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Chapter Ind-UC 130

WAGES FOR BENEFIT PURPOSES

Ind-UC 130.03 Treatment of "tips"                      Ind-UC 130.07 Supplemental unemployment benefit plans  
Ind-UC 130.05 Value of room or meals

**Ind-UC 130.03 Treatment of "tips".** (1) STATUS OF "TIPS". (a) Under s. 108.02 (6) Stats., "tips" received by an employe in connection with his employment are not counted as "wages" in determining an employer's "payroll" (for contribution purposes) except as required under Ind-UC 110.05 (9).

(b) Such "tips" continue to be "wages" for benefit purposes, as specified in sub. (2).

(2) MEANING OF "BENEFIT PURPOSES". An employe's "tips" received in connection with his employment by an employing unit shall be treated as "wages" from that employing unit:

(a) In computing the employe's "average weekly wage" and corresponding "weekly benefit rate"; and

(b) In determining whether the employe is unemployed in any given week.

(3) DETERMINATION OF THE AMOUNT OF TIPS. (a) If an employe reports to his employer the amount of tips he received in connection with his employment by the employer, the employer shall include the amount thus reported as wages on any benefit report filed under Ind-UC 123.01 or 123.03.

(b) The employe, in giving notice of his unemployment for a given week, shall report as wages the amount of tips he received in such week in connection with his employment by an employing unit.

History: 1-2-56; am. (2) (intro.) and (a), r. and recr. (3), Register, September, 1968, No. 153, eff. 10-1-68.

**Ind-UC 130.05 Value of room or meals.** The provisions of Ind-UC 110.05 (2) shall apply not only for contribution purposes but also for benefit purposes under ch. 108, Stats.

History: Cr. Register, September, 1957, No. 21, eff. 10-1-57.

**Ind-UC 130.07 Supplemental unemployment benefit plans.** Benefits paid to claimants under any of the supplemental unemployment benefit plans described in Ind-UC 110.05 (4) shall not be treated as "wages" for benefit purposes under ch. 108, Stats.

History: Cr. Register, September, 1957, No. 21, eff. 10-1-57.