

Chapter ILHR 102

CONTRIBUTION RATES

ILHR 102.01	Purpose	ILHR 102.03	Payors of sickness or accident disability payments; contribution rates
ILHR 102.02	New construction industry employers; initial contribution rates		

ILHR 102.01 Purpose. This chapter specifies the initial contribution rates for certain categories of employers.

History: Emerg. cr. eff. 2-19-93; cr. Register, May, 1993, No. 449, eff. 6-1-93.

ILHR 102.02 New construction industry employers; initial contribution rates. (1) under s. 108.18 (2) (c), Stats., an employer engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing, or similar construction projects shall pay contributions for each of the first 2 calendar years at the average rate for construction industry employers as determined by the department.

(2) The department shall examine the factors enumerated in this section to determine whether an employer is "engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing or similar construction projects" within the meaning of s. 108.18 (2) (c), Stats. The department shall first determine whether the employer's primary type of business activity is one of the activities specified in Figure ILHR 102.02 (2), which enumerates certain business activities listed in Major Group 17 - Construction - Special Trade Contractors in the Standard Industrial Classification (SIC) Manual furnished by the Federal government. [See Figure ILHR 102.02 (2) following]

Figure ILHR 102.02 (2):

Industry No.	
1711 PLUMBING, HEATING AND AIR CONDITIONING	
Air system balancing and testing-contractors	Heating, with or without sheet metal work-contractors
Air conditioning, with or without sheet metal work-contractors	Lawn sprinkler system installation-contractors
Boiler erection and installation-contractors	Plumbing repair-contractors
Fuel oil burner installation and servicing-contractors	Refrigeration and freezer work-contractors
Furnace repair-contractors	Water system balancing and testing-contractors
Gasoline hookup-contractors	
Heating equipment installation-contractors	
1721 PAINTING AND PAPER HANGING	
Electrostatic painting on site (including of lockers and fixture)-contractors	Ship painting-contractors
Paper hanging-contractors	Whitewashing-contractors

Figure ILHR 102.02 (2):**1731 ELECTRICAL WORK**Burglar alarm installation-
contractorsCable splicing, electrical-
contractorsCable television hookup-
contractorsCommunications equipment in-
stallation-contractorsElectronic control system instal-
lation-contractorsFire alarm installation-
contractorsIntercommunications equipment
installation-contractorsSound equipment installation-
contractorsTelecommunications equipment
installation-contractorsTelephone and telephone equip-
ment installation-contractors**1742 PLASTERING, DRYWALL, ACOUSTICAL, AND INSULATION WORK**Solar reflecting insulation film-
contractors**1743 TERRAZZO, TILE, MARBLE, AND MOSAIC WORK**Tile installation, ceramic-
contractors

Tile setting, ceramic-contractors

1751 CARPENTRY WORK

Joinery, ship-contractors

Store fixture installation-
contractors

Ship joinery-contractors

**1752 FLOOR LAYING AND OTHER FLOOR WORK, NOT ELSEWHERE
CLASSIFIED**

Linoleum installation-contractors

Vinyl floor tile and sheet installa-
tion-contractors

Parquet flooring-contractors

Resilient floor laying-contractors

1771 CONCRETE WORK

Grouting work-contractors

1781 WATER WELL DRILLING

Servicing water wells-contractors

**1796 INSTALLATION OR ERECTION OF BUILDING EQUIPMENT, NOT ELSE-
WHERE CLASSIFIED**Dismantling of machinery and
other industrial equipment-
contractors

Machine rigging-contractors

Millwrights

Dust collecting equipment instal-
lation-contractorsPower generating equipment in-
stallation-contractorsInstallation of machinery and
other industrial equipment-
contractors**1799 SPECIAL TRADE CONTRACTORS, NOT ELSEWHERE CLASSIFIED**Antenna installation, except
household type-contractors

Awning installation-contractors

Artificial turf installation-
contractorsBath tub refinishing-contractors
Boring for building construction
contractors

Figure ILHR 102.02 (2):

Cable splicing service, non-electrical contractors	Mobile home site setup and tie down-contractors
Caulking (construction)-contractors	Ornamental metalwork-contractors
Cleaning building exteriors-contractors	Paint and wallpaper stripping-contractors
Cleaning new buildings after construction-contractors	Plastics wall tile installation-contractors
Coating of concrete structures with plastics-contractors	Posthole digging-contractors
Core drilling for building construction-contractors	Sandblasting of building exteriors-contractors
Counter top installation-contractors	Scaffolding construction-contractors
Dampproofing buildings-contractors	Service and repair of broadcasting stations-contractors
Dewatering-contractors	Service station equipment installation, maintenance, and repair-contractors
Diamond drilling for building construction-contractors	Steam cleaning of building exteriors-contractors
Epoxy application-contractors	Television and radio stations, service and repair of-contractors
Fence construction-contractors	Test boring for construction-contractors
Fireproofing buildings-contractors	Tile installation, wall plastics-contractors
Gas leakage detection-contractors	Tinting glass-contractors
Gasoline pump installation-contractors	Wallpaper removal-contractors
Glazing of concrete surfaces-contractors	Waterproofing-contractors
Grave excavation-contractors	Weather stripping-contractors
House moving-contractors	Window shade installation-contractors
Insulation of pipes and boilers-contractors	
Lead burning-contractors	
Lightning conductor erection-contractors	

(3) (a) If the employer's primary type of business activity is specified in Figure ILHR 102.02 (2), the department may not consider the employer as being within the provisions of s. 108.18 (2) (c), Stats. If the employer's primary type of business activity in this state is listed in Major Group 15 - Building Construction - General Contractors and Operative Builders or in Major Group 16 - Heavy Construction Other Than Building Construction - Contractors in the Standard Industrial Classification (SIC) Manual or is listed in Major Group 17 but not in Figure ILHR 102.02 (2), the department shall consider the following factors to determine whether the employer is an employer to which the provisions of s. 108.18 (2) (c), Stats., apply:

1. Whether the primary business activity of the employer in this state involves the improvement of real property rather than improvement or refurbishing of personal property; and

2. Whether employers within the same listing in the Standard Industrial Classification (SIC) Manual as the employer customarily suspend or significantly curtail business operations in this state for regularly recurring periods because of climatic conditions or because of the seasonal nature of the employment.

(b) If the department determines that either of the factors under par. (a) 1 or 2 is present, the employer shall be deemed to be an employer to which the provisions of s. 108.18 (2) (c), Stats., apply.

History: Cr. Register, June, 1990, No. 414, eff. 7-1-90; emerg. renum. from ILHR 110.15, eff. 2-19-93; renum. from ILHR 110.15, Register, May, 1993, No. 449, eff. 6-1-93.

ILHR 102.03 Payors of sickness or accident disability payments: contribution rates. A person not previously subject to the contribution provisions under ch. 108, Stats., which becomes an employer subject to these provisions because of sickness or accident disability payments under s. ILHR 110.06, shall be subject to the initial contribution rate under s. 108.18, Stats., for each of the first 2 calendar years.

History: Emerg. renum. from ILHR 110.11 (8) and am., eff. 2-19-93; renum. from ILHR 110.11 (8) and am., Register, May, 1993, No. 449, eff. 6-1-93.