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April 1983 Spec. Sess. Assembly Bill 1 Date of enactment: April 15, 1983 Date of publication: April 19, 1983

1983 Wisconsin Act 8

AN ACT to repeal 108.02 (5) (L) (intro.) and 1. (intro.), 108.06 (2m), 108.141 (4) and 108.141 (5) (a); to renumber 108.02 (5) (k) 12; to renumber and amend 108.02 (5) (L) 1.a and b and 2 and 108.18 (7); to amend 13.093 (2) (a), 20.445 (1) (v), 20.445 (1) (x) 3, 108.02 (5) (j) 1, 108.02 (5) (k) 11, 108.02 (8) (b), 108.02 (16), 108.02 (22), 108.04 (1) (title), 108.04 (4) (a) and (7) (a), 108.04 (8) (a) and (b), 108.04 (16) (a) (intro.) and (17) (a) and (b), 108.06 (1) (c), 108.06 (3) (a), 108.06 (5) (c), 108.141 (3g) (d), 108.141 (7) (a) (intro.) and 3, 108.15 (3) (e) and (4) (c), 108.151 (1), 108.16 (6m) (a) and (c), (7) (c) and (7m), 108.161 (4) (d) and (9), 108.18 (2) (a) and (b) (intro.), 108.18 (5) and (5m), 108.19 (1m), 108.20 (2) and 108.24; to repeal and recreate Figure 108.18 (4), Figure 108.18 (9), 108.04 (2), 108.05 (8) and (9), 108.06 (2m), 108.141 (4), 108.141 (5) (a), 108.142, 108.161 (3m), 108.15 (3); and to create 108.02 (5) (k) 15 and 16, 108.04 (7) (k), 108.05 (2m), 108.05 (8) and (9), 108.06 (2m), 108.141 (4), 108.141 (5) (a), 108.142, 108.161 (3m), 108.18 (2) (c), 108.18 (3m), 108.18 (7) (b) and (c), 108.18 (10) and 108.19 (1p) of the statutes, relating to unemployment compensation, granting rule-making authority, providing penalties and making appropriations.

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

SECTION 1. 13.093 (2) (a) of the statutes is amended to read:

13.093 (2) (a) Any bill making an appropriation and any bill increasing or decreasing existing appropriations or state or general local government fiscal liability or revenues shall, before any vote is taken thereon by either house of the legislature if the bill is not referred to a standing committee, or before any public hearing is held before any standing committee or, if no public hearing is held, before any vote is taken by the committee, incorporate as a reliable estimate of the anticipated change in appropriation authority or state or general local government fiscal liability or revenues under the bill, including to the extent possible a projection of such changes in future biennia. For purposes of this paragraph, a bill increasing or decreasing the liability or revenues of the unemployment reserve fund is considered to increase or decrease state fiscal liability or revenues. Except as otherwise provided by joint rules of the legislature, such estimates shall be made by the department or agency administering the appropriation or fund or collecting the revenue. The joint survey committee on retirement systems shall prepare the fiscal estimate with respect to the provisions of any bill referred to it which create or modify any system for, or make any provision for, the retirement of or payment of pensions to public officers or employes. When a fiscal estimate is prepared after the bill has been introduced, it shall be printed and distributed as are amendments.

SECTION 2. 20.445 (1) (v) of the statutes is amended to read:

20.445 (1) (v) Unemployment administration fund; interest payments. From the unemployment administration fund, all moneys received from employers as interest and penalties on delinquent payments under ch. 108 and assessments under s. 108.19 (1m), for the payment of interest due on advances from the federal unemployment account under title XII of the social security act to the unemployment reserve fund, except as otherwise provided in s. 108.20.

SECTION 3. 20.445 (1) (x) 3 of the statutes is amended to read:

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20.445 (1) (x) 3. The amount obligated pursuant to this subsection under this paragraph during any fiscal year shall may not exceed the aggregate of all amounts credited under s. 108.161 (1), including amounts credited under s. 108.161 (8), within that fiscal year and the 24 34 preceding fiscal years, reduced by the sum of any moneys obligated and charged against any of the amounts thus credited within those 25 35 years.

SECTION 4. 108.02 (5) (j) 1 of the statutes is amended to read:

108.02 (5) (j) 1. By an individual under the age of 22 who is enrolled at a nonprofit or public educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on as a student in a full-time program, taken for credit at such institution, which combines academic instruction with work experience, if such service is an integral part of such program and such institution has so certified to the employer, except as to a program established by or on behalf of an employer or group of employers;

SECTION 5. 108.02 (5) (k) 11 of the statutes is amended to read:

108.02 (5) (k) 11. By an individual in the employ of the individual's son, daughter or spouse, and by an individual under the age of 18 for his or her parent; σr

SECTION 6. 108.02 (5) (k) 12 of the statutes is renumbered 108.02 (5) (k) 17.

SECTION 7. 108.02 (5) (k) 15 and 16 of the statutes are created to read:

108.02(5) (k) 15. By an individual as a court reporter if the individual receives wages on a per diem basis; or

16. By an individual whose remuneration consists solely of commissions, overrides, bonuses or differentials directly related to sales or other output derived from in-person sales to or solicitation of orders from ultimate consumers, primarily in the home; or

SECTION 8. 108.02 (5) (L) (intro.) and 1. (intro.) of the statutes are repealed.

SECTION 9. 108.02 (5) (L) 1. a and b and 2 of the statutes are renumbered 108.02 (5) (k) 12, 13 and 14, respectively, and amended to read:

108.02 (5) (k) 12. While By an individual while regularly attending an educational institution and carrying at least a half-time schedule, in any week in which such individual worked for the given employer not more than 24 hours; or

13. <u>Solely By an individual solely</u> within the customary vacation days or periods of the educational institution last attended by the individual unless the individual has graduated from that institution and does not enter any educational institution in the next succeeding school term after the expiration of such vacation days or period-

14. Employment By an individual in employment by an employer who is engaged in the canning of fresh perishable fruits or vegetables within a given calendar year of an employe who if the individual has been employed by such the employer within fewer than the number of weeks of employment specified in s. 108.04 (4) (a) and solely within the active canning season or seasons, as determined by the department, of the establishment in which the employe individual has been employed by such the employer, unless the employe individual had earned wages for services performed for one or more other covered employers, and submits adequate evidence of such wages, of \$200 or more during the 52 weeks preceding the employe's individual's first week of employment by the canning employer ending within that year-;

SECTION 10. 108.02 (8) (b) of the statutes is amended to read:

108.02 (8) (b) Notwithstanding par. (a), except as provided in s. 108.18 (3m), an employer's "payroll" for any calendar year after 1975 the 1983 calendar year includes only the first \$6,000 \$8,000 of wages paid by the employer, for the 1984 and 1985 calendar years includes only the first \$9,500 of wages paid by the employer, and for the 1986

<u>calendar year and thereafter includes only the first \$9,700 of wages paid by the employer</u> during such <u>that</u> year to an individual with respect to "employment", including any employment covered by the unemployment compensation law of any other state.

