

1987 Senate Bill 544

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1987 Wisconsin Act 255

AN ACT to repeal 108.02 (12) (d), 108.02 (23), 108.025, 108.05 (1) (a) (intro.) and (figure) and 108.14 (8r); to renumber 108.05 (1) (figure), 108.05 (1) (figure) and 108.05 (1) (b) (figure); to renumber and amend 108.05 (1) (b) (intro.); to amend 16.20 (1) (f), 46.87 (4), 48.982 (1) (d), 108.02 (13) (h) (intro.), 108.02 (13) (h) 2, 108.02 (15) (k) 13, 108.02 (15) (L), 108.02 (21) (a) and (b), 108.02 (26), 108.04 (1) (f) and (g) (intro.), 108.04 (6), 108.04 (7) (a), 108.04 (7) (L) 2, 108.04 (8) (a), 108.04 (11) (b), 108.04 (17) (title) and (a), 108.04 (17) (b), 108.04 (17) (c), 108.05 (1m), 108.07 (3) and (5) (intro.), 108.13 (2), 108.14 (8n) (e), 108.14 (8s) (intro.) and 108.16 (6m) (a); to repeal and recreate 108.05 (1) (intro.); and to create 108.02 (12m), 108.02 (13) (j), 108.04 (1) (hm), 108.05 (5m), 108.06 (2) (bm), 108.065, 108.07 (7) and 108.14 (10) of the statutes; and to affect 1987 Wisconsin Act 38, section 137 (1) and (13), relating to various changes in the unemployment compensation law and granting rule-making authority.

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

SECTION 1. 16.20 (1) (f) of the statutes is amended to read:

16.20 (1) (f) "Nonprofit organization" has the meaning specified under s. 108.02 ~~(26)~~ (19).

SECTION 2. 46.87 (4) of the statutes is amended to read:

46.87 (4) If a county board does not submit an application under sub. (3) (a) by January 1, 1986, the department shall make that county's allocation available to a private nonprofit organization, as defined under s. 108.02 ~~(18)~~ (19), to administer the program created under this section and shall select the organization according to the procedure established under sub. (7) (c). An organization selected as the administering agency under this subsection shall continue to be eligible to receive the county's allocation unless the county board subsequently submits to the department a letter of intent to participate and receives approval of its proposed program.

SECTION 3. 48.982 (1) (d) of the statutes is amended to read:

48.982 (1) (d) "Organization" means a nonprofit organization, as defined under s. 108.02 ~~(26)~~ (19), or a public agency which provides or proposes to provide child abuse and neglect prevention and intervention services.

SECTION 4. 108.02 (12) (d) of the statutes is repealed.

SECTION 5. 108.02 (12m) of the statutes is created to read:

108.02 (12m) EMPLOYE SERVICE COMPANY.
"Employee service company" means a leasing com-

pany or temporary help service which contracts with clients or customers to supply individuals to perform services for the client or customer and which, both under contract and in fact:

(a) Negotiates with clients or customers for such matters as time, place, type of work, working conditions, quality, and price of the services;

(b) Determines assignments or reassignments of individuals to its clients or customers, even if the individuals retain the right to refuse specific assignments;

(c) Sets the rate of pay of the individuals, whether or not through negotiation;

(d) Pays the individuals from its account or accounts; and

(e) Hires and terminates individuals who perform services for the clients or customers.

SECTION 6. 108.02 (13) (h) (intro.) of the statutes, as affected by 1987 Wisconsin Act 38, is amended to read:

108.02 (13) (h) (intro.) Any employing unit ~~not otherwise subject to this chapter~~ which files with the department a written election to become an "employer" for not less than ~~3~~ 2 calendar years ~~shall, with the written approval of such election by the department, may become an "employer" if the department approves the election in writing,~~ as of the date and under the conditions stated in such ~~the~~ approved election.

SECTION 7. 108.02 (13) (h) 2 of the statutes is amended to read:

108.02 (13) (h) 2. ~~An~~ Notwithstanding par. (i), an electing "employer" may, after ~~3~~ such years, terminate the election no earlier than 2 calendar years after the election and thereby cease to be an "employer" sub-

~~ject to this chapter, despite par. (i), at the close of any week which ends after the month in which such "employer" has filed the employer files a written notice to that effect with the department, provided such "employer" if the employer is not then subject to this chapter under any one or more of pars. (b) to (g).~~

SECTION 8. 108.02 (13) (j) of the statutes is created to read:

108.02 (13) (j) "Employer" includes a person who pays wages to an individual on account of sickness or accident disability if the person is classified as an "employer" under rules promulgated by the department. If the person is so classified, no other person is an "employer" by reason of making such payments.

SECTION 9. 108.02 (15) (k) 13 of the statutes is amended to read:

108.02 (15) (k) 13. By an individual ~~solely within~~ during the customary vacation days or periods of the an educational institution last attended in the preceding school term on at least a half-time schedule by the individual unless the individual worked full time during the preceding school term or unless the individual has graduated from that institution and does not enter any educational institution or attends an educational institution on less than a half-time schedule in the next succeeding school term after the expiration of such vacation days or period;

SECTION 10. 108.02 (15) (L) of the statutes, as created by 1987 Wisconsin Act 38, is amended to read:

108.02 (15) (L) "Employment" includes an individual's service for an employer organized as a corporation in which the individual is a principal officer, as defined in s. 180.41 (1), and has a direct or indirect ownership interest, except that if an employer having an annual payroll of \$200,000 or less for the calendar year preceding an election files a notice of election, in the manner prescribed by the department, to exclude the service of all of its principal officers who have a direct or indirect substantial ownership interest in the corporation, "employment" does not include the service of those officers. An employer which files an election under this paragraph may reelect coverage of its principal officers under this subsection by filing a notice of reelection with the department. An employer which reelects coverage of its principal officers is not eligible to file a notice of election of non-coverage under this paragraph. To be effective for a calendar year, an employer shall file a notice of election or reelection no later than March 31 of that year. A notice of election or reelection is timely under this subsection if it is received by the department no later than March 31 or, if March 31 falls on a Saturday, Sunday or legal holiday under state or federal law, the next following day which is not a Saturday, Sunday or legal holiday under state or federal law, or if mailed is either postmarked by that date or received by the department no later than 3 days after that date. An election is effective for each calendar year until the employer files a timely notice of reelection. A princi-

pal officer has a direct or indirect substantial ownership interest in a corporation under this paragraph if one-fourth or more of the ownership interest, however designated or evidenced, in the corporation is owned or controlled, directly or indirectly, by the officer.

SECTION 11. 108.02 (21) (a) and (b) of the statutes, as affected by 1987 Wisconsin Act 38, are amended to read:

108.02 (21) (a) "Payroll" means all wages paid by an employer within a certain period to ~~the employer's employees~~ individuals for their employment and includes all such wages for work which is excluded under sub. (15) (k) if the wages paid for such work:

1. ~~Is Are~~ subject to a tax under the federal unemployment tax act or are exempted from that tax only because the federal unemployment tax act (26 USC 3301 to 3311) applies to a lesser amount of wages paid to an individual during a calendar year than the amount specified in par. (b); and

2. ~~Is Are~~ not subject to contributions under any other another unemployment compensation law.

(b) Notwithstanding par. (a), an employer's payroll includes only the first \$10,500 of wages paid by the employer during a calendar year to an individual ~~with respect to employment~~, including any wages paid for any work covered by the unemployment compensation law of any other state.

SECTION 12. 108.02 (23) of the statutes is repealed.

SECTION 13. 108.02 (26) of the statutes is amended to read:

108.02 (26) WAGES. "Wages" means every form of remuneration payable for a given period (or paid within such period, if this basis is permitted or prescribed by the department) to an individual for personal services, including salaries, commissions, vacation pay, dismissal wages, bonuses, tips and the reasonable (actual or estimated average) value of board, rent, housing, lodging, payments in kind, and any other similar advantage received from the individual's employing unit or directly with respect to work for it; ~~but there shall not be treated as "wages" the actual (or reasonably estimated average) amount of.~~ "Wages" includes the amount of any payment made to an individual, or his or her dependent, under a plan established by an employing unit for providing compensation on account of sickness or accident disability during the first 6 months following the last month in which the individual provided services for the employing unit. "Wages" does not include any required or necessary expenses incurred by an individual on his or her job, any amount paid by an employing unit for insurance or annuities, payments for medical or hospitalization expenses connected to the sickness or accident disability, payments of death benefits or, except for purposes of s. 108.04 (12) (e), payments under a worker's compensation law.

SECTION 14. 108.025 of the statutes is repealed.

SECTION 15. 108.04 (1) (f) and (g) (intro.) of the statutes, as affected by 1987 Wisconsin Act 38, are amended to read:

108.04 (1) (f) If an employe is required by law to have a license issued by a governmental agency to perform his or her customary work for an employer, and the employe's employment is suspended or terminated ~~by the employer~~ because the employe's license has been suspended, revoked or not renewed due to the employe's fault, the employe is not eligible to receive benefits ~~based on employment with the employer until the license is reinstated or renewed. In addition, the employe is not eligible to receive benefits based on employment with other employers~~ until 5 weeks have elapsed since the end of the week in which the suspension or termination occurs or until the license is reinstated or renewed, whichever occurs first, ~~and~~. The the wages paid by the employer with which an employe's employment is suspended or terminated shall be excluded from the employe's base period wages under s. 108.06 (1) for purposes of benefit entitlement while the suspension, revocation or nonrenewal of the license is in effect. This paragraph does not preclude an employe from establishing a benefit year using the wages excluded under this paragraph if the employe qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall charge to the fund's balancing account any benefits otherwise chargeable to the account of an employer that is subject to the contribution requirements of ss. 108.17 and 108.18 from which base period wages are excluded under this paragraph.

(g) (intro.) The base period wages utilized to compute total benefits payable to an individual under s. 108.06 (1) as a result of the following employment shall not exceed 10 times the individual's weekly benefit rate based solely on that employment under s. 108.05 (1):

SECTION 16. 108.04 (1) (hm) of the statutes is created to read:

108.04 (1) (hm) The department may require any claimant to appear before it and to answer truthfully, orally or in writing, any questions relating to the claimant's eligibility for benefits and to provide such demographic information as may be necessary to permit the department to conduct a statistically valid sample audit of compliance with this chapter. A claimant is not eligible to receive benefits for any week in which the claimant fails to comply with a request by the department to provide the information required under this paragraph, or any subsequent week, until the claimant complies or satisfies the department that he or she had good cause for failure to comply with a request of the department under this paragraph. If a claimant later complies with a request by the department or satisfies the department that he or she had good cause for failure to comply with a request, the claimant is eligible to receive benefits as of the week in which the failure occurred, if otherwise qualified.

SECTION 17. 108.04 (6) of the statutes, as affected by 1987 Wisconsin Act 38, is amended to read:

108.04 (6) DISCIPLINARY SUSPENSION. An employe whose work is suspended by an employing unit for misconduct or other good cause connected with the employe's work is ineligible to receive benefits until 5 weeks have elapsed since the end of the week in which the suspension occurs or until the suspension is terminated, whichever occurs first. This subsection does not preclude an employe from establishing a benefit year during a period in which the employe is ineligible to receive benefits under this subsection if the employe qualifies to establish a benefit year under s. 108.06 (2) (a).

