

1 b. That the claimant was not informed by the temporary help company of the
2 requirement to contact the temporary help company or had other good cause for his
3 or her failure to contact the temporary help company about available assignments
4 during that week.

5 3. If a claimant who was last employed by a temporary help company contacts
6 the temporary help company during a given week about available assignments, that
7 contact constitutes one action that constitutes a reasonable search for suitable work,
8 for purposes of par. (a) 3.

9 **SECTION 75.** 108.04 (5) of the statutes is renumbered 108.04 (5) (intro.) and
10 amended to read:

11 108.04 (5) DISCHARGE FOR MISCONDUCT. (intro.) ~~Unless sub. (5g) results in~~
12 ~~disqualification, an~~ An employee whose work is terminated by an employing unit for
13 misconduct by the employee connected with the employee's work is ineligible to
14 receive benefits until 7 weeks have elapsed since the end of the week in which the
15 discharge occurs and the employee earns wages after the week in which the
16 discharge occurs equal to at least 14 times the employee's weekly benefit rate under
17 s. 108.05 (1) in employment or other work covered by the unemployment insurance
18 law of any state or the federal government. For purposes of requalification, the
19 employee's weekly benefit rate shall be ~~that~~ the rate ~~which~~ that would have been paid
20 had the discharge not occurred. The wages paid to an employee by an employer
21 which terminates employment of the employee for misconduct connected with the
22 employee's employment shall be excluded from the employee's base period wages
23 under s. 108.06 (1) for purposes of benefit entitlement. This subsection does not
24 preclude an employee who has employment with an employer other than the
25 employer which terminated the employee for misconduct from establishing a benefit

1 year using the base period wages excluded under this subsection if the employee
2 qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall
3 charge to the fund's balancing account any benefits otherwise chargeable to the
4 account of an employer that is subject to the contribution requirements under ss.
5 108.17 and 108.18 from which base period wages are excluded under this subsection.
6 For purposes of this subsection, "misconduct" means one or more actions or conduct
7 evincing such willful or wanton disregard of an employer's interest as is found in
8 deliberate violations or disregard of standards of behavior which an employer has a
9 right to expect of his or her employees, or in carelessness or negligence of such degree
10 or recurrence as to manifest culpability, wrongful intent, or evil design of equal
11 severity to such disregard, or to show an intentional and substantial disregard of an
12 employer's interests, or of an employee's duties and obligations to his or her
13 employer. In addition, "misconduct" includes:

14 **SECTION 76.** 108.04 (5) (a) to (g) of the statutes are created to read:

15 108.04 (5) (a) A violation by an employee of an employer's reasonable written
16 policy concerning the use of alcohol beverages, or use of a controlled substance or a
17 controlled substance analog, if the employee:

- 18 1. Had knowledge of the alcohol beverage or controlled substance policy; and
- 19 2. Admitted to the use of alcohol beverages or a controlled substance or
20 controlled substance analog or refused to take a test or tested positive for the use of
21 alcohol beverages or a controlled substance or controlled substance analog in a test
22 used by the employer in accordance with a testing methodology approved by the
23 department.

24 (b) Theft of an employer's property or services with intent to deprive the
25 employer of the property or services permanently, theft of currency of any value,

1 felonious conduct connected with an employee's employment with his or her
2 employer, or intentional or negligent conduct by an employee that causes substantial
3 damage to his or her employer's property.

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

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

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

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

18 (g) Unless directed by the employer, a willful and deliberate violation of a
19 written and uniformly applied standard or regulation of the federal government or
20 a state or tribal government by an employee of an employer that is licensed or
21 certified by a governmental agency, which standard or regulation has been
22 communicated by the employer to the employee and which violation would cause the
23 employer to be sanctioned or to have its license or certification suspended by the
24 agency.

25 **SECTION 77.** 108.04 (5g) of the statutes is repealed and recreated to read:

1 108.04 (5g) DISCHARGE FOR SUBSTANTIAL FAULT. (a) An employee whose work is
2 terminated by an employing unit for substantial fault by the employee connected
3 with the employee's work is ineligible to receive benefits until 7 weeks have elapsed
4 since the end of the week in which the termination occurs and the employee earns
5 wages after the week in which the termination occurs equal to at least 14 times the
6 employee's weekly benefit rate under s. 108.05 (1) in employment or other work
7 covered by the unemployment insurance law of any state or the federal government.
8 For purposes of requalification, the employee's benefit rate shall be the rate that
9 would have been paid had the discharge not occurred. For purposes of this
10 paragraph, "substantial fault" includes those acts or omissions of an employee over
11 which the employee exercised reasonable control and which violate reasonable
12 requirements of the employee's employer but does not include any of the following:

- 13 1. One or more minor infractions of rules unless an infraction is repeated after
14 the employer warns the employee about the infraction.
- 15 2. One or more inadvertent errors made by the employee.
- 16 3. Any failure of the employee to perform work because of insufficient skill,
17 ability, or equipment.

