

1 SECTION 76. ~~108.04 (2) (a) 3.~~ (intro.) of the statutes, as affected by 2013
2 Wisconsin Acts (Assembly Bill 15) and (this act), is repealed and recreated to
3 read:

4 108.04 (2) (a) 3. (intro.) The individual conducts a reasonable search for
5 suitable work during that week, unless the search requirement is waived under par.
6 (b) or s. 108.062 (10m). The search for suitable work must include at least 4 actions
7 per week that constitute a reasonable search as prescribed by rule of the department.
8 This subdivision does not apply to an individual if the department determines that
9 the individual is currently laid off from employment with an employer but there is
10 a reasonable expectation of reemployment of the individual by that employer. In
11 determining whether the individual has a reasonable expectation of reemployment
12 by an employer, the department shall request the employer to verify the individual's
13 employment status and shall also consider other factors, including:

14 SECTION 77. 108.04 (2) (a) 3. c. of the statutes is amended to read:

15 108.04 (2) (a) 3. c. Whether the individual has recall rights with the employer
16 under the terms of any applicable collective bargaining agreement; and

17 SECTION 78. 108.04 (2) (a) 4. ~~and 5.~~ ^{is} of the statutes ~~is~~ created to read:

18 108.04 (2) (a) 4. ~~The~~ ^{If the claimant is claiming benefits for a week} claimant provides information or job application materials
19 that are requested by the department; ~~and~~ ^{other than an initial week, the}

20 ~~The claimant~~ ^{no} participates in a public employment office workshop or
21 training program or in similar reemployment services that are required by the
22 department under sub. (15) (a) 2.

23 SECTION 79. 108.04 (2) (g) of the statutes is created to read:

24 108.04 (2) (g) 1. Each claimant shall create security credentials in order to
25 engage in transactions with the department, including the filing of an initial or

1 continued claim for benefits. The security credentials may consist of a personal
2 identification number, username, and password, or any other means prescribed by
3 the department.

4 2. If a claimant's security credentials are used in the filing of an initial or
5 continued claim for benefits or any other transaction, the individual using the
6 security credentials is presumed to have been the claimant or the claimant's
7 authorized agent. This presumption may be rebutted by a preponderance of evidence
8 showing that the claimant who created the security credentials or the claimant's
9 authorized agent was not the person who used the credentials in a given transaction.

10 If a claimant uses an agent to engage in any transaction with the department using
11 the claimant's security credentials, the claimant is responsible for the actions of the
12 agent. If a claimant who created security credentials or the claimant's authorized
13 agent divulges the credentials to another person, or fails to take adequate measures
14 to protect the credentials from being divulged to an unauthorized person, the
15 department is not obligated to pursue recovery of, or to reimburse the claimant for,
16 benefits payable to the claimant that were erroneously paid to another person.

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

18 108.04 (2) (h) A claimant shall, when the claimant first files a claim for benefits
19 under this chapter and during each subsequent week the claimant files for benefits
20 under this chapter, inform the department whether he or she is receiving social
21 security disability insurance benefits under 42 USC ch. 7 subch. II.

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

23 108.04 (2) (i) 1. There is a rebuttable presumption that a claimant who is
24 subject to the requirement under par. (a) 3. to conduct a reasonable search for

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1 suitable work has not conducted a reasonable search for suitable work in a given
2 week if all of the following apply:

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

4 b. The temporary help company required the claimant to contact the temporary
5 help company for an assignment ^{e about available assignments} weekly, or less often as prescribed by the temporary
6 help company, and the company gave the claimant written notice of that requirement
7 at the time the claimant was initially employed by the company.

8 c. During that week, the claimant was required to contact the temporary help
9 company for an assignment ^{e about available assignments} and the claimant did not contact the temporary help
10 company for an assignment ^{e about available assignments}.

11 d. The temporary help company submits a notice to the department within 10
12 business days after the end of that week reporting that the claimant did not contact
13 the company for an assignment ^{e about available assignments}.

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

16 a. That the claimant did contact the temporary help company for an
17 assignment ^e during that week. ^{by the temporary help company}

18 b. That the claimant was not informed of the requirement to contact the
19 temporary help company or had other good cause for his or her failure to contact the
20 temporary help company for an assignment ^{e about available assignments} during that week.

