figure) Schedule B lines 24. to 26. of the statutes are
14 created to read:

Figure 108.18 (4):

Schedule B

Line	Reserve Percentage	Contribution Rate
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- 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

1 **SECTION 135.** 108.18 (4) (figure) Schedule C lines 24. to 26. of the statutes are
 2 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

3 **SECTION 136.** 108.18 (4) (figure) Schedule D lines 24. to 26. of the statutes are
 4 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

5 **SECTION 137.** 108.18 (4) (figure) Schedule A line 23. of the statutes is amended
 6 to read:

Figure 108.18 (4):

Schedule A

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C
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p 91)

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D
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A
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Line	Reserve Percentage	Contribution Rate
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23.	Overdrawn by <u>at least 6.0%</u> or more <u>but under 7.0%</u>	8.50
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1 SECTION 138. 108.18 (4) (figure) Schedule B line 23. of the statutes is amended

2 to read:

Figure 108.18 (4):

Schedule B

Line	Reserve Percentage	Contribution Rate
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23.	Overdrawn by <u>at least 6.0%</u> or more <u>but under 7.0%</u>	8.50
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B
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to page
89)

3 SECTION 139. 108.18 (4) (figure) Schedule C line 23. of the statutes is amended

4 to read:

Figure 108.18 (4):

Schedule C

Line	Reserve Percentage	Contribution Rate
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23.	Overdrawn by <u>at least 6.0%</u> or more <u>but under 7.0%</u>	8.50
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INS
C
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to
Page 90)

5 SECTION 140. 108.18 (4) (figure) Schedule D line 23. of the statutes is amended

6 to read:

Figure 108.18 (4):

Schedule D

Line	Reserve Percentage	Contribution Rate
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23.	Overdrawn by <u>at least 6.0%</u> or more <u>but under 7.0%</u>	8.50
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INS
D
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to
Page 90)

7 SECTION 141. 108.18 (9) (figure) Schedule A lines 25 to 27 of the statutes are

8 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 **SECTION 142.** 108.18 (9) (figure) Schedule B lines 25 to 27 of the statutes are
2 created to read:

Figure 108.18 (9):

Schedule B

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

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(from p 94)

1 SECTION 143. 108.18 (9) (figure) Schedule C lines 25 to 27 of the statutes are
2 created to read:

Figure 108.18 (9):

Schedule C			
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

3 SECTION 144. 108.18 (9) (figure) Schedule D lines 25 to 27 of the statutes are
4 created to read:

Figure 108.18 (9):

Schedule D			
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 **SECTION 145.** 108.18 (9) (figure) Schedule C line 24 of the statutes is amended
2 to read:

Figure 108.18 (9):

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to
page
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Schedule C			
Line	Contribution Rate	Solvency Rate	
		Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
24	8.50	1.25 1.30	1.35 1.30

3 **SECTION 146.** 108.19 (1m) of the statutes is amended to read:

4 108.19 (1m) Each The department shall pay any interest due on advances from

5 the federal unemployment account to the unemployment reserve fund under Title

6 XII of the federal social security act (42 USC 1321 to 1324) by first applying any

7 amount available for that purpose from the appropriation under s. 20.445 (1) (fx).

8 If the amount appropriated under s. 20.445 (1) (fx) is insufficient to make full

9 payment of the amount due for any year, the department shall then apply any

10 unencumbered balance in the unemployment interest payment fund and any

11 amounts paid under s. 108.20 (2m). If those amounts are insufficient to make full

12 payment of the amount due for any year, the department shall require each employer

13 subject to this chapter as of the date a rate is established under this subsection shall

14 to pay an assessment to the unemployment interest payment fund at a rate

15 established by the department sufficient to pay interest due on those advances ~~from~~

16 the federal unemployment account under title XII of the social security act (42 USC

17 1321 to 1324). The rate established by the department for employers who finance

1 benefits under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall be 75% of the rate
2 established for other employers. The amount of any employer's assessment shall be
3 the product of the rate established for that employer multiplied by the employer's
4 payroll of the previous calendar year as taken from quarterly employment and wage
5 reports filed by the employer under s. 108.205 (1) or, in the absence of the filing of
6 such reports, estimates made by the department. Each assessment made under this
7 subsection is due on the 30th day commencing after the date on which notice of the
8 assessment is mailed by the department. If the amounts collected from employers
9 under this subsection are in excess of the amounts needed to pay interest due, the
10 department shall use any excess to pay interest owed in subsequent years on
11 advances from the federal unemployment account. If the department determines
12 that additional interest obligations are unlikely, the department shall transfer the
13 excess to the balancing account of the fund.