SECTION 11. 108.02 (16) of the statutes is amended to read:

108.02 (16) PARTIAL UNEMPLOYMENT. An employe is "partially unemployed" in any week for which he receives or she earns some wages but less than his weekly benefit rate and receives some benefits under s. 108.05 (3).

SECTION 12. 108.02 (22) of the statutes is amended to read:

108.02 (22) SELF-EMPLOYMENT. An individual is deemed to be "self-employed" if <u>the</u> <u>individual is</u> engaged (, not in the employ of another), in a business or enterprise which he or she has undertaken for the purpose of producing a substantial part of his or her gross income. A court reporter is deemed to be "self-employed" if he or she is compensated on a per diem basis.

SECTION 13. 108.04 (1) (title) of the statutes is amended to read:

108.04 (1) (title) GENERAL DISQUALIFICATIONS AND LIMITATIONS.

SECTION 14. 108.04 (2) of the statutes is repealed and recreated to read:

108.04 (2) GENERAL QUALIFYING REQUIREMENTS. (a) Except as provided in par. (b) and as otherwise expressly provided, a claimant is eligible for benefits as to any given week for which he or she earns no wages only if:

1. The individual is able to work and available for work and is seeking suitable work during that week; and

2. As of that week, the individual has registered for work at a public employment office.

(b) The requirements for registration for work and search for work shall be prescribed by rule of the department, and the department may by general rule waive these requirements under certain stated conditions.

(c) Each employer shall inform his or her employes of the requirements of this subsection in such reasonable manner as the department may prescribe by rule.

(d) A claimant who earns or receives wages for one or more weeks of unemployment may be required, by rule of the department, to comply with the requirements of this subsection in order to be or remain eligible for benefits for any such week.

SECTION 15. 108.04 (4) (a) and (7) (a) of the statutes are amended to read:

108.04 (4) (a) An employe shall is not be eligible to start a benefit year with any given week of unemployment unless he or she has had a total of 17 18 or more "weeks of employment" from one or more employers within the 52 weeks preceding that week or within those 52 weeks plus the number of any weeks over 7 (occurring within those 52 weeks) for which he or she received temporary total disability payments under ch. 102, or back pay within the meaning and limits of s. 108.05 (6). The number of "weeks of employment" required to start a new benefit year is reduced to 16 weeks beginning in the 2nd week ending in 1977 and is reduced to 15 weeks beginning in the first week ending in 1978 base period under s. 108.06 (4) in 1984 and 1985. An employe is not eligible to start a benefit year with any given week of unemployment unless he or she has had a total of 19 or more "weeks of employment" within the base period under s. 108.06 (4) in 1986 and thereafter. In addition, an employe is not eligible to start a benefit year with any given week of unemployment unless he or she has earned wages in the employe's qualifying "weeks of employment" equaling at least 30% of the state's average wages per week determined under s. 108.05 (2) (b) multiplied times the number of qualifying weeks. For purposes of this paragraph, the department shall redetermine the state's average wages per week for each calendar year under s. 108.05 (2) (b) no later than December 1 of the preceding year.

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(7) (a) If an employe terminates his or her employment with an employing unit, the employe shall be is ineligible for any benefits for the week of termination and thereafter until he or she has again been employed within at least 4-8 weeks and has earned wages of at least \$200 in employment covered by the unemployment compensation law of any state or the federal government equaling at least 16 times the employe's weekly benefit rate with the employer against whom benefits would otherwise be chargeable, and credit weeks available to the employe based on employment with the employer with whom the employe terminated, if more than one, shall be reduced to one, except as otherwise provided in this subsection. The employe's benefit rate shall be that which is otherwise applicable.

SECTION 16. 108.04 (7) (k) of the statutes is created to read:

108.04 (7) (k) Paragraph (a) does not disqualify an employe who terminates his or her part-time employment consisting of not more than 30 hours per week and paying weekly wages of less than his or her applicable weekly benefit rate from eligibility for benefits based on employment with an employer other than the part-time employer. Paragraph (a) does not preclude qualification for benefits based on employment with a part-time employer with whom an employe terminates his or her employement if the employe first qualifies for benefits based on employment with another employer under this paragraph and exhausts all benefit credits available based on that employment. In this paragraph, "applicable weekly benefit rate" means the benefit rate applicable to credit weeks earned with the employment upon which benefits are based.

SECTION 17. 108.04 (8) (a) and (b) of the statutes are amended to read:

108.04 (8) (a) An employe who fails either to apply for work when notified by a public employment office or to accept work when offered shall, if the failure was without good cause as determined by the department, be ineligible for benefits for the week in which such the failure occurs and thereafter until the employe has again been employed within at least -4 - 8 weeks and has earned wages equaling at least \$200 in employment covered by the unemployment compensation law of any state or the federal government equaling at least 16 times the employe's weekly benefit rate with the employe based on employment with the employer with whom benefits are chargeable at the time that the failure occurs, if more than one, shall be reduced to one. The employe's benefit rate shall be that which is otherwise applicable.

(b) An employe who fails to return to work with a former employer who has duly recalled the employe within 52 weeks after having last worked for such that employer shall, if the failure was without good cause as determined by the department, be ineligible for benefits from that employer's account for the week in which such the failure occurs and thereafter until the employe has again been employed within at least -4.8 weeks and has earned wages equaling at least \$200 in employment covered by the unemployment compensation law of any state or the federal government equaling at least 16 times the employe's weekly benefit rate with the employer against whom benefits are initially chargeable, and credit weeks available to the employe based on employment with the employer with whom benefits are chargeable at the time that the failure occurs, if more than one, shall be reduced to one. The employe's benefit rate shall be that which is otherwise applicable. If the employe received actual notice of the recall to work, par. (a) shall apply rather than applies in lieu of this paragraph.

SECTION 18. 108.04 (11) of the statutes is repealed and recreated to read:

108.04 (11) FRAUDULENT CLAIMS. (a) If a claimant, in filing his or her claim for any week, conceals any part of his or her wages earned in or paid or payable for that week, or conceals his or her refusal within that week of a job offer or any other material fact relating to his or her eligibility for benefits, so much of any benefit payment as was paid because of such concealment shall be recovered by the department as an overpayment.