21 3. If a claimant who was last employed by a temporary help company contacts
22 the temporary help company during a given week for an assignment ^{e about available assignments}, that contact
23 constitutes one action that constitutes a reasonable search for suitable work, for
24 purposes of par. (a) 3.



1 **SECTION 82.** 108.04 (5) of the statutes is renumbered 108.04 (5) (intro.) and
2 amended to read:

3 108.04 (5) DISCHARGE FOR MISCONDUCT. (intro.) ~~Unless sub. (5g) results in~~
4 ~~disqualification, an~~ An employee whose work is terminated by an employing unit for
5 misconduct by the employee connected with the employee's work is ineligible to
6 receive benefits until 7 weeks have elapsed since the end of the week in which the
7 discharge occurs and the employee earns wages after the week in which the
8 discharge occurs equal to at least 14 times the employee's weekly benefit rate under
9 s. 108.05 (1) in employment or other work covered by the unemployment insurance
10 law of any state or the federal government. For purposes of requalification, the
11 employee's weekly benefit rate shall be ~~that the rate which that~~ that would have been paid
12 had the discharge not occurred. The wages paid to an employee by an employer
13 which terminates employment of the employee for misconduct connected with the
14 employee's employment shall be excluded from the employee's base period wages
15 under s. 108.06 (1) for purposes of benefit entitlement. This subsection does not
16 preclude an employee who has employment with an employer other than the
17 employer which terminated the employee for misconduct from establishing a benefit
18 year using the base period wages excluded under this subsection if the employee
19 qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall
20 charge to the fund's balancing account any benefits otherwise chargeable to the
21 account of an employer that is subject to the contribution requirements under ss.
22 108.17 and 108.18 from which base period wages are excluded under this subsection.
23 For purposes of this subsection, "misconduct" means one or more actions or conduct
24 evinced such willful or wanton disregard of an employer's interest as is found in
25 deliberate violations or disregard of standards of behavior which an employer has a

1 right to expect of his or her employees, or in carelessness or negligence of such degree
2 or recurrence as to manifest culpability, wrongful intent, or evil design of equal
3 severity to such disregard, or to show an intentional and substantial disregard of an
4 employer's interests, or of an employee's duties and obligations to his or her
5 employer. In addition, "misconduct" includes:

6 **SECTION 83.** 108.04 (5) (a) to (g) of the statutes are created to read:

7 108.04 (5) (a) A violation by an employee of an employer's reasonable written
8 policy concerning the use of alcohol beverages, or use of a controlled substance or a
9 controlled substance analog, if the employee:

- 10 1. Had knowledge of the alcohol beverage or controlled substance policy; and
11 2. Admitted to the use of alcohol beverages or a controlled substance or
12 controlled substance analog or *refused to take a test or* tested positive for the use of alcohol beverages or a
13 controlled substance or controlled substance analog in a test used by the employer
14 in accordance with a testing methodology approved by the department.

15 (b) Theft of an employer's property or services with intent to deprive the
16 employer of the property or services permanently, theft of currency of any value,
17 felonious conduct connected with an employee's employment with his or her
18 employer, or intentional or negligent conduct by an employee that causes substantial
19 damage to his or her employer's property.

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

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

1 (e) Absenteeism by an employee on more than 2 occasions within ^{the} 120-day
2 period, ^{before the date of the employee's termination} unless otherwise specified by his or her employer in an employment manual
3 of which the employee has acknowledged receipt with his or her signature, or
4 excessive tardiness by an employee in violation of a policy of the employer that has
5 been communicated to the employee, if the employee does not provide to his or her
6 employer both notice and one or more valid reasons for the absenteeism or tardiness.