14 **SECTION 147.** 108.19 (1m) of the statutes, as affected by 2013 Wisconsin Act
15 (this act), is amended to read:

16 108.19 (1m) ~~The department shall pay any interest due on advances from the~~
17 ~~federal unemployment account to the unemployment reserve fund under Title XII of~~
18 ~~the federal social security act (42 USC 1321 to 1324) by first applying any amount~~
19 ~~available for that purpose from the appropriation under s. 20.445 (1) (fx). If the~~
20 ~~amount appropriated under s. 20.445 (1) (fx) is insufficient to make full payment of~~
21 ~~the amount due for any year, the department shall then apply any unencumbered~~
22 ~~balance in the unemployment interest payment fund and any amounts paid under~~
23 ~~s. 108.20 (2m). If those amounts are insufficient to make full payment of the amount~~
24 ~~due for any year, the department shall require each Each employer subject to this~~
25 ~~chapter as of the date a rate is established under this subsection to shall pay an~~

1 assessment to the unemployment interest payment fund at a rate established by the
2 department sufficient to pay interest due on those advances from the federal
3 unemployment account under Title XII of the social security act (42 USC 1321 to
4 1324). The rate established by the department for employers who finance benefits
5 under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall be 75% of the rate established
6 for other employers. The amount of any employer's assessment shall be the product
7 of the rate established for that employer multiplied by the employer's payroll of the
8 previous calendar year as taken from quarterly employment and wage reports filed
9 by the employer under s. 108.205 (1) or, in the absence of the filing of such reports,
10 estimates made by the department. Each assessment made under this subsection
11 is due on the 30th day commencing after the date on which notice of the assessment
12 is mailed by the department. If the amounts collected from employers under this
13 subsection are in excess of the amounts needed to pay interest due, the department
14 shall use any excess to pay interest owed in subsequent years on advances from the
15 federal unemployment account. If the department determines that additional
16 interest obligations are unlikely, the department shall transfer the excess to the
17 balancing account of the fund.

18 **SECTION 148.** 108.205 (1) of the statutes is amended to read:

19 108.205 (1) Each employer shall file with the department, in such form as the
20 department by rule requires, a quarterly report showing the name, social security
21 number and wages paid to each employee who is employed by the employer in
22 employment with the employer during the quarter. ~~The department may also by rule~~
23 ~~require each employer to include in the report any salary reduction amounts that are~~
24 ~~not wages and that would have been paid to each such employee by the employer as~~
25 ~~salary during the quarter but for a salary reduction agreement under a cafeteria~~

1 ~~plan, within the meaning of 26 USC 125.~~ The employer shall file the report no later
2 than the last day of the month following the completion of each quarter.

3 **SECTION 149.** 108.21 (1) of the statutes is amended to read:

4 108.21 (1) Every employing unit which employs one or more individuals to
5 perform work in this state shall keep an accurate work record for each individual
6 employed by it, including full name, address and social security number, which will
7 permit determination of the weekly wages earned by each such individual, the wages
8 paid within each quarter to that individual ~~and the salary reduction amounts that~~
9 ~~are not wages and that would have been paid by the employing unit to that individual~~
10 ~~as salary but for a salary reduction agreement under a cafeteria plan, within the~~
11 ~~meaning of 26 USC 125.~~ Each such employing unit shall permit any authorized
12 representative of the department to examine, at any reasonable time, the work
13 record and any other records which may show any wages paid by the employing unit,
14 ~~or any salary reduction amounts that are not wages and that would have been paid~~
15 ~~by the employing unit as salary but for a salary reduction agreement under a~~
16 ~~cafeteria plan, within the meaning of 26 USC 125,~~ regardless of the format in which
17 such a record is maintained. If such a record is maintained by an employing unit in
18 machine-readable format, the employing unit shall provide the department with
19 information necessary to retrieve the record. If the department determines that the
20 employing unit is unable to provide access to such a record or that the retrieval
21 capability at the site where the record is maintained is not adequate for efficient
22 examination, the employing unit shall provide a copy of the record to the department
23 and shall allow the department to remove the copy from that site for such period as
24 will permit examination at another location. Each such employing unit shall furnish

1 to the department upon demand a sworn statement of the information contained in
2 any such record.

3 **SECTION 150.** 108.22 (1) (a) of the statutes is amended to read:

4 108.22 (1) (a) If Except as provided in par. (cm), if any employer, other than an
5 employer which has ceased business and has not paid or incurred a liability to pay
6 wages in any quarter following the cessation of business, is delinquent in making by
7 the assigned due date any payment to the department required of it under this
8 chapter, the employer shall pay interest on the delinquent payment at that monthly
9 rate that annualized is equal to 9 percent or to 2 percent more than the prime rate
10 as published in the Wall Street Journal as of September 30 of the preceding year,
11 whichever is greater, for each month or fraction thereof that the employer is
12 delinquent from the date such payment became due. If any such employer is
13 delinquent in making filing any quarterly report under s. 108.205 (1) by the assigned
14 due date, the employer shall pay department may assess a tardy filing fee of \$50 to
15 the employer for each delinquent quarterly report in the amount of \$100 or \$20 per
16 employee, as reported on the employer's most recent quarterly report, whichever is
17 greater, or, if the report is filed within 30 days of its due date, in the amount of \$50.
18 If the department cannot determine the number of the employer's employees from
19 the employer's most recent quarterly report, the department may reasonably
20 estimate the number of the employer's employees for purposes of this paragraph.

21 **SECTION 151.** 108.22 (1) (cm) of the statutes is created to read:

22 108.22 (1) (cm) In limited circumstances as prescribed by rule of the
23 department, the department may waive or decrease the interest charged under par.
24 (a).

25 **SECTION 152.** 108.22 (8) (c) 1. a. of the statutes is amended to read: