

**2019 DRAFTING REQUEST**

**Bill**

For: **Legislative Fiscal Bureau** Drafter: **mduchek**  
 By: **Ryan Horton** Secondary Drafters:  
 Date: **4/3/2020** May Contact:

Same as LRB:

Submit via email: **YES**  
 Requester's email: **ryan.horton@legis.wisconsin.gov**  
 Carbon copy (CC) to: **Becky.hannah@legis.wisconsin.gov**  
**paul.ferguson@legis.wisconsin.gov**

**Pre Topic:**

No specific pre topic given

**Topic:**

Noncharging of benefits

**Instructions:**

See attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mduchek 4/3/2020	swinder 4/3/2020			
/P1	mduchek 4/6/2020		wjackson 4/3/2020		State S&L
/P2		csicilia 4/6/2020	wjackson 4/6/2020		State S&L
/P3	mduchek 4/11/2020	swinder 4/11/2020	wjackson 4/11/2020		State S&L

FE Sent For:

<END>

**Parisi, Lori**

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**From:** Horton, Ryan  
**Sent:** Friday, April 03, 2020 11:10 AM  
**To:** Duchek, Michael  
**Cc:** Ferguson, Paul  
**Subject:** Non-charging draft request

Hi Mike, as usual, feel free to adjust where necessary and call with any questions. 608-334-1230

- Require the department to not charge an employer's account for benefits paid out to claimants resulting from initial claims directly related to COVID-19 separations. Non-charging of employers for all qualified claims shall begin with claims filed on or after the Sunday in the unemployment insurance calendar week in which a public health emergency declared by executive order 72, and through Dec. 31, 2020.
- Non-chargeability only applies in the event that employers respond timely and adequately to all correspondence and communications from the department.
- Waiver of the employer charges for initial claims related to COVID-19 separations will apply to both reimbursable and contributory employers.
  - COVID-related charges during this period shall be made against the balancing account for contributory employers.
  - COVID-related charges during this period shall be made against the department's I&P account for reimbursable employers, subject to any federal offset to such charges with funding received by the state from the federal government as authorized under sec. 2103 of the CARES Act.



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-6112/P1  
MED:skw

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

1     **AN ACT** *to amend* 20.445 (1) (gd), 108.16 (6m) (a), 108.20 (2) and 108.20 (2m); and  
2             *to create* 108.04 (2) (d) and 108.07 (8) of the statutes; **relating to:** charging of  
3             unemployment insurance benefits related to a public health emergency and  
4             making an appropriation.

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*Analysis by the Legislative Reference Bureau*

**EMPLOYMENT**

***Unemployment insurance; benefit charging***

This bill requires the Department of Workforce Development, when processing claims for unemployment insurance benefits and evaluating work-share plans, to determine whether a claim or plan is related to the public health emergency declared by the governor under Executive Order #72. If a claim or plan is so related, the bill provides that the regular benefits for that claim for weeks occurring after March 12, 2020, and before December 31, 2020, not be charged as is normally provided. Instead, the benefits for those weeks are, subject to numerous exceptions, to be charged to the balancing account of the unemployment reserve fund (pooled account financed by all employers who pay contributions that is used to pay benefits that are not chargeable to any employer's account) or, in the case of employers that are not subject to contribution (tax) requirements, to an appropriation into which various moneys for unemployment insurance interest and penalties are received.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

1           **SECTION 1.** 20.445 (1) (gd) of the statutes is amended to read:

2           20.445 (1) (gd) *Unemployment interest and penalty payments.* All moneys  
3 received as interest and penalties collected under ss. 108.04 (11) (c) and (cm) and (13)  
4 (c) and 108.22 except interest and penalties deposited under s. 108.19 (1q), and  
5 forfeitures under s. 103.05 (5), all moneys not appropriated under par. (gg) and all  
6 moneys transferred to this appropriation account from the appropriation account  
7 under par. (gh) for the payment of benefits specified in s. 108.07 (5) and (8) and 1987  
8 Wisconsin Act 38, section 132 (1) (c), for the payment of interest to employers under  
9 s. 108.17 (3m), for research relating to the condition of the unemployment reserve  
10 fund under s. 108.14 (6), for administration of the unemployment insurance program  
11 and federal or state unemployment insurance programs authorized by the governor  
12 under s. 16.54, for satisfaction of any federal audit exception concerning a payment  
13 from the unemployment reserve fund or any federal aid disallowance concerning the  
14 unemployment insurance program, for assistance to the department of justice in the  
15 enforcement of ch. 108, for the payment of interest due on advances from the federal  
16 unemployment account under title XII of the social security act to the unemployment  
17 reserve fund, and for payments made to the unemployment reserve fund to obtain  
18 a lower interest rate or deferral of interest payments on these advances, except as  
19 otherwise provided in s. 108.20.

20           **SECTION 2.** 108.04 (2) (d) of the statutes is created to read:

1           108.04 (2) (d) If required under s. 108.07 (8), each claimant shall and each  
2 employer shall under s. 108.09 (1) or when otherwise requested by the department,  
3 indicate whether a claim for regular benefits is related to the public health  
4 emergency declared on March 12, 2020, by executive order 72, including any  
5 extension under s. 323.10. The department may specify the information required to  
6 be provided under this paragraph.

7           **SECTION 3.** 108.07 (8) of the statutes is created to read:

8           108.07 (8) (a) 1. The department shall, when processing initial claims for  
9 regular benefits, determine whether a claim or plan is related to the public health  
10 emergency declared on March 12, 2020, by executive order 72. If a claim is so related,  
11 the regular benefits for that claim shall, except as provided in subd. 2., be paid as  
12 provided in par. (b).

13           2. a. Subdivision 1. applies only with respect to benefits payable for weeks  
14 beginning after March 12, 2020, and beginning before December 31, 2020.

15           b. Subdivision 1. does not apply if the employer fails to timely and adequately  
16 provide any information required by the department under s. 108.04 (2) (d).

17           c. Subdivision 1. does not apply with respect to any benefits paid or reimbursed  
18 by the federal government, or any portion thereof, including the portion of any  
19 benefits reimbursed by the federal government for reimbursable employers, as  
20 defined in s. 108.155 (1) (b).

21           d. In the case of a claim for regular benefits that is a combined wage claim, as  
22 defined in s. 108.04 (13) (g) 1. a., subd. 1. applies only with respect to this state's share  
23 of benefits.

24           e. Subdivision 1. does not apply with respect to work-share benefits under s.  
25 108.062 (6).

1 f. Subdivision 1. does not apply to benefits chargeable as provided in sub. (7).

2 (b) Charges for benefits to which par. (a) applies shall, notwithstanding any  
3 other provision of this chapter, be paid or reimbursed as follows:

4 1. For employers subject to the contribution requirements of ss. 108.17 and  
5 108.18, the benefits shall be charged to the fund's balancing account.

6 2. For reimbursable employers, as defined in s. 108.155 (1) (b), the benefits  
7 shall be paid from the appropriation under s. 20.445 (1) (gd).

8 **SECTION 4.** 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) or (b), (13) (c) or (d) or (16) (e), 108.07 (3), (3r), (5) (b), (5m), ~~or (6), or~~  
11 (8), 108.133 (3) (f), 108.14 (8n) (e), 108.141, 108.151, or 108.152 or sub. (6) (e) or (7)  
12 (a) and (b).

13 **SECTION 5.** 108.20 (2) of the statutes is amended to read:

14 108.20 **(2)** All amounts received by the department for the administrative  
15 account shall be paid over to the secretary of administration and credited to that  
16 account for the administration of this chapter and the employment service, for the  
17 payment of benefits chargeable to the account under s. 108.07 (5) and (8) and for the  
18 purposes specified in sub. (2m).

19 **SECTION 6.** 108.20 (2m) of the statutes is amended to read:

20 108.20 **(2m)** From the moneys not appropriated under s. 20.445 (1) (gg) that  
21 are received by the administrative account as interest and penalties under this  
22 chapter, the department shall pay the benefits chargeable to the administrative  
23 account under s. 108.07 (5) and (8) and the interest payable to employers under s.  
24 108.17 (3m), and may expend the remainder to pay interest due on advances to the  
25 unemployment reserve fund from the federal unemployment account under title XII

1 of the social security act, 42 USC 1321 to 1324, to conduct research relating to the  
2 condition of the unemployment reserve fund under s. 108.14 (6), to administer the  
3 unemployment insurance program and federal or state unemployment insurance  
4 programs authorized by the governor under s. 16.54, to assist the department of  
5 justice in the enforcement of this chapter, to make payments to satisfy a federal audit  
6 exception concerning a payment from the fund or any federal aid disallowance  
7 involving the unemployment insurance program, or to make payments to the fund  
8 if such action is necessary to obtain a lower interest rate or deferral of interest  
9 payments on advances from the federal unemployment account under title XII of the  
10 social security act, except that any interest earned pending disbursement of federal  
11 employment security grants under s. 20.445 (1) (n) shall be credited to the general  
12 fund.

13 **SECTION 7. Initial applicability.**

14 (1) UNEMPLOYMENT INSURANCE; CHARGING OF BENEFITS. The treatment of ss.  
15 20.445 (1) (gd), 108.04 (2) (d), 108.07 (8), 108.16 (6m) (a), and 108.20 (2) and (2m) first  
16 applies retroactively to weeks of benefits described in s. 108.07 (8) (a).

17 (END)





State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-6112/P2  
MED:skw&cjs

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

1     **AN ACT** *to renumber* 108.07 (5); *to amend* 108.04 (13) (d) 3. b., 108.04 (13) (d)  
2             4. b., 108.14 (8n) (e), 108.141 (7) (a) and 108.16 (6m) (a); and *to create* 108.04  
3             (2) (d) and 108.07 (5) (bm) of the statutes; **relating to:** charging of  
4             unemployment insurance benefits related to a public health emergency.

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*Analysis by the Legislative Reference Bureau*

**EMPLOYMENT**

***Unemployment insurance; benefit charging***

This bill requires the Department of Workforce Development, when processing claims for unemployment insurance benefits and evaluating work-share plans, to determine whether a claim or plan is related to the public health emergency declared by the governor under Executive Order #72. If a claim is so related, the bill provides that the regular benefits for that claim for weeks occurring after March 12, 2020, and before December 31, 2020, not be charged as is normally provided. Instead, the benefits for those weeks are, subject to numerous exceptions, to be charged to the balancing account of the unemployment reserve fund (pooled account financed by all employers who pay contributions that is used to pay benefits that are not chargeable to any employer's account) or, in the case of employers that do not pay contributions (taxes) but instead reimburse DWD for benefits directly (reimbursable employers), the benefits are to be paid in the manner specified under current law for certain other circumstances involving benefits chargeable to reimbursable employers.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

1           **SECTION 1.** 108.04 (2) (d) of the statutes is created to read:

2           108.04 (2) (d) If required under s. 108.07 (5) (bm), each claimant shall and each  
3 employer shall under s. 108.09 (1) or when otherwise requested by the department,  
4 indicate whether a claim for regular benefits is related to the public health  
5 emergency declared on March 12, 2020, by executive order 72, including any  
6 extension under s. 323.10. The department may specify the information required to  
7 be provided under this paragraph.

8           **SECTION 2.** 108.04 (13) (d) 3. b. of the statutes is amended to read:

9           108.04 (13) (d) 3. b. If recovery of an overpayment is not permitted under s.  
10 108.22 (8) (c), restore the proper amount to the employer's account and charge that  
11 amount to the fund's balancing account unless s. 108.07 (5) ~~(e)~~ (am) 3. applies.

12           **SECTION 3.** 108.04 (13) (d) 4. b. of the statutes is amended to read:

13           108.04 (13) (d) 4. b. If recovery of an overpayment is not permitted under s.  
14 108.22 (8) (c), restore the proper amount to the employer's account and charge that  
15 amount in accordance with s. 108.07 (5) (am).

16           **SECTION 4.** 108.07 (5) of the statutes is renumbered 108.07 (5) (am).

17           **SECTION 5.** 108.07 (5) (bm) of the statutes is created to read:

18           108.07 (5) (bm) 1. The department shall, when processing initial claims for  
19 regular benefits, determine whether a claim or plan is related to the public health  
20 emergency declared on March 12, 2020, by executive order 72. If a claim is so related,

1 the regular benefits for that claim shall, except as provided in subd. 2., be paid as  
2 provided in subd. 3.

3 2. a. Subdivision 1. applies only with respect to benefits payable for weeks  
4 beginning after March 12, 2020, and beginning before December 31, 2020.

5 b. Subdivision 1. does not apply if the employer fails to timely and adequately  
6 provide any information required by the department under s. 108.04 (2) (d).

7 c. Subdivision 1. does not apply with respect to any benefits paid or reimbursed  
8 by the federal government, or any portion thereof, including the portion of any  
9 benefits reimbursed by the federal government for reimbursable employers, as  
10 defined in s. 108.155 (1) (b).

11 d. In the case of a claim for regular benefits that is a combined wage claim, as  
12 defined in s. 108.04 (13) (g) 1. a., subd. 1. applies only with respect to this state's share  
13 of benefits.

14 e. Subdivision 1. does not apply with respect to work-share benefits under s.  
15 108.062 (6).

16 f. Subdivision 1. does not apply to benefits chargeable as provided in sub. (7).

17 3. Charges for benefits to which subd. 1. applies shall, notwithstanding any  
18 other provision of this chapter, be paid or reimbursed as follows:

19 a. For employers subject to the contribution requirements of ss. 108.17 and  
20 108.18, the benefits shall be charged to the fund's balancing account.

21 b. For reimbursable employers, as defined in s. 108.155 (1) (b), the benefits  
22 shall be paid in the manner provided under par. (am) 1.

23 **SECTION 6.** 108.14 (8n) (e) of the statutes is amended to read:

24 108.14 (8n) (e) The department shall charge this state's share of any benefits  
25 paid under this subsection to the account of each employer by which the employee

**SECTION 6**

1 claiming benefits was employed in the applicable base period, in proportion to the  
2 total amount of wages he or she earned from each employer in the base period, except  
3 that if s. 108.04 (1) (f), (5), (7) (a), (c), (cg), (e), (L), (q), (s), or (t), (7m) or (8) (a) or (b),  
4 108.07 (3), (3r), or (5) ~~(b)~~ (am) 2., or 108.133 (3) (f) would have applied to employment  
5 by such an employer who is subject to the contribution requirements of ss. 108.17 and  
6 108.18, the department shall charge the share of benefits based on employment with  
7 that employer to the fund's balancing account, or, if s. 108.04 (1) (f) or (5) or 108.07  
8 (3) would have applied to an employer that is not subject to the contribution  
9 requirements of ss. 108.17 and 108.18, the department shall charge the share of  
10 benefits based on that employment in accordance with s. 108.07 (5) ~~(a) and (b)~~ (am)  
11 1. and 2. The department shall also charge the fund's balancing account with any  
12 other state's share of such benefits pending reimbursement by that state.

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

14 108.141 (7) (a) The department shall charge the state's share of each week of  
15 extended benefits to each employer's account in proportion to the employer's share  
16 of the total wages of the employee receiving the benefits in the employee's base  
17 period, except that if the employer is subject to the contribution requirements of ss.  
18 108.17 and 108.18 the department shall charge the share of extended benefits to  
19 which s. 108.04 (1) (f), (5), (7) (a), (c), (cg), (e), (L), (q), (s), or (t), (7m) or (8) (a) or (b),  
20 108.07 (3), (3r), or (5) ~~(b)~~ (am) 2., or 108.133 (3) (f) applies to the fund's balancing  
21 account.

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

23 108.16 (6m) (a) The benefits thus chargeable under s. 108.04 (1) (f), (5), (5g),  
24 (7) (h), (8) (a) or (b), (13) (c) or (d) or (16) (e), 108.07 (3), (3r), (5) ~~(b)~~ (am) 2. and (bm)



## Barman, Mike

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**From:** Horton, Ryan  
**Sent:** Saturday, April 11, 2020 1:53 PM  
**To:** Duchek, Michael  
**Cc:** Ferguson, Paul  
**Subject:** RE: Addition to 6112/P2

Sounds good. Thanks Mike.

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**From:** Duchek, Michael <Michael.Duchek@legis.wisconsin.gov>  
**Sent:** Saturday, April 11, 2020 1:52 PM  
**To:** Horton, Ryan <Ryan.Horton@legis.wisconsin.gov>  
**Cc:** Ferguson, Paul <Paul.Ferguson@legis.wisconsin.gov>  
**Subject:** RE: Addition to 6112/P2

I think so, yes.

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**From:** Horton, Ryan <Ryan.Horton@legis.wisconsin.gov>  
**Sent:** Saturday, April 11, 2020 1:50 PM  
**To:** Duchek, Michael <Michael.Duchek@legis.wisconsin.gov>  
**Cc:** Ferguson, Paul <Paul.Ferguson@legis.wisconsin.gov>  
**Subject:** RE: Addition to 6112/P2

That works. Are you thinking that this would be a non-stat?

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**From:** Duchek, Michael <Michael.Duchek@legis.wisconsin.gov>  
**Sent:** Saturday, April 11, 2020 1:48 PM  
**To:** Horton, Ryan <Ryan.Horton@legis.wisconsin.gov>  
**Subject:** RE: Addition to 6112/P2

Sure. Like this?:

The secretary shall, to the extent permitted under federal law, seek advances to the unemployment reserve fund from the federal ~~unemployment account under title XII of the social security act, 42 USC 1321 to 1324~~ government, so as to allow Schedule D under s. 108.18 (4) to remain in effect through the end of calendar year 2021.

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**From:** Horton, Ryan <Ryan.Horton@legis.wisconsin.gov>  
**Sent:** Saturday, April 11, 2020 1:47 PM  
**To:** Duchek, Michael <Michael.Duchek@legis.wisconsin.gov>  
**Cc:** Ferguson, Paul <Paul.Ferguson@legis.wisconsin.gov>  
**Subject:** RE: Addition to 6112/P2

What if the feds create a new federal advance program that is not under 42 USC 1321 to 1324? Can we give the Secretary more flexibility?

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**From:** Duchek, Michael <[Michael.Duchek@legis.wisconsin.gov](mailto:Michael.Duchek@legis.wisconsin.gov)>  
**Sent:** Saturday, April 11, 2020 1:43 PM  
**To:** Horton, Ryan <[Ryan.Horton@legis.wisconsin.gov](mailto:Ryan.Horton@legis.wisconsin.gov)>  
**Subject:** RE: Addition to 6112/P2

How about this?

The secretary shall, to the extent permitted under federal law, seek advances to the unemployment reserve fund from the federal ~~unemployment account under title XII of the social security act, 42 USC 1321 to 1324~~ government, so as to allow Schedule D under s. 108.18 (4) to remain in effect through the end of calendar year 2021.

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**From:** Horton, Ryan <[Ryan.Horton@legis.wisconsin.gov](mailto:Ryan.Horton@legis.wisconsin.gov)>  
**Sent:** Saturday, April 11, 2020 1:14 PM  
**To:** Duchek, Michael <[Michael.Duchek@legis.wisconsin.gov](mailto:Michael.Duchek@legis.wisconsin.gov)>  
**Cc:** Ferguson, Paul <[Paul.Ferguson@legis.wisconsin.gov](mailto:Paul.Ferguson@legis.wisconsin.gov)>  
**Subject:** Addition to 6112/P2

Call me about the below addition. I'm open to suggestions for how to word this.

Require the Secretary of DWD to seek an interest free advance from the federal government to provide additional funding to the state's trust fund, if such action is necessary to have the tax schedule specified in 108.18(3m)(d) remain in effect through 2021.



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-6112/P3  
MED:skw&cjs

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

1 **AN ACT to renumber** 108.07 (5); **to amend** 108.04 (13) (d) 3. b., 108.04 (13) (d)  
2 4. b., 108.14 (8n) (e), 108.141 (7) (a) and 108.16 (6m) (a); and **to create** 108.04  
3 (2) (d) and 108.07 (5) (bm) of the statutes; **relating to:** charging of  
4 unemployment insurance benefits related to a public health emergency.

---

*Analysis by the Legislative Reference Bureau*

**EMPLOYMENT**

***Unemployment insurance; benefit charging***

This bill requires the Department of Workforce Development, when processing claims for unemployment insurance benefits and evaluating work-share plans, to determine whether a claim or plan is related to the public health emergency declared by the governor under Executive Order #72. If a claim is so related, the bill provides that the regular benefits for that claim for weeks occurring after March 12, 2020, and before December 31, 2020, not be charged as is normally provided. Instead, the benefits for those weeks are, subject to numerous exceptions, to be charged to the balancing account of the unemployment reserve fund (pooled account financed by all employers who pay contributions that is used to pay benefits that are not chargeable to any employer's account) or, in the case of employers that do not pay contributions (taxes) but instead reimburse DWD for benefits directly (reimbursable employers), the benefits are to be paid in the manner specified under current law for certain other circumstances involving benefits chargeable to reimbursable employers.

The bill also requires the Secretary of Workforce Development, to the extent permitted under federal law, to seek advances to the state's unemployment reserve



fund from the federal government, so as to allow Schedule D of the unemployment insurance contribution (tax) rates to remain in effect through the end of calendar year 2021. Schedule D includes the lowest unemployment insurance contribution rates specified under current law, and is in effect for any calendar year whenever, as of the preceding June 30, the state's unemployment reserve fund has a cash balance of at least \$1,200,000,000.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

1           **SECTION 1.** 108.04 (2) (d) of the statutes is created to read:

2           108.04 (2) (d) If required under s. 108.07 (5) (bm), each claimant shall and each  
3 employer shall under s. 108.09 (1) or when otherwise requested by the department,  
4 indicate whether a claim for regular benefits is related to the public health  
5 emergency declared on March 12, 2020, by executive order 72. The department may  
6 specify the information required to be provided under this paragraph.

7           **SECTION 2.** 108.04 (13) (d) 3. b. of the statutes is amended to read:

8           108.04 (13) (d) 3. b. If recovery of an overpayment is not permitted under s.  
9 108.22 (8) (c), restore the proper amount to the employer's account and charge that  
10 amount to the fund's balancing account unless s. 108.07 (5) (e) (am) 3. applies.

11           **SECTION 3.** 108.04 (13) (d) 4. b. of the statutes is amended to read:

12           108.04 (13) (d) 4. b. If recovery of an overpayment is not permitted under s.  
13 108.22 (8) (c), restore the proper amount to the employer's account and charge that  
14 amount in accordance with s. 108.07 (5) (am).

15           **SECTION 4.** 108.07 (5) of the statutes is renumbered 108.07 (5) (am).

16           **SECTION 5.** 108.07 (5) (bm) of the statutes is created to read:

17           108.07 (5) (bm) 1. The department shall, when processing initial claims for  
18 regular benefits, determine whether a claim or plan is related to the public health

1 emergency declared on March 12, 2020, by executive order 72. If a claim is so related,  
2 the regular benefits for that claim shall, except as provided in subd. 2., be paid as  
3 provided in subd. 3.

4 2. a. Subdivision 1. applies only with respect to benefits payable for weeks  
5 beginning after March 12, 2020, and beginning before December 31, 2020.