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

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

16 **SECTION 84.** 108.04 (5g) of the statutes is repealed and recreated to read:

17 108.04 (5g) DISCHARGE FOR SUBSTANTIAL FAULT. (a) An employee whose work is
18 terminated by an employing unit for substantial fault by the employee connected
19 with the employee's work is ineligible to receive benefits until ⁷10 weeks have elapsed
20 since the end of the week in which the ^{termination} ~~discharge~~ occurs and the employee earns
21 wages after the week in which the termination occurs equal to at least ¹⁴10 times the
22 employee's weekly benefit rate under s. 108.05 (1) in employment or other work
23 covered by the unemployment insurance law of any state or the federal government.
24 For purposes of requalification, the employee's benefit rate shall be the rate that
25 would have been paid had the discharge not occurred. For purposes of this

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1 paragraph, "substantial fault" includes those acts or omissions of an employee over
2 which the employee exercised reasonable control and which violate reasonable
3 requirements of the employee's employer but does not include any of the following:

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

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

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

9 (b) The department shall charge to the fund's balancing account the cost of any
10 benefits paid to an employee that are otherwise chargeable to the account of an
11 employer that is subject to the contribution requirements under ss. 108.17 and
12 108.18 if the employee is discharged by the employer and paragraph (a) applies.

13 **SECTION 85.** 108.04 (7) (a) of the statutes is amended to read:

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

1 **SECTION 86.** 108.04 (7) (d), (g), (j), (k), (m), (n), (o), (p) and (r) of the statutes are
2 repealed.

3 **SECTION 87.** 108.04 (7) (e) of the statutes is amended to read:

4 108.04 (7) (e) Paragraph (a) does not apply if the department determines that
5 the employee accepted work which the employee could have failed to accept with good
6 cause under sub. (8) and terminated such work with the same good cause and within
7 the first ~~10 weeks~~ 30 calendar days after starting the work, or that the employee
8 accepted work which the employee could have refused under sub. (9) and terminated
9 such work within the first ~~10 weeks~~ 30 calendar days after starting the work. For
10 purposes of this paragraph, an employee has the same good cause for voluntarily
11 terminating work if the employee could have failed to accept the work under sub. (8)
12 (d) when it was offered, regardless of the reason articulated by the employee for the
13 termination.

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

15 108.04 (7) (h) The department shall charge to the fund's balancing account
16 benefits paid to an employee that are otherwise chargeable to the account of an
17 employer that is subject to the contribution requirements of ss. 108.17 and 108.18
18 if the employee voluntarily terminates employment with that employer and par. (a),
19 (c), ~~(d)~~, (e), ~~(k)~~, (L), ~~(o)~~, ~~(p)~~, (q), (s), or (t) applies.

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

21 108.04 (7) (L) (intro.) Paragraph (a) does not apply if the department
22 determines that the employee terminated work to accept employment or other work
23 covered by the unemployment insurance law of any state or the federal government,
24 ~~and earned wages in the subsequent work equal to at least 4 times the employee's~~
25 ~~weekly benefit rate under s. 108.05 (1) if the work:~~

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1 **SECTION 90.** 108.04 (7) (t) of the statutes is renumbered 108.04 (7) (t) (intro.)
2 and amended to read:

3 108.04 (7) (t) (intro.) Paragraph (a) does not apply if the department
4 determines that ~~the~~ all of the following apply to an employee:

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

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

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

11 **SECTION 91.** 108.04 (8) (a) and (c) of the statutes are amended to read:

12 108.04 (8) (a) If an employee fails, without good cause, to accept suitable work
13 when offered, the employee is ineligible to receive benefits until ~~4 weeks~~ have
14 elapsed ~~since the end of the week in which the failure occurs~~ and the employee earns
15 wages after the week in which the failure occurs equal to at least ~~4~~ 6 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 weekly benefit rate shall be that rate
19 which would have been paid had the failure not occurred. This paragraph does not
20 preclude an employee from establishing a benefit year during a period in which the
21 employee is ineligible to receive benefits under this paragraph if the employee
22 qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall
23 charge to the fund's balancing account any benefits otherwise chargeable to the
24 account of an employer that is subject to the contribution requirements under ss.

1 108.17 and 108.18 whenever an employee of that employer fails, without good cause,
2 to accept suitable work offered by that employer.

3 (c) If an employee fails, without good cause, to return to work with a former
4 employer that recalls the employee within 52 weeks after the employee last worked
5 for that employer, 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 any 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 return to work with that employer. If an employee receives actual notice of a recall
19 to work, par. (a) applies in lieu of this paragraph.

20 **SECTION 92.** 108.04 (12) (f) of the statutes is created to read:

21 108.04 (12) (f) 1. Any individual who actually receives social security disability
22 insurance benefits under 42 USC ch. 7 subch. II in a given week is ineligible for
23 benefits paid or payable in that same week under this chapter.