18 (b) The department shall charge to the fund's balancing account the cost of any
19 benefits paid to an employee that are otherwise chargeable to the account of an
20 employer that is subject to the contribution requirements under ss. 108.17 and
21 108.18 if the employee is discharged by the employer and paragraph (a) applies.

22 **SECTION 78.** 108.04 (7) (a) of the statutes is amended to read:

23 108.04 (7) (a) If an employee terminates work with an employing unit, the
24 employee is ineligible to receive benefits until ~~4 weeks have elapsed since the end~~
25 ~~of the week in which the termination occurs~~ and the employee earns wages after the

1 week in which the termination occurs equal to at least ~~4~~ 6 times the employee's
2 weekly benefit rate under s. 108.05 (1) in employment or other work covered by the
3 unemployment insurance law of any state or the federal government. For purposes
4 of requalification, the employee's weekly benefit rate shall be that rate which would
5 have been paid had the termination not occurred. This paragraph does not preclude
6 an employee from establishing a benefit year by using the base period wages paid by
7 the employer from which the employee voluntarily terminated, if the employee is
8 qualified to establish a benefit year under s. 108.06 (2) (a).

9 **SECTION 79.** 108.04 (7) (d), (g), (j), (k), (m), (n), (o), (p) and (r) of the statutes are
10 repealed.

11 **SECTION 80.** 108.04 (7) (e) of the statutes is amended to read:

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

22 **SECTION 81.** 108.04 (7) (h) of the statutes is amended to read:

23 108.04 (7) (h) The department shall charge to the fund's balancing account
24 benefits paid to an employee that are otherwise chargeable to the account of an
25 employer that is subject to the contribution requirements of ss. 108.17 and 108.18

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

3 **SECTION 82.** 108.04 (7) (L) (intro.) of the statutes is amended to read:

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

9 **SECTION 83.** 108.04 (7) (t) of the statutes is renumbered 108.04 (7) (t) (intro.)
10 and amended to read:

11 108.04 (7) (t) (intro.) Paragraph (a) does not apply if the department
12 determines that the all of the following apply to an employee:

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

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

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

19 **SECTION 84.** 108.04 (8) (a) and (c) of the statutes are amended to read:

20 108.04 (8) (a) If an employee fails, without good cause, to accept suitable work
21 when offered, the employee is ineligible to receive benefits until ~~4~~ weeks have
22 elapsed since the end of the week in which the failure occurs and the employee earns
23 wages after the week in which the failure occurs equal to at least ~~4~~ 6 times the
24 employee's weekly benefit rate under s. 108.05 (1) in employment or other work
25 covered by the unemployment insurance law of any state or the federal government.

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

10 (c) If an employee fails, without good cause, to return to work with a former
11 employer that recalls the employee within 52 weeks after the employee last worked
12 for that employer, the employee is ineligible to receive benefits until ~~4 weeks have~~
13 ~~elapsed since the end of the week in which the failure occurs~~ and the employee earns
14 wages after the week in which the failure occurs equal to at least ~~4~~ 6 times the
15 employee's weekly benefit rate under s. 108.05 (1) in employment or other work
16 covered by the unemployment insurance law of any state or the federal government.
17 For purposes of requalification, the employee's weekly benefit rate shall be that rate
18 which would have been paid had the failure not occurred. This paragraph does not
19 preclude an employee from establishing a benefit year during a period in which the
20 employee is ineligible to receive benefits under this paragraph if the employee
21 qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall
22 charge to the fund's balancing account any benefits otherwise chargeable to the
23 account of any employer that is subject to the contribution requirements under ss.
24 108.17 and 108.18 whenever an employee of that employer fails, without good cause,

1 to return to work with that employer. If an employee receives actual notice of a recall
2 to work, par. (a) applies in lieu of this paragraph.

3 **SECTION 85.** 108.04 (12) (f) of the statutes is created to read:

4 108.04 (12) (f) 1. Any individual who actually receives social security disability
5 insurance benefits under 42 USC ch. 7 subch. II in a given week is ineligible for
6 benefits paid or payable in that same week under this chapter.

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

12 **SECTION 86.** 108.04 (15) of the statutes is created to read:

13 108.04 (15) DEPARTMENT POWERS TO ASSIST CLAIMANTS. (a) Except as provided
14 in par. (b), the department may do any of the following for the purpose of assisting
15 claimants to find or obtain work:

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

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

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

3 **SECTION 87.** 108.05 (1) (n) to (p) of the statutes are repealed.

4 **SECTION 88.** 108.05 (1) (q) (intro.) of the statutes is amended to read:

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

19 **SECTION 89.** 108.05 (1) (q) (intro.) of the statutes, as affected by 2013 Wisconsin
20 Acts 11 and (this act), is repealed and recreated to read:

21 108.05 (1) (q) (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 4, 2009, and before January 5, 2014, at the weekly
24 benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit
25 rate shall equal 4 percent of the employee's base period wages that were paid during

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

10 **SECTION 90.** 108.05 (1) (r) (intro.) of the statutes, as created by 2013 Wisconsin
11 Act (this act), is repealed and recreated to read:

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

SECTION 91

1 **SECTION 91.** 108.05 (1) (r) of the statutes is created to read:

2 108.05 (1) (r) Each eligible employee shall be paid benefits for each week of total
3 unemployment that commences on or after January 5, 2014, at the weekly benefit
4 rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate
5 shall equal 4 percent of the employee’s base period wages that were paid during that
6 quarter of the employee’s base period in which the employee was paid the highest
7 total wages, rounded down to the nearest whole dollar, except that, if that amount
8 is less than the minimum amount shown in the following schedule, no benefits are
9 payable to the employee and, if that amount is more than the maximum amount
10 shown in the following schedule, the employee’s weekly benefit rate shall be the
11 maximum amount shown in the following schedule and except that, if the employee’s
12 benefits are exhausted during any week under s. 108.06 (1), the employee shall be
13 paid the remaining amount of benefits payable to the employee in lieu of the amount
14 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

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32.	2,100.00	to	2,124.99	84
33.	2,125.00	to	2,149.99	85
34.	2,150.00	to	2,174.99	86
35.	2,175.00	to	2,199.99	87
36.	.....	2,200.00	to	2,224.99	.....	88
37.	.....	2,225.00	to	2,249.99	.....	89
38.	.....	2,250.00	to	2,274.99	.....	90
39.	.....	2,275.00	to	2,299.99	.....	91
40.	.....	2,300.00	to	2,324.99	.....	92
41.	.....	2,325.00	to	2,349.99	.....	93
42.	.....	2,350.00	to	2,374.99	.....	94
43.	.....	2,375.00	to	2,399.99	.....	95
44.	.....	2,400.00	to	2,424.99	.....	96
45.	.....	2,425.00	to	2,449.99	.....	97
46.	.....	2,450.00	to	2,474.99	.....	98
47.	.....	2,475.00	to	2,499.99	.....	99
48.	.....	2,500.00	to	2,524.99	.....	100
49.	.....	2,525.00	to	2,549.99	.....	101
50.	.....	2,550.00	to	2,574.99	.....	102
51.	.....	2,575.00	to	2,599.99	.....	103
52.	.....	2,600.00	to	2,624.99	.....	104
53.	.....	2,625.00	to	2,649.99	.....	105
54.	.....	2,650.00	to	2,674.99	.....	106
55.	.....	2,675.00	to	2,699.99	.....	107

56.	.....	2,700.00	to	2,724.99	.....	108
57.	.....	2,725.00	to	2,749.99	.....	109
58.	.....	2,750.00	to	2,774.99	.....	110
59.	.....	2,775.00	to	2,799.99	.....	111
60.	.....	2,800.00	to	2,824.99	.....	112
61.	.....	2,825.00	to	2,849.99	.....	113
62.	.....	2,850.00	to	2,874.99	.....	114
63.	.....	2,875.00	to	2,899.99	.....	115
64.	.....	2,900.00	to	2,924.99	.....	116
65.	.....	2,925.00	to	2,949.99	.....	117
66.	.....	2,950.00	to	2,974.99	.....	118
67.	.....	2,975.00	to	2,999.99	.....	119
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

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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

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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

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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

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272.	8,100.00	to	8,124.99	324
273.	8,125.00	to	8,149.99	325
274.	8,150.00	to	8,174.99	326
275.	8,175.00	to	8,199.99	327
276.	.....	8,200.00	to	8,224.99	.....	328
277.	.....	8,225.00	to	8,249.99	.....	329
278.	.....	8,250.00	to	8,274.99	.....	330
279.	.....	8,275.00	to	8,299.99	.....	331
280.	.....	8,300.00	to	8,324.99	.....	332
281.	.....	8,325.00	to	8,349.99	.....	333
282.	.....	8,350.00	to	8,374.99	.....	334
283.	.....	8,375.00	to	8,399.99	.....	335
284.	.....	8,400.00	to	8,424.99	.....	336
285.	.....	8,425.00	to	8,449.99	.....	337
286.	.....	8,450.00	to	8,474.99	.....	338
287.	.....	8,475.00	to	8,499.99	.....	339
288.	.....	8,500.00	to	8,524.99	.....	340
289.	.....	8,525.00	to	8,549.99	.....	341
290.	.....	8,550.00	to	8,574.99	.....	342
291.	.....	8,575.00	to	8,599.99	.....	343
292.	.....	8,600.00	to	8,624.99	.....	344
293.	.....	8,625.00	to	8,649.99	.....	345
294.	.....	8,650.00	to	8,674.99	.....	346
295.	.....	8,675.00	to	8,699.99	.....	347

296.	8,700.00	to	8,724.99	348
297.	8,725.00	to	8,749.99	349
298.	8,750.00	to	8,774.99	350
299.	8,775.00	to	8,799.99	351
300.	8,800.00	to	8,824.99	352
301.	8,825.00	to	8,849.99	353
302.	8,850.00	to	8,874.99	354
303.	8,875.00	to	8,899.99	355
304.	8,900.00	to	8,924.99	356
305.	8,925.00	to	8,949.99	357
306.	8,950.00	to	8,974.99	358
307.	8,975.00	to	8,999.99	359
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

1 108.05 (2) (c) This chapter's maximum weekly benefit rate, as to weeks of
2 unemployment in the ensuing half year, shall equal the result obtained by rounding
3 66-2/3% of the "average wages per average week" to the nearest multiple of one
4 dollar, and the minimum weekly benefit rate shall be an amount which is ~~15%~~ 14.6
5 percent of the maximum rate and adjusted, if not a multiple of one dollar, to the next
6 lower multiple of one dollar.

7 **SECTION 93.** 108.05 (3) (a) of the statutes is amended to read:

8 108.05 (3) (a) Except as provided in pars. (c), (d) and (dm) if an eligible employee
9 earns wages in a given week, the first \$30 of the wages shall be disregarded and the
10 employee's applicable weekly benefit payment shall be reduced by 67% of the
11 remaining amount, except that no such employee is eligible for benefits if the
12 employee's benefit payment would be less than \$5 for any week. For purposes of this
13 paragraph, "wages" includes ~~any salary reduction amounts earned that are not~~
14 ~~wages and that are deducted from the salary of a claimant by an employer pursuant~~
15 ~~to a salary reduction agreement under a cafeteria plan, within the meaning of 26~~
16 ~~USC 125, and~~ any amount that a claimant would have earned in available work
17 under s. 108.04 (1) (a) which is treated as wages under s. 108.04 (1) (bm), but excludes
18 any amount that a claimant earns for services performed as a volunteer fire fighter,
19 volunteer emergency medical technician, or volunteer first responder. In applying
20 this paragraph, the department shall disregard discrepancies of less than \$2
21 between wages reported by employees and employers.

22 **SECTION 94.** 108.05 (3) (a) of the statutes, as affected by 2013 Wisconsin Acts
23 11 and (this act), is repealed and recreated to read:

24 108.05 (3) (a) Except as provided in pars. (c), (d) and (dm) and s. 108.062, if an
25 eligible employee earns wages in a given week, the first \$30 of the wages shall be

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

10 **SECTION 95.** 108.05 (3) (c) (intro.) of the statutes is amended to read:

11 108.05 (3) (c) (intro.) ~~A- Except as provided in par. (cm),~~ a claimant is ineligible
12 to receive any benefits for a week in which one or more of the following applies to the
13 claimant for 32 or more hours in that week:

14 **SECTION 96.** 108.05 (3) (c) (intro.) of the statutes, as affected by 2013 Wisconsin
15 11 and (this act), is repealed and recreated to read:

16 108.05 (3) (c) (intro.) Except when otherwise authorized in an approved
17 work-share program under s. 108.062 and except as provided in par. (cm), a claimant
18 is ineligible to receive any benefits for a week in which one or more of the following
19 applies to the claimant for 32 or more hours in that week:

20 **SECTION 97.** 108.05 (3) (cm) of the statutes is created to read:

21 108.05 (3) (cm) 1. In this paragraph:

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

1 b. “State or federal holiday” means a day specified in s. 230.35 (4) (a) or in 5 USC
2 6103 (a).

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

8 3. A notice under subd. 2. is not valid for any year subsequent to the succeeding
9 calendar year.

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

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

14 b. The employer designated the state or federal holiday for a complete business
15 shutdown under subd. 2. and underwent a complete business shutdown on that day.

16 5. If an employer that provides a notice under subd. 2. will not or does not
17 undergo a complete business shutdown on a state or federal holiday as designated
18 in the notice, the employer shall, no later than the first business day following the
19 week in which the state or federal holiday occurs, provide the department with a
20 written notice indicating that the complete business shutdown will not or did not
21 occur.

22 **SECTION 98.** 108.06 (1) of the statutes is amended to read:

23 108.06 (1) Except as provided in subs. sub. (6) and (7) and ss. 108.141 and
24 108.142, no claimant may receive total benefits based on employment in a base
25 period greater than 26 times the number of weeks determined under s. 108.06 (1m)

1 multiplied by the claimant’s weekly benefit rate under s. 108.05 (1) or 40% of the
 2 claimant’s base period wages, whichever is lower. Except as provided in ~~subs.~~ sub.
 3 (6) ~~and (7)~~ and ss. 108.141 and 108.142, if a claimant’s base period wages are reduced
 4 or canceled under s. 108.04 (5) or (18), or suspended under s. 108.04 (1) (f), (10) (a),
 5 or (17), the claimant may not 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 base
 8 period wages not reduced, canceled or suspended which were paid or payable to the
 9 claimant, whichever is lower.

10 **SECTION 99.** 108.06 (1m) of the statutes is created to read:

11 108.06 (1m) (a) The department shall determine the maximum number of
 12 weeks of regular benefits under sub. (1) by determining the seasonally adjusted
 13 statewide average unemployment rate for the first and 3rd calendar quarters of each
 14 year as determined by the U.S. department of labor, bureau of labor statistics, for the
 15 months in that quarter. For claimants whose benefit years begin on or after January
 16 1 and before July 1 of any year, the department shall make the determination by
 17 using the 3rd calendar quarter of the preceding year. For claimants whose benefit
 18 years begin after June 30 and on or before December 31 of any year, the department
 19 shall make the determination by using the first calendar quarter of that year. For
 20 benefit years to which each determination applies, the maximum number of weeks
 21 of regular benefits is as follows: [See Figure 108.06 (1m) (a) following]

Figure 108.06 (1m) (a):

<u>Statewide average unemployment rate</u>	<u>Maximum weeks of benefits</u>
8 percent or higher	26
At least 7.5 percent but less than 8 percent	25

At least 7.0 percent but less than 7.5 percent	24
At least 6.5 percent but less than 7.0 percent	23
At least 6.0 percent but less than 6.5 percent	22
At least 5.5 percent but less than 6.0 percent	21
Less than 5.5 percent	20

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 100.** 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 101.** 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 102.** 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
18 used in a given benefit computation are not available for use in any subsequent
19 benefit computation except under sub. (7) and s. 108.141.

20 **SECTION 103.** 108.06 (6) (intro.) of the statutes is amended to read:

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

11 **SECTION 104.** 108.06 (7) of the statutes is repealed.

12 **SECTION 105.** 108.07 (8) of the statutes is repealed.

13 **SECTION 106.** 108.10 (intro.) of the statutes is amended to read:

14 **108.10 Settlement of issues other than benefit claims.** (intro.) ~~In~~ Except
15 as provided in s. 108.245 (3), in connection with any issue arising under this chapter
16 as to the status or liability of an employing unit in this state, for which no review is
17 provided under s. 108.09 or 108.227 (5) and whether or not a penalty is provided in
18 s. 108.24, the following procedure shall apply:

19 **SECTION 107.** 108.14 (8n) (e) of the statutes is amended to read:

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

1 employer who is subject to the contribution requirements of ss. 108.17 and 108.18,
2 the department shall charge the share of benefits based on employment with that
3 employer to the fund's balancing account, or, if s. 108.04 (1) (f) or (5) or 108.07 (3)
4 would have applied to an employer that is not subject to the contribution
5 requirements of ss. 108.17 and 108.18, the department shall charge the share of
6 benefits based on that employment in accordance with s. 108.07 (5) (a) and (b). The
7 department shall also charge the fund's balancing account with any other state's
8 share of such benefits pending reimbursement by that state.