(b) Any such claimant may also, by a determination issued under s. 108.09, be required, as to each such act of concealment, to forfeit such benefits as would otherwise become payable for not less than one week nor more than 4 weeks of compensable unemployment completed not later than 2 years following the date of the determination. The benefits thus forfeited by a claimant shall be duly charged against his or her benefit credits and against the proper employer's account and shall be credited to the fund's balancing account.

(c) Any employer that aids and abets a claimant in committing an act of concealment described in par. (a) may, by a determination issued under s. 108.09, be required, as to each act of concealment the employer aids and abets, to forfeit an amount equal to the amount of the benefits the claimant improperly received as a result of the concealment. The amount forfeited shall be credited to the fund's balancing account.

(d) In addition to other remedies, the department may, by civil action, recover any benefits obtained by means of any false statement or representation.

(e) This subsection may be applied even when other provisions, including penalty provisions, of this chapter are applied.

SECTION 19. 108.04(16)(a)(intro.) and (17)(a) and (b) of the statutes are amended to read:

108.04 (16) (a) (intro.) Benefits shall not be denied, nor shall sub. (1) (a), (2) or (8) or <u>s. 108.141 (3g)</u> operate to deny benefits to any otherwise eligible individual for any week because the individual is enrolled in a full-time course of vocational training or basic education which is a prerequisite to such training, provided it is determined that:

(17) (a) An employe of a nonprofit or public educational institution <u>or an employe</u> who provides services to or on behalf of such an institution and who performs services in an instructional, research or principal administrative capacity is ineligible for benefits based on such services for any week of unemployment which occurs during a period between 2 successive academic years or 2 regular terms, whether or not successive, if such employe performed such services in the first such academic year or term and if there is a contract or a reasonable assurance that such employe will perform services in any such capacity as an employe of a nonprofit or public educational institution in the 2nd such academic year or term.

(b) An employe of a nonprofit or public educational institution, other than an institution of higher education, or an employe who provides services to or on behalf of such an institution and who performs services other than in an instructional, research or principal administrative capacity, is ineligible for benefits based on such services for any week of unemployment which occurs during a period between 2 successive academic years or terms if such employe performed such services in the first such academic year or term and there is a reasonable assurance that such employe will perform such services in the 2nd such academic year or term. If an employe is denied benefits under this paragraph, but the department later determines that he or she was not offered an opportunity to perform such services for the educational institution in the 2nd such academic year or term, the employe is entitled to retroactive payment for each week of such denial if he or she filed a claim for benefits for that week and was otherwise eligible.

SECTION 20. 108.05 (2m) of the statutes is created to read:

108.05 (2m) SUSPENSION OF ADJUSTMENTS. Notwithstanding sub. (2), no adjustment may be made by the department in any benefit rate under that subsection. This subsection applies only for purposes of benefit payments.

SECTION 21. 108.05 (3) of the statutes is repealed and recreated to read:

108.05 (3) BENEFITS FOR PARTIAL UNEMPLOYMENT. If an eligible employe earns wages in a given week totaling less than his or her weekly benefit rate, the first \$20 of such wages shall be disregarded and the employe's weekly benefit rate shall be reduced by

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67% of any remaining amount, except that if the employe's wages are at least one-half of his or her weekly benefit rate otherwise applicable, the employe's weekly benefit rate may not be less than one-half of the rate otherwise applicable and if the employe's wages are less than one-half of his or her weekly benefit rate otherwise applicable, the employe's weekly benefit rate may not be reduced.

SECTION 22. 108.05 (8) and (9) of the statutes are created to read:

108.05 (8) SELF-EMPLOYMENT INCOME. If a claimant earns gross income in a given week from his or her self-employment, the income shall be treated as wages for purposes of determining the individual's benefit rate and the benefit rate for that week shall be determined in the manner provided in sub. (3).

(9) ROUNDING OF BENEFIT AMOUNTS. Notwithstanding sub. (1), benefits payable for a week of unemployment as a result of applying sub. (1m), (3) or (7) or s. 108.04 (11) or (12) shall be rounded down to the next lowest dollar.

SECTION 23. 108.06 (1) (c) of the statutes is amended to read:

108.06 (1) (c) If the credit weeks available in an employe's base period would allow the employe a total of more than $34 \ 26$ weeks of benefits for total unemployment in a given benefit year, such total shall be reduced to $34 \ 26$ by eliminating the last credits available, except as provided in s. 108.142.

SECTION 24. 108.06 (2m) of the statutes is repealed.

SECTION 25. 108.06 (2m) of the statutes is created to read:

108.06 (2m) Wisconsin supplemental benefits are only available to claimants during a Wisconsin supplemental benefit period. If an extended benefit period ends prior to the end of a claimant's previously established benefit year, any remaining Wisconsin supplemental benefit entitlement, reduced by the amount of extended benefits paid to him or her, shall again be available to the claimant within the remainder of the benefit year only if there is a Wisconsin supplemental benefit period", "Wisconsin supplemental benefits", "extended benefit period", "Wisconsin supplemental benefits" and "Wisconsin supplemental benefit period" have the meanings given in ss. 108.141 and 108.142.

SECTION 26. 108.06 (3) (a) of the statutes is amended to read:

108.06 (3) (a) There shall be payable to an employe, for weeks ending within the benefit year, only those benefits computed for that benefit year based on the credit weeks, other than those canceled under s. 108.04 (5) or reduced under s. 108.04 (1) (g), in the immediately preceding base period. Credit weeks used in a given benefit computation, including any such weeks canceled under s. 108.04 (5) or reduced under s. 108.04 (1) (g), is the immediately preceding base period. Credit weeks used in a given benefit computation, including any such weeks canceled under s. 108.04 (5) or reduced under s. 108.04 (1) (g), shall not be available for use in any subsequent benefit computation except under s. 108.141.

SECTION 27. 108.06 (5) (c) of the statutes is amended to read:

108.06 (5) (c) The employe has registered for work pursuant to met the general qualifying requirements provided in s. 108.04 (2), if it applies applicable to the employe for that week.

SECTION 28. 108.141 (3g) (d) of the statutes is amended to read:

108.141 (3g) (d) An Notwithstanding ss. 108.04 (5) to (8), an individual who was disqualified from receipt of benefits because of voluntarily leaving terminating employment, or incurring disciplinary suspension, or for being discharged for misconduct connected with the employment, or for failing without good cause to apply for or accept suitable work, is ineligible for extended benefits unless the individual has, since the date of that disqualification, been employed during at least 4 subsequent weeks and has earned wages equal to at least 4 times his or her weekly extended benefit rate.