24 2. Information that the department receives or acquires from the federal social
25 security administration that an individual is receiving social security disability

1 insurance benefits under 42 USC ch. 7 subch. II in a given week is considered
2 conclusive, absent clear and convincing evidence that the information was
3 erroneous.

4 **SECTION 93.** 108.04 (15) of the statutes is created to read:

5 108.04 (15) DEPARTMENT POWERS TO ASSIST CLAIMANTS. (a) Except as provided
6 in par. (b), the department may do any of the following for the purpose of assisting
7 claimants to find or obtain work:

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

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

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

19 **SECTION 94.** 108.05 (1) (n) to (p) of the statutes are repealed.

20 **SECTION 95.** 108.05 (1) (q) (intro.) of the statutes is amended to read:

21 108.05 (1) (q) (intro.) Each eligible employee shall be paid benefits for each
22 week of total unemployment that commences on or after January 4, 2009, and before
23 January 5, 2014, at the weekly benefit rate specified in this paragraph. Unless sub.
24 (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base
25 period wages that were paid during that quarter of the employee's base period in

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

10 **SECTION 96.** 108.05 (1) (q) (intro.) of the statutes, as affected by 2013 Wisconsin
11 Acts (Assembly Bill 15) and (this act), is repealed and recreated to read:

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

1 **SECTION 97.** 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
11 employee and, if that amount is more than the maximum amount shown in the
12 following schedule, the employee's weekly benefit rate shall be the maximum
13 amount shown in the following schedule and except that, if the employee's benefits
14 are exhausted during any week under s. 108.06 (1), the employee shall be paid the
15 remaining amount of benefits payable to the employee in lieu of the amount shown
16 in the following schedule: [See Figure 108.05 (1) (r) following]

17 **SECTION 98.** 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

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

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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

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

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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 99.** 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 66-2/3% 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 100.** 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

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

13 **SECTION 101.** 108.05 (3) (a) of the statutes, as affected by 2013 Wisconsin Acts
14 (Assembly Bill 15) and (this act), is repealed and recreated to read:

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

1 SECTION 102. 108.05 (3) (c) (intro.) of the statutes is amended to read:

2 108.05 (3) (c) (intro.) ~~A~~ Except as provided in par. (cm), a claimant is ineligible
3 to receive any benefits for a week in which one or more of the following applies to the
4 claimant for 32 or more hours in that week:

5 SECTION 103. 108.05 (3) (c) (intro.) of the statutes, as affected by 2013
6 Wisconsin Acts (Assembly Bill 15) and (this act), is repealed and recreated to
7 read:

8 108.05 (3) (c) (intro.) Except when otherwise authorized in an approved
9 work-share program under s. 108.062 and except as provided in par. (cm), a claimant
10 is ineligible to receive any benefits for a week in which one or more of the following
11 applies to the claimant for 32 or more hours in that week:

12 SECTION 104. 108.05 (3) (cm) of the statutes is created to read:

13 108.05 (3) (cm) 1. In this paragraph:

14 a. "Complete business shutdown" means that all locations operated by an
15 employer are closed for business completely and no employee employed by the
16 business is required by the employer to report for work. *or be available for work*

17 b. "State or federal holiday" means a day specified in s. 230.35 (4) (a) or in 5 USC
18 6103 (a).

19 2. An employer may, on or before December 1, provide to the department a *calendar*
20 notice designating that the employer will undergo a complete business shutdown on *written*
21 one or more state or federal holidays in the succeeding year. An employer may not
22 designate more than 7 state or federal holidays under this subdivision for a complete
23 business shutdown during the succeeding *calendar* year.

24 3. A notice under subd. 2. is not valid for any year subsequent to the succeeding *calendar*
25 year.