9 **SECTION 108.** 108.14 (19) of the statutes is amended to read:

10 108.14 (19) On or about February 15 annually, the department shall prepare
11 and furnish to the council on unemployment insurance a report summarizing the
12 department's activities related to detection and prosecution of unemployment
13 insurance fraud in the preceding year. The department shall include in the report
14 information about audits conducted by the department under sub. (20), including the
15 number and results of audits performed, in the previous year.

16 **SECTION 109.** 108.14 (20) of the statutes is created to read:

17 108.14 (20) The department shall conduct random audits on claimants for
18 benefits under this chapter to assess compliance with the work search requirements
19 under s. 108.04 (2) (a) 3.

20 **SECTION 110.** 108.14 (21) of the statutes is created to read:

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

24 **SECTION 111.** 108.14 (23) of the statutes is created to read:

1 108.14 (23) (a) The department shall create and keep up-to-date a handbook
2 for the purpose of informing employers that are subject to this chapter about the
3 provisions and requirements of this chapter.

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

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

7 2. A description of the rights and responsibilities of employers under this
8 chapter, including the rights and responsibilities associated with hearings to
9 determine whether claimants are eligible for benefits under this chapter.

10 3. A description of the circumstances under which workers are generally
11 eligible and ineligible for benefits under this chapter.

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

15 5. A line to allow an individual employed by an employer to sign to acknowledge
16 that the individual is aware of the contents of the handbook.

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

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

21 **SECTION 112.** 108.14 (24) of the statutes is created to read:

22 108.14 (24) The department shall provide information to employers concerning
23 the financing of the unemployment insurance system, including the computation of
24 reserve percentages and their effect upon the contribution and solvency rates of
25 employers, and shall post this information on the Internet. If the department

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

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

6 108.141 (7) (a) The department shall charge the state's share of each week of
7 extended benefits to each employer's account in proportion to the employer's share
8 of the total wages of the employee receiving the benefits in the employee's base
9 period, except that if the employer is subject to the contribution requirements of ss.
10 108.17 and 108.18 the department shall charge the share of extended benefits to
11 which s. 108.04 (1) (f), (5), (7) (a), (c), ~~(d)~~, (e), ~~(k)~~, (L), ~~(o)~~, ~~(p)~~, (q), (s), or (t), (7m) or (8)
12 (a) or 108.07 (3), (3r), or (5) (b) ~~or (8)~~ applies to the fund's balancing account.

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

14 108.142 (4) DURATION OF WISCONSIN SUPPLEMENTAL BENEFITS. During a
15 Wisconsin supplemental benefit period, no claimant may receive total benefits based
16 on employment in a base period greater than ~~34 times~~ the sum of the number of
17 weeks determined under s. 108.06 (1m) and 8, multiplied by the claimant's weekly
18 benefit rate under s. 108.05 (1) or 40% of wages paid or payable to the claimant in
19 his or her base period under s. 108.04 (4) (a), whichever is lower.

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

21 108.16 (2) (g) Whenever the department receives a request of 2 or more
22 partnerships ~~or limited liability companies~~ consisting of the same partners ~~or~~
23 ~~members~~ to be treated as separate employers prior to October 1 of any year, the
24 department shall apportion the balance in any existing account of the partnerships
25 ~~or limited liability companies~~ among the separate employers on January 1 following

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

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

25 **SECTION 116.** 108.16 (3) (c) of the statutes is created to read:

1 108.16 (3) (c) Any nonrecoverable payment made without fault on the part of
2 the intended payee.

3 **SECTION 117.** 108.16 (6) (o) of the statutes is created to read:

4 108.16 (6) (o) Any erroneous payment recovered under s. 108.22 (8e).

5 **SECTION 118.** 108.16 (6m) (a) of the statutes is amended to read:

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

9 **SECTION 119.** 108.16 (6m) (h) of the statutes is created to read:

10 108.16 (6m) (h) Any amount paid to correct a payment under s. 108.22 (8e) that
11 is not recovered or recoverable.