SECTION 29. 108.141 (4) of the statutes is repealed.

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SECTION 30. 108.141 (4) of the statutes is created to read:

108.141 (4) WEEKLY EXTENDED BENEFIT RATE. The weekly extended benefit rate payable to an individual for a week of total unemployment in his or her eligibility period is an amount equal to the total amount of regular benefits and any Wisconsin supplemental benefits payable to the individual in his or her most recent benefit year, divided by the sum of the number of weeks payable for regular benefits and any Wisconsin supplemental benefits, rounded down to the nearest dollar. No adjustment of rates under s. 108.05 (2) applies to benefits payable under this section.

SECTION 31. 108.141 (5) (a) of the statutes is repealed.

SECTION 32. 108.141 (5) (a) of the statutes is created to read:

108.141 (5) (a) Extended benefits are payable to an individual for weeks of unemployment in his or her eligibility period for not more than the least of the amounts determined by the following:

1. One-half the amount of regular and Wisconsin supplemental benefits which were payable, including benefits canceled pursuant to s. 108.04 (5), in the individual's most recent benefit year rounded down to the nearest dollar; or

2. Thirteen times the extended benefit rate; or

3. Thirty-nine times the extended benefit rate, reduced by the amount of regular benefits and Wisconsin supplemental benefits payable to the individual under this chapter in his or her most recent benefit year. Benefits withheld due to the application of s. 108.04 (11) are deemed payable for this purpose.

SECTION 33. 108.141 (7) (a) (intro.) and 3 of the statutes are amended to read:

108.141 (7) (a) (intro.) The fund's treasurer shall maintain an "extended benefits account" as a subaccount of the fund's balancing account. One-half Except as provided in subd. 3, one-half of extended benefits based on employment covered by this chapter, other than employment for a government unit, shall be charged to such account. The remaining one-half of such benefits shall be charged as follows:

3. Benefits based on other employment shall be charged to the fund's balancing account to each employer in the employe's base period in proportion to the wages and employment attributable to each employer, except for the first week of benefits paid and except as provided in par. (b). The entire cost of the first week of benefits shall be charged to each employer in the employe's base period in proportion to the wages and employment attributable to each employer.

SECTION 34. 108.142 of the statutes is created to read:

108.142 Wisconsin supplemental benefits. (1) DEFINITIONS. As used in this section, unless the context clearly requires otherwise:

(a) "Wisconsin supplemental benefit period" means a period which:

1. Begins with the 3rd week after which there is a Wisconsin "on" indicator under this section, except that no Wisconsin supplemental benefit period may begin with any week during which there is an extended benefit period under s. 108.141 in effect; and

2. Ends with the week before any extended benefit period begins under s. 108.141, or if there is no extended benefit period, with either of the following weeks, whichever occurs later:

a. The 3rd week after the first week for which there is a Wisconsin "off" indicator under this section; or

b. The 13th consecutive week of such period.

(b) There is a Wisconsin "on" indicator under this section for a week if the department determines that, for the period consisting of that week and the immediately preceding 12 weeks, the Wisconsin rate of insured unemployment (not seasonally adjusted):

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1. Equaled or exceeded 120% of the average of such rates for the corresponding 13week period ending in each of the preceding 2 calendar years, and equaled or exceeded one percentage point below the percentage specified in s. 108.141 (1) (b) 1; or

2. Equaled or exceeded one percentage point below the percentage specified in s. 108.141 (1) (b) 2.

(c) There is a Wisconsin "off" indicator under this section for a week if the department determines that, for the period consisting of that week and the immediately preceding 12 weeks, the Wisconsin rate of insured unemployment (not seasonally adjusted):

1. Was less than one percentage point below the percentage specified in s. 108.141 (1) (b) 1 and less than 120% of the average of such rates for the corresponding 13-week period ending in each of the preceding 2 calendar years; and

2. Was less than one percentage point below the percentage specified in s. 108.141 (1) (b) 2.

(d) "Wisconsin rate of insured unemployment" means the percentage of unemployment determined by the department on the basis of its reports to the U.S. secretary of labor and according to the method or methods prescribed by applicable federal law or regulation.

(e) "Regular benefits" means benefits payable to an individual under this chapter or under any other state law, including benefits payable to federal civilian employes and to ex-servicemen pursuant to 5 USC ch. 85, other than extended benefits under s. 108.141 and federal supplemental compensation.

(f) "Wisconsin supplemental benefits" means benefits payable to an individual under this section for weeks of unemployment in his or her eligibility period.

(g) "Eligibility period" of an individual means the period consisting of the weeks in his or her benefit year which begin in a Wisconsin supplemental benefit period and, if the individual's benefit year ends within that Wisconsin supplemental benefit period, any weeks thereafter which begin in that period.

(h) "Exhaustee" means an individual who, with respect to any week of unemployment in his or her eligibility period:

1. Has received, prior to that week, all of the regular benefits that were available to the individual under this chapter or any other state law, including dependents' allowances and benefits payable to federal civilian employes and ex-servicemen under 5 USC ch. 85, in his or her current benefit year that includes that week or is precluded from receiving regular benefits by reason of the law of another state which meets the requirement of section 3304 (a) (7) of the internal revenue code of 1954 or is precluded from receiving regular benefits by reason of a seasonal limitation in the law of another state. An individual is deemed to have received all of the regular benefits that were available to the individual although as a result of a pending appeal under s. 108.09 or 108.10 the individual may subsequently be determined to be entitled to added regular benefits; or

2. His or her benefit year having expired in the Wisconsin supplemental benefit period and prior to that week, lacks qualifying employment on the basis of which he or she could establish a "valid new claim week" under s. 108.06; and

3. Has no right to unemployment benefits or allowances under the railroad unemployment insurance act or such other federal laws as are specified in regulations issued by the U.S. secretary of labor, and has not received and is not seeking unemployment benefits under the unemployment compensation law of Canada, but if the individual is seeking such benefits and the appropriate agency finally determines that he or she is not entitled to benefits under that law, the individual is an "exhaustee".

(i) "State law" means the unemployment compensation law of any state, approved by the U.S. secretary of labor under section 3304 of the internal revenue code of 1954.

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(2) EFFECT OF OTHER PROVISIONS OF THIS CHAPTER. Except when the result would be inconsistent with the other provisions of this section, the provisions of this chapter which apply to claims for, or the payment of, regular benefits apply to claims for, and the payment of, Wisconsin supplemental benefits.

(3) WEEKLY WISCONSIN SUPPLEMENTAL BENEFIT RATE. The weekly Wisconsin supplemental benefit rate payable to an individual for a week of total unemployment in his or her eligibility period is an amount equal to the amount determined under s. 108.05 (1).

(4) DURATION OF WISCONSIN SUPPLEMENTAL BENEFITS. Wisconsin supplemental benefits are payable to an individual for weeks of unemployment in his or her eligibility period in accordance with s. 108.06 (1), but no individual may receive more than 34 weeks of benefits in an eligibility period.

(5) PUBLISH INDICATORS. Whenever a Wisconsin supplemental benefit period is to become effective as a result of a Wisconsin "on" indicator under this section, or a Wisconsin supplemental benefit period is to be terminated as a result of a Wisconsin "off" indicator under this section, the secretary shall publish it as a class 1 notice under ch. 985.

(6) CHARGES OF BENEFITS. Wisconsin supplemental benefits shall be charged in the same manner as provided for charging of regular benefits under s. 108.16 (2).

SECTION 35. 108.15 (3) (e) and (4) (c) of the statutes are amended to read:

108.15 (3) (e) Each time a government unit elects or reelects contribution financing its initial contribution rate shall be 2.7% on its payroll for each of the first 32 calendar years in which such election or reelection is in effect, and plus any contributions payable under s. 108.18 (2) (b) shall apply. If a government unit terminates its election of contribution financing it may not reelect contribution financing within a period of 32 calendar years thereafter.

(4) (c) Any government unit may at any time make payments into its reimbursement account in the fund under s. 108.18 (7).

SECTION 36. 108.151 (1) of the statutes is amended to read:

108.151 (1) EMPLOYER'S CONTRIBUTION RATE. Each nonprofit organization which is or becomes an employer subject to this chapter shall be subject to all its provisions except as it may elect reimbursement financing in accordance with sub. (2). If such an approved election is terminated, the employer's contribution rate shall be 2.7% on his its payroll for each of the next 3 2 calendar years, and plus any contributions payable under s. 108.18 (2) (b) shall apply.

SECTION 37. 108.16 (6m) (a) and (c), (7) (c) and (7m) of the statutes are amended to read:

108.16 (6m) (a) The benefits thus chargeable under (and pursuant to) ss. s. 108.04 (7) (h), 108.07 (2); 108.14 (8n) (e) or (8r) (c); 108.141; or 108.151; or subs. sub. (2m), (6) (e); or (7) (a) and (b).

(c) The overdraft write-offs thus chargeable under and pursuant to sub. <u>subs.</u> (7) (c) and (7m).

(7) (c) Whenever, as of any computation date, the net overdrafts then charged against an employer's account would, even if reduced by any contributions known or subsequently discovered to be then payable but unpaid to the account, exceed 10% of the employer's annual payroll amount used in determining the employer's reserve percentage as of that computation date, <u>and the employer has been required to pay the maximum contribution rate specified under s. 108.18 (4) on its payroll for the preceding 2 calendar years</u>, the department shall write off, by charging directly to the fund's balancing account, the amount by which such overdrafts would if thus reduced exceed 10% of the employer's payroll. - 23 -

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(7m) The fund's treasurer may write off, by charging to the fund's balancing account, any delinquent unemployment compensation contribution, reimbursement in lieu of contribution, tardy payment or filing fee, or interest for which the employer's liability to the fund was established under s. 108.10, upon receipt of certification by a department deputy that reasonable efforts have been made to recover the delinquency and that the delinquency is uncollectible.

SECTION 38. 108.161 (3m) of the statutes is created to read:

108.161 (3m) The fund's treasurer shall request restoration from the U.S. secretary of labor of amounts credited to the account under this section which have been used to pay benefits, unless these amounts do not exceed the balance in the account, and unless the state does not have a balance of advances outstanding from the federal unemployment account under title XII of the social security act.

SECTION 39. 108.161 (4) (d) and (9) of the statutes are amended to read:

108.161 (4) (d) Limiting the total amount which may be so obligated during any fiscal year to the aggregate of all amounts credited under sub. (1), including amounts credited pursuant to sub. (8), within that year and the 24 34 preceding fiscal years, reduced by the sum of any moneys obligated and charged against any of the amounts thus credited within those 25 35 years.

(9) Any land and building or office quarters acquired hereunder under this section shall continue to be used for employment security purposes. Such realty Realty or quarters shall may not be sold or transferred to other use without the governor's approval. If thus sold or transferred, the The proceeds of such from the sale, or the value of such realty or quarters when transferred upon transfer, shall, except as federally approved equivalent substitute rent free quarters are provided, be allocated and be credited to the account created by established in sub. (1) and/or or credited to the fund created by established in s. 108.20, or both in accordance with any then applicable federal requirements; and shall, to the extent said requirements permit, be used to finance employment security quarters. Equivalent substitute rent-free quarters may be provided, as federally approved. Amounts credited under this subsection shall be used solely to finance employment security quarters according to federal requirements.

SECTION 40. 108.18 (2) (a) and (b) (intro.) of the statutes are amended to read:

108.18 (2) (a) An Except as provided in par. (c), an employer's contribution rate shall be 2.7% on his its payroll for each of the first 32 calendar years with respect to which contributions are credited to his its account, except as additional contributions apply under this section.

(b) (intro.) As to each of those first 32 calendar years, if the employer's payroll for any such year was \$20,000 or more, he it shall be required to pay an additional contribution at the rate of 1.3 per cent $\frac{9}{10}$ on that calendar year's payroll, within 60 days after notice from the department that such additional contribution is payable, if his its account:

SECTION 41. 108.18 (2) (c) of the statutes is created to read:

108.18 (2) (c) 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 on each computation date, rounded up to the next highest rate, except as additional contributions apply under par. (b). This rate may in no case be more than the maximum rate specified in the schedule in effect for the year of the computation under sub. (4).

SECTION 42. 108.18 (3m) of the statutes is created to read:

108.18 (3m) APPLICATION OF SCHEDULES. For purposes of subs. (4) and (9):

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(a) "Schedule A" is in effect for any calendar year whenever, as of the preceding June 30, there are any outstanding advances to this state from the federal unemployment account under title XII of the social security act (42 USC 1321 to 1324) or the fund has a cash balance of less than 1.5% of the state's total payroll for the previous calendar year as defined in s. 108.02 (8) (a) for all employment by employers subject to a contribution requirement.

(b) "Schedule B" is in effect for any calendar year whenever, as of the preceding June 30, the fund has a cash balance of at least 1.5% but less than 2% of the state's total payroll for the previous calendar year as defined in s. 108.02 (8) (a) for all employment by employers subject to a contribution requirement.