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

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

5 b. The employer designated the state or federal holiday for a complete business
6 shutdown under subd. 2. *↖ ins 79-6 ✓*

7 **SECTION 105.** 108.06 (1) of the statutes is amended to read:

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

20 **SECTION 106.** 108.06 (1m) of the statutes is created to read:

21 108.06 (1m) (a) The department shall determine the maximum number of
22 weeks of regular benefits under sub. (1) by calculating the average Wisconsin rate
23 of insured unemployment, as defined in s. 108.141 (1) (i), for each 12-month period
24 ending on March 31 and September 30 of each year. For benefit years beginning after

1 the next June 30 or December 31 following each calculation, the maximum number
2 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

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

7 **SECTION 107.** 108.06 (2) (c) of the statutes is amended to read:

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

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

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

16 **SECTION 109.** 108.06 (3) of the statutes is amended to read:

1 108.06 (3) There shall be payable to an employee, for weeks ending within the
2 employee's benefit year, only those benefits computed for that benefit year based on
3 the wages paid to the employee in the immediately preceding base period. Wages
4 used in a given benefit computation are not available for use in any subsequent
5 benefit computation except under ~~sub. (7) and~~ s. 108.141.

6 **SECTION 110.** 108.06 (6) (intro.) of the statutes is amended to read:

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

17 **SECTION 111.** 108.06 (7) of the statutes is repealed.

18 **SECTION 112.** 108.07 (8) of the statutes is repealed.

19 **SECTION 113.** 108.10 (intro.) of the statutes is amended to read:

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

25 **SECTION 114.** 108.14 (8n) (e) of the statutes is amended to read:

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1 108.14 (8n) (e) The department shall charge this state's share of any benefits
2 paid under this subsection to the account of each employer by which the employee
3 claiming benefits was employed in the applicable base period, in proportion to the
4 total amount of wages he or she earned from each employer in the base period, except
5 that if s. 108.04 (1) (f), (5), (7) (a), (c), ~~(d)~~, (e), ~~(k)~~, (L), ~~(o)~~, ~~(p)~~, (q), (s), or (t), (7m) or (8)
6 (a) or 108.07 (3), (3r), or (5) (b) ~~or (8)~~ would have applied to employment by such an
7 employer who is subject to the contribution requirements of ss. 108.17 and 108.18,
8 the department shall charge the share of benefits based on employment with that
9 employer to the fund's balancing account, or, if s. 108.04 (1) (f) or (5) or 108.07 (3)
10 would have applied to an employer that is not subject to the contribution
11 requirements of ss. 108.17 and 108.18, the department shall charge the share of
12 benefits based on that employment in accordance with s. 108.07 (5) (a) and (b). The
13 department shall also charge the fund's balancing account with any other state's
14 share of such benefits pending reimbursement by that state.

15 **SECTION 115.** 108.14 (19) of the statutes is amended to read:

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

22 **SECTION 116.** 108.14 (20) of the statutes is created to read:

23 108.14 (20) The department shall conduct random audits on claimants for
24 benefits under this chapter to assess compliance with the work search requirements
25 under s. 108.04 (2) (a) 3.

NO
STRIKE

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1 SECTION 117. 108.14 (21) of the statutes is created to read:

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

5 SECTION 118. 108.14 (22) of the statutes is created to read:

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

10 SECTION 119. 108.14 (23) of the statutes is created to read:

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

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

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

17 2. A description of the rights and responsibilities of employers under this
18 chapter, including the rights and responsibilities associated with hearings to
19 ~~establish eligibility~~ ^{determine whether claimants are eligible} for benefits under this chapter.

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

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

workers are generally

individual employed by an employer

1 5. A line to allow an employee to sign to acknowledge that the employee is aware
2 of the contents of the handbook. *e individual*

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

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

7 **SECTION 120.** 108.14 (24) of the statutes is created to read:

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

16 **SECTION 121.** 108.14 (25) of the statutes is created to read:

17 108.14 (25) (a) In this section, "appeal tribunal" includes appeal tribunals
18 under s. 108.09 (3) (a) 1., 2., and 3.

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

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

25 ~~**SECTION 122.** 108.14 (26) of the statutes is created to read:~~

q
x

X

1 108.14 (26) The department shall prescribe by rule a standard affidavit form
2 that may be used by parties to appeals under ss. 108.09 and 108.10 and shall make
3 the form available to employers and claimants. The form shall be sufficient to qualify
4 as admissible evidence in a hearing under this chapter if the authentication is
5 sufficient and the information set forth by the affiant is admissible, but its use by a
6 party does not eliminate the right of an opposing party to cross examine the affiant
7 concerning the facts asserted in the affidavit.