12 **SECTION 120.** 108.16 (13) of the statutes is created to read:

13 108.16 (13) If the secretary determines that employers in this state that are
14 subject to a requirement to pay a federal unemployment tax might experience a lower
15 tax rate if this state were to loan moneys to the fund under s. 20.002 (11) (b) 3m., the
16 secretary shall request the secretary of administration to make one or more transfers
17 to the fund in the amount required to maintain a favorable federal tax experience for
18 employers. The secretary shall not request a transfer under this subsection if the
19 outstanding balance of such transfers at the time of the request would exceed
20 \$50,000,000. Whenever the secretary determines that the balance of the fund
21 permits repayment of a transfer, in whole or in part, without jeopardizing the ability
22 of the department to continue to pay other liabilities and costs chargeable to the fund,
23 the secretary shall repay the department of administration for the amount that the
24 secretary determines is available for repayment. The secretary shall ensure that the

1 timing of any repayment accords with federal requirements for ensuring a favorable
2 tax experience for employers in this state.

3 SECTION 121. 108.18 (4) (figure) Schedule A line 23. of the statutes is amended
4 to read:

Figure 108.18 (4):

Schedule A

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

5 SECTION 122. 108.18 (4) (figure) Schedule A lines 24. to 26. of the statutes are
6 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

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

Figure 108.18 (4):

Schedule B

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

9 SECTION 124. 108.18 (4) (figure) Schedule B lines 24. to 26. of the statutes are

1 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

2 **SECTION 125.** 108.18 (4) (figure) Schedule C line 23. of the statutes is amended
3 to read:

Figure 108.18 (4):

Schedule C

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

4 **SECTION 126.** 108.18 (4) (figure) Schedule C lines 24. to 26. of the statutes are
5 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

6 **SECTION 127.** 108.18 (4) (figure) Schedule D line 23. of the statutes is amended
7 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

1 **SECTION 128.** 108.18 (4) (figure) Schedule D lines 24. to 26. of the statutes are
2 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

3 **SECTION 129.** 108.18 (9) (figure) Schedule A lines 25 to 27 of the statutes are
4 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

1 **SECTION 130.** 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	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 131.** 108.18 (9) (figure) Schedule C line 24 of the statutes is amended
 4 to read:

Figure 108.18 (9):

Schedule C

Line	Contribution Rate	Solvency Rate	
		Employers	Employers
		with payroll under \$500,000	with payroll of \$500,000 or more
24	8.50	1.25 <u>1.30</u>	1.35 <u>1.30</u>

1 **SECTION 132.** 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 133.** 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

5 **SECTION 134.** 108.19 (1m) of the statutes is amended to read:

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

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

3 **SECTION 135.** 108.19 (1m) of the statutes, as affected by 2013 Wisconsin Act
4 (this act), is amended to read:

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

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

7 **SECTION 136.** 108.205 (1) of the statutes is amended to read:

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

17 **SECTION 137.** 108.21 (1) of the statutes is amended to read:

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

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

16 **SECTION 138.** 108.22 (1) (a) of the statutes is amended to read:

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

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

9 **SECTION 139.** 108.22 (1) (cm) of the statutes is created to read:

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

13 **SECTION 140.** 108.22 (8) (c) 1. a. of the statutes is amended to read:

14 108.22 (8) (c) 1. a. The overpayment was the result of a departmental error and
15 ~~was not the fault of any employer under s. 108.04 (13) (f); and~~

16 **SECTION 141.** 108.22 (8e) of the statutes is created to read:

17 108.22 (8e) If the department determines a payment has been made to an
18 unintended recipient erroneously without fault on the part of the intended payee, the
19 department may issue the correct payment to the intended payee if necessary, and
20 may recover the amount of the erroneous payment from the recipient under this
21 section or s. 108.225 or 108.245.

22 **SECTION 142.** 108.223 of the statutes is created to read:

23 **108.223 Financial record matching program. (1) DEFINITIONS.** In this
24 section:

1 (a) “Account” means a demand deposit account, checking account, negotiable
2 withdrawal order account, savings account, time deposit account, or money market
3 mutual fund account.

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

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

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

9 (b) The department shall enter into agreements with financial institutions
10 doing business in this state to operate the financial record matching program under
11 this section. An agreement shall require the financial institution to participate in
12 the financial record matching program by electing either the financial institution
13 matching option under sub. (3) or the state matching option under sub. (4). The
14 financial institution and the department may by mutual agreement make changes
15 to the agreement. A financial institution that wishes to choose a different matching
16 option shall provide the department with at least 60 days notice. The department
17 shall furnish the financial institution with a signed copy of the agreement.

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

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

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

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

8 (b) Based on the information received under par. (a), the financial institution
9 shall take actions necessary to determine whether any debtor has an ownership
10 interest in an account maintained at the financial institution. If the financial
11 institution determines that a debtor has an ownership interest in an account at the
12 financial institution, the financial institution shall provide the department with a
13 notice containing the debtor's name, address of record, social security number or
14 other taxpayer identification number, and account information. The account
15 information shall include the account number, the account type, the nature of the
16 ownership interest in the account, and the balance of the account at the time that the
17 record match is made. The notice under this paragraph shall be provided in the
18 manner specified in the agreement under sub. (2) (b) and, to the extent feasible, by
19 an electronic data exchange.