(c) "Schedule C" is in effect for any calendar year whenever, as of the preceding June 30, the fund has a cash balance of at least 2% but less than 2.25% of the state's total payroll for the previous calendar year as defined in s. 108.02 (8) (a) for all employment by employers subject to a contribution requirement.

(d) "Schedule D" is in effect for any calendar year whenever, as of the preceding June 30, the fund has a cash balance of at least 2.25% of the state's total payroll for the previous calendar year as defined in s. 108.02 (8) (a) for all employment by employers subject to a contribution requirement.

SECTION 43. Figure 108.18 (4) of the statutes is repealed and recreated to read:

Figure: 108.18 (4)

i i

Line	Reserve Percentage		Contribution Rate		
	-	Schedule	Schedule	Schedule	Schedule
		A	В	C	D
1.	10.0% or more	0.3%	0.2%	0.1%	0.0%
2.	At least 9.5% but under 10.0%	0.5%	0.37%	0.24%	0.1%
3.	At least 9.0% but under 9.5%	0.7%	0.67%	0.535%	0.2%
4.	At least 8.5% but under 9.0%	0.8%	0.72%	0.57%	0.3%
5.	At least 8.0% but under 8.5%	0.9%	0.76%	0.6%	0.45%
6.	At least 7.5% but under 8.0%	1.0%	0.84%	0.67%	0.5%
7.	At least 7.0% but under 7.5%	1.1%	0.93%	0.73%	0.55%
8.	At least 6.5% but under 7.0%	1.3%	1.10%	0.87%	0.65%
9.	At least 6.0% but under 6.5%	1.6%	1.35%	1.07%	0.8%
10.	At least 5.5% but under 6.0%	2.0%	1.69%	1.33%	1.0%
11.	At least 5.0% but under 5.5%	2.4%	2.03%	1.6%	1.2%
12.	At least 4.5% but under 5.0%	2.8%	2.36%	1.87%	1.4%
13.	At least 4.0% but under 4.5%	3.2%	2.7%	2.13%	1.6%
14.	At least 3.5% but under 4.0%	3.6%	3.04%	2.4%	1.8%
15.	At least O but under 3.5%	4.0%	3.38%	2.67%	2.0%
16.	Overdrawn by less than 1.0%	4.3%	3.63%	2.87%	2.15%
17.	Overdrawn by at least 1.0%				
	but under 2.0%	4.7%	3.97%	3.13%	2.35%
18.	Overdrawn by at least 2.0%				
	but under 3.0%	5.1%	4.31%	3.4%	2.55%
19.	Overdrawn by at least 3.0%				
	but under 4.0%	5.5%	4.64%	3.67%	2.75%
20.	Overdrawn by at least 4.0%				
	but under 5.0%	5.9%	4.98%	3.93%	2.95%
21.	Overdrawn by at least 5.0%				
	but under 6.0%	6.3%	5.32%	4.20%	3.15%
22.	Overdrawn by at least 6.0%		-	-	
	but under 8.0%	6.4%	5.4%	4.27%	3.2%
23.	Overdrawn by 8.0% or more	6.4%	5.4%	4.27%	4.0%

SECTION 44. 108.18 (5) and (5m) of the statutes are amended to read:

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108.18 (5) LIMITATION. To prevent unduly sharp increases in contribution rates during bad years, an <u>An</u> employer's contribution rate for any calendar year shall <u>may</u> in no case exceed by more than one percent 2% on the employer's payroll the rate which applied to it at the close of the preceding calendar year, except under <u>as provided in</u> subs. (2) and (8).

(5m) LIMITATION, COMPUTATION. The one per cent limit limitation of sub. (5) shall be computed from the employer's experience rate assigned to him it under subs. (4), (5) and (6), rounded to the next highest rate.

SECTION 45. 108.18 (7) of the statutes is renumbered 108.18 (7) (a) and amended to read:

108.18 (7) (a) Any Except as provided in pars. (b) and (c), any employer may at any time make payments to the fund, in excess of the other requirements of this section. Each such payment shall be credited to the employer's account as of the date when paid, except that any such payment made during the period July 1 through November 30 shall, for the purpose of computing his reserve percentage, be credited thereto as of the immediately preceding computation date; and each such payment shall be treated as a contribution required and irrevocably paid under this chapter with respect to payrolls preceding the date as of which it is thus credited.

SECTION 46. 108.18 (7) (b) and (c) of the statutes are created to read:

108.18 (7) (b) No employer may, by means of a voluntary contribution under par. (a), reduce the employer's contribution rate to a rate lower than the rate next lowest to the rate which would otherwise have applied to the employer in any calendar year.

(c) No employer whose overdrafts have been charged to the fund's balancing account under s. 108.16 (7) (c) may make a voluntary contribution under par. (a) prior to the 5th calendar year commencing after the date of the most recent such charge.

SECTION 47. Figure 108.18 (9) of the statutes is repealed and recreated to read:

Line	Sche	edule A	Sche	dule B	Sched	ule C	Sche	dule D
	Contri-	-	Contri-		Contri-		Contri-	
	bution	Solvency	bution	Solvency	bution S	olvency	bution	Solvency
	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
1.	0.3%	0.1%	0.2%	0.1%	0.1%	0.1%	0.0%	0.1%
2.	0.5%	0.1%	0.37%	0.1%	0.24%	0.1%	0.1%	0.1%
3.	0.7%	0.1%	0.67%	0.1%	0.535%	0.1%	0.2%	0.1%
4.	0.8%	0.2%	0.72%	0.2%	0.57%	0.17%	0.3%	0.13%
5.	0.9%	0.3%	0.76%	0.25%	0.6%	0.2%	0.45%	0.15%
6.	1.0%	0.4%	0.84%	0.34%	0.67%	0.27%	0.5%	0.2%
7.	1.1%	0.5%	0.93%	0.42%	0.73%	0.33%	0.55%	
8.	1.3%	0.6%	1.1%	0.51%	0.87%	0.4%	0.65%	
9.	1.6%	0.7%	1.35%	0.59%	1.07%	0.47%	0.8%	0.35%
LO.	2.0%	0.8%	1.69%	0.68%	1.33%	0.53%	1.0%	0.4%
11.	2.4%	0.9%	2.03%	0.76%	1.6%	0.6%	1.2%	0.45%
12.	2.8%	1.0%	2.36%	0.84%	1.87%	0.67%	1.4%	0.5%
3.	3.2%	1.1%	2.7%	0.93%	2.13%	0.73%	1.6%	0.55%
4.	3.6%	1.2%	3.04%	1.01%	2.4%	0.8%	1.8%	0.6%
.5.	4.0%	1.3%	3.38%	1.1%	2.67%	0.87%	2.0%	0.65%
.6.	4.3%	1.5%	3.63%	1.27%	2.87%	1.0%	2.15%	0.75%
.7.	4.7%	1.6%	3.97%	1.35%	3.13%	1.07%	2.35%	0.8%
.8.	5.1%	1.7%	4.31%	1.44%	3.4%	1.13%	,-	0.85%
9.	5.5%	1.8%	4.64%	1.52%	3.67%	1.2%	2.75%	
0.	5.9%	1.9%	4.98%	1.6%	3.93%	1.27%	2.95%	0.95%
1.	6.3%	2.0%	5.32%	1.69%	4.2%	1.33%		1.0%

Figure: 108.18 (9)

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	,.	2.1% 2.1%	1.77% 1.77%	4.27% 4.27%	3.2% 4.0%	1.05% 1.4%	

SECTION 48. 108.18 (10) of the statutes is created to read:

108.18 (10) SPECIAL ADJUSTMENT. Notwithstanding sub. (4), the contribution rates shown in the schedule for calendar year 1984 only are multiplied by a factor of 1.08. Notwithstanding sub. (9), the solvency rates shown in the schedule for calendar year 1986 are multiplied by a factor of 0.725.

SECTION 49. 108.19 (1m) of the statutes is amended to read:

108.19 (1m) Each employer subject to this chapter as of the date a rate is established under this subsection shall pay an assessment to the administration fund at a rate established by the department sufficient to pay interest due on advances from the federal unemployment account under title XII of the social security act (42 USC ss. 1321 to 1324). The rate established by the department for employers who finance benefits under s. 108.15 (2) or 108.151 (2) shall be 75% of the rate established for other employers. The amount of any employer's assessment shall be the product of the rate established for that employer multiplied by the employer's payroll of the previous calendar year as taken from quarterly contribution reports filed by the employer or, in the absence of the filing of such reports, estimates made by the department. For purposes of this subsection, after rates have been established no adjustment to an employer's reported or estimated payroll may be made by the department. Each assessment made under this subsection is due at the end of the month following the month in on the 30th day commencing after the date on which notice of the assessment is mailed by the department. If amounts are collected under this subsection in excess of the amounts needed to pay interest due, the amounts shall be retained in the administration fund for future interest payments.

SECTION 50. 108.19 (1p) of the statutes is created to read:

108.19 (1p) Notwithstanding sub. (1m), an employer other than a nonprofit organization or government unit having a payroll of \$25,000 or less is exempt from any assessment under sub. (1m) for calendar year 1983 only.

SECTION 51. 108.20 (2) of the statutes is amended to read:

108.20 (2) All amounts received by the department for such the administration fund shall be paid over to the state treasurer and credited to the unemployment administration that fund for the administration of this chapter and the employment service and for the payment of interest due on advances from the federal unemployment account under title XII of the social security act.

SECTION 52. 108.24 of the statutes is amended to read:

1 a

108.24 Penalties. (1) Any person who knowingly makes a false statement or representation to obtain any benefit payment under this chapter, either for himself <u>or herself</u> or for any other person, shall upon conviction be deemed guilty of a misdemeanor and be fined not less than $\frac{525}{5100}$ nor more than $\frac{5100}{5500}$ or imprisoned in the county jail not longer more than $\frac{30}{50}$ days, or both; and each such false statement or representation shall constitute constitutes a separate and distinct offense. The department may by civil action recover any benefits obtained by means of any statement or representation which is untrue.

(2) Any person who knowingly makes a false statement or representation in connection with any report or as to any information duly required by the department hereunder under this chapter, or who knowingly refuses or fails to keep any records or to furnish any reports or information duly required by the department hereunder under this chapter, shall upon conviction be deemed guilty of a misdemeanor and be fined not less than \$25 \$100 nor more than \$100 \$500, or imprisoned in the county jail not longer more than - 27 -

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 $\frac{30}{90}$ days, or both; and each such false statement or representation and every day of such refusal or failure shall constitute constitutes a separate and distinct offense.

(3) Any person who makes a deduction from the wages of an employe because of liability for contributions or payments in lieu of contributions under this chapter or because of the employe's potential right to benefits, or who knowingly refuses or fails to furnish to an employe any notice, report or information duly required under this chapter by the department to be furnished to such employe, or who, directly or indirectly by promise of reemployment or by threat not to employ or not to reemploy or by any other means, attempts to induce an employe to refrain from claiming or accepting benefits or to waive any other right under this chapter, or whose rehiring policy has discriminated against <u>a</u> former employes employe by reason of their having claimed benefits, shall upon conviction be guilty of a misdemeanor and be fined not less than $\frac{$25 $100}{10}$ nor more than $\frac{$100}{500}$ or imprisoned not longer more than 30 90 days, or both; and each such deduction from wages, every day of such refusal or failure, and each such attempt to induce shall constitute constitutes a separate offense.

SECTION 53. Nonstatutory provisions. (1) TEMPORARY PROVISIONS. For purposes of benefit years which begin during the period commencing with the week commencing on January 1, 1984 and ending with the week commencing on May 27, 1984, the text of sections 108.06 (2m) and 108.141 (4) and (5) (a) of the statutes provided in this subsection shall be in effect:

"108.06 (2m) Wisconsin supplemental benefits are only available to claimants during a Wisconsin supplemental benefit period. If an extended benefit period ends prior to the end of a claimant's previously established benefit year, any remaining Wisconsin supplemental benefit entitlement, reduced on a week-for-week basis by the number of weeks of extended benefits paid to him or her, shall again be available to the claimant within the remainder of the benefit year only if there is a Wisconsin supplemental benefit period in effect. In this subsection, "extended benefits", "extended benefit period", "Wisconsin supplemental benefits" and "Wisconsin supplemental benefit period" have the meanings given in ss. 108.141 and 108.142.

108.141 (4) WEEKLY EXTENDED BENEFIT RATE. The weekly extended benefit rate payable to an individual for a week of total unemployment in his or her eligibility period is an amount equal to the total amount of regular benefits and any Wisconsin supplemental benefits payable to the individual in his or her most recent benefit year, divided by the sum of the number of weeks payable for regular and any Wisconsin supplemental benefits rounded down to the nearest dollar. For this purpose, a payment under s. 108.05 (1m) shall be counted as a week and a half, and a payment under s. 108.05 (3) (a) shall be counted as one-half of a week. If no payment was made, it shall be the weekly benefit rate at which the individual would first have been paid in that benefit year. No adjustment of rates under s. 108.05 (2) applies to benefits payable under this section.