8 SECTION 123. 108.141 (7) (a) of the statutes is amended to read:

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

16 SECTION 124. 108.142 (4) of the statutes is amended to read:

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

23 SECTION 125. 108.16 (2) (g) and (h) of the statutes are amended to read:

24 108.16 (2) (g) Whenever the department receives a request of 2 or more
25 partnerships ~~or limited liability companies~~ consisting of the same partners ~~or~~

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

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

1 preceding that January 1. For purposes of s. 108.18 (7) (b) and (c), the department
2 shall treat the single employer as an existing employer on that January 1.

3 **SECTION 126.** 108.16 (3) (c) of the statutes is created to read:

4 108.16 (3) (c) Any nonrecoverable payment made without fault on the part of
5 the intended payee.

6 **SECTION 127.** 108.16 (6) (o) of the statutes is created to read:

7 108.16 (6) (o) Any erroneous payment recovered under s. 108.22 (8e).

8 **SECTION 128.** 108.16 (6m) (a) of the statutes is amended to read:

9 108.16 (6m) (a) The benefits thus chargeable under s. 108.04 (1) (f), (5), (5g),
10 (7) (h), (8) (a), (13) (c) or (d) or (16) (e), 108.07 (3), (3r), (5) (b), (5m), or (6), or (8), 108.14
11 (8n) (e), 108.141, 108.151, or 108.152 or sub. (6) (e) or (7) (a) and (b).

12 **SECTION 129.** 108.16 (6m) (h) of the statutes is created to read:

13 108.16 (6m) (h) Any amount paid to correct a payment under s. 108.22 (8e) that
14 is not recovered or recoverable.

15 **SECTION 130.** ~~108.16 (8) (b) 4.~~ of the statutes is amended to read:

16 108.16 (8) (b) 4. The department has received a written application from the
17 transferee requesting that it be deemed a successor. Such Unless the transferee
18 satisfies the department that the application was late as a result of excusable
19 neglect, the application must be received by the department on or before the
20 contribution payment due date for the first full quarter following the date of transfer.
21 The department shall not accept a late application under this subdivision more than
22 90 days after its due date.

23 **SECTION 131.** 108.16 (13) of the statutes is created to read:

24 108.16 (13) If the secretary determines that employers in this state that are
25 subject to a requirement to pay a federal unemployment tax ~~would~~ ^{might} experience a

SECTION 131

1 lower tax rate if this state were to loan moneys to the fund under s. 20.002 (11) (b)
 2 3m., the secretary shall request the secretary of administration to make one or more
 3 transfers to the fund in the amount required to maintain a favorable federal tax
 4 experience for employers. The secretary shall not request a transfer under this
 5 subsection if the outstanding balance of such transfers at the time of the request
 6 would exceed \$50,000,000. Whenever the secretary determines that the balance of
 7 the fund permits repayment of a transfer, in whole or in part, without jeopardizing
 8 the ability of the department to continue to pay other liabilities and costs chargeable
 9 to the fund, the secretary shall repay the department of administration for the
 10 amount that the secretary determines is available for repayment. The secretary
 11 shall ensure that the timing of any repayment accords with federal requirements for
 12 ensuring a favorable tax experience for employers in this state.

13 **SECTION 132.** 108.18 (4) (figure) Schedule A line 23. of the statutes is amended
 14 to read:

Figure 108.18 (4):

Schedule A

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

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

Figure 108.18 (4):

Schedule A

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 134.** 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
23.	Overdrawn by <u>at least 6.0% or more</u> <u>but under 7.0%</u>	8.50

3 **SECTION 135.** 108.18 (4) (figure) Schedule B lines 24. to 26. of the statutes are
4 created to read:

Figure 108.18 (4):

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

5 **SECTION 136.** 108.18 (4) (figure) Schedule C line 23. of the statutes is amended
6 to read:

Figure 108.18 (4):

Schedule C

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

1 **SECTION 137.** 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 138.** 108.18 (4) (figure) Schedule D line 23. of the statutes is amended
4 to read:

Figure 108.18 (4):

Schedule D

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

5 **SECTION 139.** 108.18 (4) (figure) Schedule D lines 24. to 26. of the statutes are
6 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

1 **SECTION 140.** 108.18 (9) (figure) Schedule A lines 25 to 27 of the statutes are
2 created to read:

Figure 108.18 (9):

Schedule A

Line	Contribution Rate	Solvency Rate	
		Employers	Employers
		with payroll under \$500,000	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 141.** 108.18 (9) (figure) Schedule B lines 25 to 27 of the statutes are
4 created to read:

Figure 108.18 (9):

Schedule B

Line	Contribution Rate	Solvency Rate	
		Employers	Employers
		with payroll under \$500,000	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 C line 24 of the statutes is amended
2 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
24	8.50	1.25 <u>1.30</u>	1.35 <u>1.30</u>

3 **SECTION 143.** 108.18 (9) (figure) Schedule C lines 25 to 27 of the statutes are
4 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

1 **SECTION 144.** 108.18 (9) (figure) Schedule D lines 25 to 27 of the statutes are
 2 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

3 **SECTION 145.** 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~~

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

16 **SECTION 146.** 108.19 (1m) of the statutes, as affected by 2013 Wisconsin Act
17 (this act), is amended to read:

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

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

20 **SECTION 147.** 108.205 (1) of the statutes is amended to read:

21 108.205 (1) Each employer shall file with the department, in such form as the
22 department by rule requires, a quarterly report showing the name, social security
23 number and wages paid to each employee who is employed by the employer in
24 employment with the employer during the quarter. ~~The department may also by rule~~
25 ~~require each employer to include in the report any salary reduction amounts that are~~

1 ~~not wages and that would have been paid to each such employee by the employer as~~
2 ~~salary during the quarter but for a salary reduction agreement under a cafeteria~~
3 ~~plan, within the meaning of 26 USC 125. The employer shall file the report no later~~
4 ~~than the last day of the month following the completion of each quarter.~~

5 **SECTION 148.** 108.21 (1) of the statutes is amended to read:

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

1 will permit examination at another location. Each such employing unit shall furnish
2 to the department upon demand a sworn statement of the information contained in
3 any such record.

4 **SECTION 149.** 108.22 (1) (a) of the statutes is amended to read:

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

22 **SECTION 150.** 108.22 (1) (cm) of the statutes is created to read:

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

SECTION 151

1 **SECTION 151.** 108.22 (8) (c) 1. a. of the statutes is amended to read:

2 108.22 (8) (c) 1. a. The overpayment was the result of a departmental error and
3 ~~was not the fault of any employer under s. 108.04 (13) (f); and~~

4 **SECTION 152.** 108.22 (8e) of the statutes is created to read:

5 108.22 (8e) If the department determines a payment has been made to an
6 unintended recipient erroneously without fault on the part of the intended payee, the
7 department may issue the correct payment to the intended payee if necessary, and
8 may recover the amount of the erroneous payment from the recipient under this
9 section or s. 108.225 or 108.245.

10 **SECTION 153.** 108.223 of the statutes is created to read:

11 **108.223 Financial record matching program. (1) DEFINITIONS.** In this
12 section:

13 (a) “Account” means a demand deposit account, checking account, negotiable
14 withdrawal order account, savings account, time deposit account, or money market
15 mutual fund account.

16 (b) “Debtor” has the meaning given in s. 108.225 (1) (c).

17 (c) “Financial institution” has the meaning given in 12 USC 3401 (1).

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

21 (b) The department shall enter into agreements with financial institutions
22 doing business in this state to operate the financial record matching program under
23 this section. An agreement shall require the financial institution to participate in
24 the financial record matching program by electing either the financial institution
25 matching option under sub. (3) or the state matching option under sub. (4). The

1 financial institution and the department may by mutual agreement make changes
2 to the agreement. A financial institution that wishes to choose a different matching
3 option shall provide the department with at least 60 days notice. The department
4 shall furnish the financial institution with a signed copy of the agreement.

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

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

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

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

19 (b) Based on the information received under par. (a), the financial institution
20 shall take actions necessary to determine whether any debtor has an ownership
21 interest in an account maintained at the financial institution. If the financial
22 institution determines that a debtor has an ownership interest in an account at the
23 financial institution, the financial institution shall provide the department with a
24 notice containing the debtor's name, address of record, social security number or
25 other taxpayer identification number, and account information. The account

1 information shall include the account number, the account type, the nature of the
2 ownership interest in the account, and the balance of the account at the time that the
3 record match is made. The notice under this paragraph shall be provided in the
4 manner specified in the agreement under sub. (2) (b) and, to the extent feasible, by
5 an electronic data exchange.

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

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

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