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

23 (a) At least once each calendar quarter, the financial institution shall provide
24 the department with information concerning all accounts maintained at the
25 financial institution. For each account maintained at the financial institution, the

1 financial institution shall notify the department of the name and social security
2 number or other tax identification number of each person having an ownership
3 interest in the account, together with a description of each person's interest. The
4 information required under this paragraph shall be provided in the manner specified
5 in the agreement under sub. (2) (b) and, to the extent feasible, by an electronic data
6 exchange.

7 (b) The department shall take actions necessary to determine whether any
8 debtor has an ownership interest in an account maintained at the financial
9 institution providing information under par. (a). Upon the request of the
10 department, the financial institution shall provide to the department, for each
11 debtor who matches information provided by the financial institution under par. (a),
12 the address of record, the account number and account type, and the balance of the
13 account.

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

SECTION 142

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

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

11 **SECTION 143.** 108.225 (1) (b) of the statutes is amended to read:

12 108.225 (1) (b) “Debt” means a delinquent contribution or repayment of a
13 benefit overpayment, a delinquent assessment under s. 108.04 (11) (cm) or 108.19
14 (1m), a liability incurred under s. 108.04 (11) (bh), an erroneous payment from the
15 fund recovered under s. 108.245, or any liability of a 3rd party for failure to surrender
16 to the department property or rights to property subject to levy after proceedings
17 under sub. (4) (b) and s. 108.10 to determine that liability.

18 **SECTION 144.** 108.227 of the statutes is created to read:

19 **108.227 License denial, nonrenewal, discontinuation, suspension and**
20 **revocation based on delinquent unemployment insurance contributions.**

21 **(1) DEFINITIONS.** In this section:

22 (a) “Contribution” includes contributions under ss. 108.17 and 108.18, interest
23 for a nontimely payment or a fee assessed on an employer, an assessment under s.
24 108.19, any payment due for a forfeiture imposed upon an employing unit under s.

1 108.04 (11) (c), and any other penalty assessed by the department under this chapter
2 against an employing unit.

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

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

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

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

- 13 1. An approval specified in s. 29.024 (2r) or a license specified in s. 169.35.
- 14 2. A license issued by the department of children and families under s. 48.66
15 (1) (a) to a child welfare agency, group home, shelter care facility, or child care center,
16 as required by s. 48.60, 48.625, 48.65, or 938.22 (7).
- 17 3. A license, certificate of approval, provisional license, conditional license,
18 certification, certification card, registration, permit, training permit or approval
19 specified in s. 50.35, 50.49 (6) (a) or (10), 51.038, 51.04, 51.42 (7) (b) 11., 51.421 (3)
20 (a), 51.45 (8), 146.40 (3) or (3m), 252.23 (2), 252.24 (2), 254.176, 254.20 (3), 255.08 (2)
21 (a), 256.15 (5) (a) or (b), (6g) (a), (7), or (8) (a) or (f) or 343.305 (6) (a) or a permit for
22 operation of a campground specified in s. 254.47 (1).
- 23 5. A license, as defined in s. 101.02 (20) (a).
- 24 6. A license or certificate of registration issued by the department of financial
25 institutions, or a division of it, under ss. 138.09, 138.12, 138.14, 217.06, 218.0101 to

1 218.0163, 218.02, 218.04, 218.05, 224.72, 224.725, 224.93 or under subch. IV of ch.
2 551.

3 7. A license described in s. 218.0114 (14) (a) and (g), a license described in s.
4 218.0114 (14) (b), (c) or (e), a license issued under s. 218.11, 218.12, 218.22, 218.32,
5 218.41, 343.61 or 343.62, a buyer identification card issued under s. 218.51 or a
6 certificate of registration issued under s. 341.51.

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

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

9 9. A credential.

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

11 11. A license to practice law.

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

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

15 14. A permit under s. 170.12.

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

17 (f) “Licensing department” means the department of administration; the board
18 of commissioners of public lands; the department of children and families; the
19 government accountability board; the department of financial institutions; the
20 department of health services; the department of natural resources; the department
21 of public instruction; the department of revenue; the department of safety and
22 professional services; the office of the commissioner of insurance; or the department
23 of transportation.