(5) (a) Extended benefits are payable to an individual for weeks of unemployment in his or her eligibility period for not more than the least of the amounts determined by multiplying the weekly extended benefit rate by the following number of weeks:

1. One-half of the number of weeks of regular and Wisconsin supplemental benefits which were payable, including benefits canceled pursuant to s. 108.04 (5), to the individual under this chapter in his or her most recent benefit year rounded to the next higher half week if not already a multiple of one-half a week; or

2. Thirteen weeks; or

3. Thirty-nine weeks reduced by the number of weeks of regular benefits and Wisconsin supplemental benefits payable to the individual under this chapter in his or her most recent benefit year. Benefits withheld due to the application of s. 108.04 (11) are deemed payable for this purpose.".

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(2) OVERDRAFT WRITE-OFFS IN 1983. Notwithstanding section 108.16 (7) (c) of the statutes, as affected by this act, no write-off of an overdraft in an employer's account may be made to reduce an employer's reserve percentage, as defined in section 108.02 (11) of the statutes, determined by the department of industry, labor and human relations in 1983.

(3) SPECIAL UNEMPLOYMENT COMPENSATION STUDY COMMITTEE. There is created a special committee to study the unemployment compensation laws and unemployment reserve fund and the process for assuring that the laws continue to meet the state's needs and the fund is maintained in a fiscally sound condition. The members of the committee shall be appointed by the governor and shall consist of the secretary of industry, labor and human relations or the secretary's designee, at least 2 senators and 2 representatives to the assembly, including at least one member of the majority party and one member of the minority party in each house, and at least one representative of the state's employers and one representative of the state's labor organizations. The governor shall designate a chairperson. The department of industry, labor and human relations shall provide staff services to the committee. Except as otherwise provided in this section, expenses of the committee may be charged to the appropriation under section 20.505 (3) (a) of the statutes. No member of the committee may be compensated for his or her services. Members of the committee who are state officers or employes shall be compensated for their actual and necessary expenses incident to their duties in the manner provided in section 13.45 (3) (a) and (b) of the statutes. Other members of the committee shall be compensated for such expenses from the appropriation under section 20.505 (3) (a) of the statutes. The committee shall report its findings and recommendations to the appropriate standing committees of each house of the legislature, as determined by the presiding officer thereof, no later than January 15, 1985.

SECTION 54. Cross-reference changes. In the sections of the statutes listed in Column A, the cross-references shown in Column B are changed to the cross-references shown in Column C:

Α	В	C
Statute Sections	Old Cross-References	New Cross-References
108.02 (8)(a)(intro.)	sub. (5)(L)	sub. (5)(k)
108.14 (8m)(b)	108.02 (5)(k) 12	108.02 (5)(k) 17

SECTION 55. Initial applicability. (1) The treatment of section 108.02 (5) (j) 1 of the statutes by this act applies to payrolls beginning on January 1, 1984.

(2) The creation of section 108.02 (5) (k) 16 of the statutes by this act first applies to services performed after December 31 following the effective date of this act.

(3) The treatment of sections 108.02 (16) and 108.05 (3) of the statutes and the creation of sections 108.06 (2m) and 108.141 (4) and (5) (a) of the statutes by this act apply beginning with the weeks of unemployment commencing after June 1, 1984.

(4) The treatment of sections 108.04 (2) and 108.06 (5) (c) of the statutes by this act applies to weeks of unemployment commencing after January 1, 1984.

(5) The treatment of section 108.04 (4) (a) of the statutes by this act applies to benefit years beginning on or after the first Monday in January of 1984.

(6) The treatment of section 108.04 (7) (a) of the statutes and the creation of section 108.04 (7) (k) of the statutes by this act with respect to the requalification requirement apply with respect to voluntary terminations occurring on or after the first week commencing in January, 1984.

(7) The treatment of section 108.04 (8) (a) and (b) of the statutes by this act with respect to the requalification requirement applies with respect to failure to apply for or accept work or failure to accept recall occurring on or after the first week commencing in January, 1984.

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(7g) The treatment of section 108.04 (11) of the statutes by this act applies with respect to acts of concealment or false statements or representations occurring on and after January 1, 1984.

(8) The treatment of section 108.04 (17) (a) and (b) of the statutes by this act with respect to provision of services to or on behalf of educational institutions applies to benefits payable for weeks of unemployment commencing on or after April 1, 1984.

(9) The treatment of section 108.04 (17) (b) of the statutes by this act with respect to denial of benefits to all nonprofessional employes of educational institutions applies to benefits payable for weeks of unemployment commencing on or after October 30, 1983.

(10) The creation of section 108.05 (8) of the statutes by this act applies with respect to weeks of unemployment commencing on or after January 1, 1984.

(11) The creation of section 108.05 (9) of the statutes by this act applies with respect to payments for weeks of unemployment beginning after October 2, 1983.

(12) The treatment of section 108.06(1)(c) of the statutes and the creation of section 108.142 of the statutes by this act apply with respect to benefit years which begin during and after the first week commencing in January, 1984.

(13) The treatment of section 108.06 (3) (a) of the statutes by this act, and the treatment of section 108.04 (7) (a) and (8) (a) and (b) of the statutes by this act with respect to determination of credit weeks upon voluntary termination of employment and failure to apply for or accept suitable work or recall to work apply with respect to benefit years which begin during and after the first week commencing in January, 1984.

(14) The repeal of sections 108.06 (2m) and 108.141 (4) and (5) (a) of the statutes by this act applies with respect to individuals beginning their extended benefit eligibility on or after the first week commencing in January, 1984.

(15) The treatment of section 108.141 (7) (a) 3 of the statutes by this act applies with respect to extended benefits payable for weeks of unemployment commencing after September 1, 1983.

(16) The treatment of sections 108.15 (3) (e), 108.151 (1) and 108.18 (2) (a) and (b) (intro.), (5) and (5m) of the statutes by this act applies to employer contribution rates for the 1984 calendar year and thereafter.

(17) The treatment of section 108.16 (7) (c) of the statutes applies with respect to write-offs for the 1984 calendar year and thereafter, based upon the contribution rates specified in section 108.18 (4) of the statutes, as affected by this act.

(18) The treatment of Figures 108.18 (4) and (9) of the statutes by this act applies with respect to payrolls beginning on January 1, 1984.

SECTION 56. Effective date. (1) This act takes effect on the day after publication, except as provided in subsection (2) or as modified in SECTION 55.

(2) The treatment of section 108.24 of the statutes by this act takes effect on January 1, 1984.