6 b. Subdivision 1. does not apply if the employer fails to timely and adequately  
7 provide any information required by the department under s. 108.04 (2) (d).

8 c. Subdivision 1. does not apply with respect to any benefits paid or reimbursed  
9 by the federal government, or any portion thereof, including the portion of any  
10 benefits reimbursed by the federal government for reimbursable employers, as  
11 defined in s. 108.155 (1) (b).

12 d. In the case of a claim for regular benefits that is a combined wage claim, as  
13 defined in s. 108.04 (13) (g) 1. a., subd. 1. applies only with respect to this state's share  
14 of benefits.

15 e. Subdivision 1. does not apply with respect to work-share benefits under s.  
16 108.062 (6).

17 f. Subdivision 1. does not apply to benefits chargeable as provided in sub. (7).

18 3. Charges for benefits to which subd. 1. applies shall, notwithstanding any  
19 other provision of this chapter, be paid or reimbursed as follows:

20 a. For employers subject to the contribution requirements of ss. 108.17 and  
21 108.18, the benefits shall be charged to the fund's balancing account.

22 b. For reimbursable employers, as defined in s. 108.155 (1) (b), the benefits  
23 shall be paid in the manner provided under par. (am) 1.

24 **SECTION 6.** 108.14 (8n) (e) of the statutes is amended to read:

**SECTION 6**

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), (cg), (e), (L), (q), (s), or (t), (7m) or (8) (a) or (b),  
6 108.07 (3), (3r), or (5) ~~(b)~~ (am) 2., or 108.133 (3) (f) would have applied to employment  
7 by such an employer who is subject to the contribution requirements of ss. 108.17 and  
8 108.18, the department shall charge the share of benefits based on employment with  
9 that employer to the fund's balancing account, or, if s. 108.04 (1) (f) or (5) or 108.07  
10 (3) 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)~~ (am)  
13 1. and 2. The department shall also charge the fund's balancing account with any  
14 other state's share of such benefits pending reimbursement by that state.

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

16           108.141 ~~(7)~~ (a) The department shall charge the state's share of each week of  
17 extended benefits to each employer's account in proportion to the employer's share  
18 of the total wages of the employee receiving the benefits in the employee's base  
19 period, except that if the employer is subject to the contribution requirements of ss.  
20 108.17 and 108.18 the department shall charge the share of extended benefits to  
21 which s. 108.04 (1) (f), (5), (7) (a), (c), (cg), (e), (L), (q), (s), or (t), (7m) or (8) (a) or (b),  
22 108.07 (3), (3r), or (5) ~~(b)~~ (am) 2., or 108.133 (3) (f) applies to the fund's balancing  
23 account.

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

1           108.16 **(6m)** (a) The benefits thus chargeable under s. 108.04 (1) (f), (5), (5g),  
2           (7) (h), (8) (a) or (b), (13) (c) or (d) or (16) (e), 108.07 (3), (3r), (5) ~~(b)~~ (am) 2. and (bm)  
3           3. a., (5m), ~~or~~ (6), 108.133 (3) (f), 108.14 (8n) (e), 108.141, 108.151, or 108.152 or sub.  
4           (6) (e) or (7) (a) and (b).

5           **SECTION 9. Nonstatutory provisions.**

6           (1) UNEMPLOYMENT INSURANCE; FEDERAL ADVANCES. The secretary of workforce  
7           development shall, to the extent permitted under federal law, seek advances to the  
8           unemployment reserve fund established in s. 108.16 from the federal government,  
9           so as to allow Schedule D under s. 108.18 (4) to remain in effect through the end of  
10          calendar year 2021.

11          **SECTION 10. Initial applicability.**

12          (1) UNEMPLOYMENT INSURANCE; CHARGING OF BENEFITS. The amendment of s.  
13          108.16 (6m) (a) and the creation of ss. 108.04 (2) (d) and 108.07 (5) (bm) first apply  
14          retroactively to weeks of benefits described in s. 108.07 (5) (bm).

15

(END)