SECTION 18. 108.04 (7) (a) of the statutes, as affected by 1987 Wisconsin Act 38, is amended to read:

108.04 (7) (a) If an employe terminates work with an employing unit, the employe is ineligible to receive benefits until 7 weeks have elapsed since the end of the week in which the termination occurs and the employe earns wages after the week in which the termination occurs equal to at least 14 times the employe's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment compensation law of any state or the federal government. For purposes of requalification, the employe's weekly benefit rate shall be that rate which would have been paid had the termination not occurred. ~~The~~ If an employe terminates employment with an employer prior to establishing a benefit year, the wages paid by an employer to an employe who voluntarily terminates his or her employment with that employer prior to establishing a benefit year based on the employment terminated shall be reduced by 50% when computing the employe's base period wages under s. 108.06 (1) for purposes of benefit entitlement. If an employe terminates ~~work employment~~ with an employer during any a benefit year, the total amount of benefits to which the employe is entitled based on the work employment terminated as of the week of termination shall be reduced by 50% and any wages paid ~~by the employer from which the employe based on the employment terminated~~ shall be reduced by 50% when computing the employe's base period wages under s. 108.06 (1) for purposes of benefit entitlement in a subsequent benefit year if the termination occurs during the base period for that benefit year. This paragraph does not preclude an employe from establishing a benefit year by using the base period wages paid by the employer from which the employe voluntarily terminated, if the employe is qualified to establish a benefit year under s. 108.06 (2) (a).

SECTION 19. 108.04 (7) (L) 2 of the statutes is amended to read:

108.04 (7) (L) 2. Offered the same or a greater number of hours of work than those performed in the work terminated; or

SECTION 20. 108.04 (8) (a) of the statutes, as affected by 1987 Wisconsin Act 38, is amended to read:

108.04 (8) (a) If an employe fails, without good cause, to accept suitable work when offered, the employe is ineligible to receive benefits until 7 weeks have elapsed since the end of the week in which the failure occurs and the employe earns wages after the week in which the failure occurs equal to at least 14 times the employe's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment compensation law of any state or the federal government. For purposes of requalification, the employe's weekly benefit rate shall be that rate which would have been paid had the failure not occurred. ~~The~~ If an employe fails, without good cause, to accept suitable work when offered prior to establishing a benefit year, the employe's base period wages under s. 108.06 (1) of an employe who fails, without good cause, to accept suitable work under this paragraph prior to establishing a benefit year shall be reduced by 50% if unless the employe requalifies for benefits under this paragraph after the failure occurs during the base period for that benefit year. If an employe fails without good cause to accept suitable work when offered during any benefit year, the total amount of benefits to which the employe is entitled as of the week in which the failure occurs shall be reduced by 50% and any wages ~~paid, based on employment~~ paid, based on employment prior to the week in which the failure occurs, ~~by with the employer who which~~ by with the employer who which offered the work shall be reduced by 50% when computing the employe's base period wages under s. 108.06 (1) for purposes of benefit entitlement in a subsequent benefit year if the failure occurs during the base period for that benefit year. This paragraph does not preclude an employe from establishing a benefit year during a period in which the employe is ineligible to receive benefits under this paragraph if the employe qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall charge to the fund's balancing account any benefits otherwise chargeable to the account of an employer that is subject to the contribution requirements under ss. 108.17 and 108.18 whenever ~~the an employe claiming benefits of that employer fails, without good cause, to accept suitable work offered by that employer.~~

SECTION 21. 108.04 (11) (b) of the statutes, as affected by 1987 Wisconsin Act 38, is amended to read:

108.04 (11) (b) The department may also require any such claimant to forfeit for each such act of concealment the benefits which would otherwise become payable to the claimant for weeks of unemployment occurring ~~after the week of concealment and~~ within 6 years following the date of an initial determination issued under s. 108.09 finding that a concealment occurred, in an amount not less than one times nor more than 4 times the claimant's weekly benefit rate

under s. 108.05 (1) for the week ~~in for~~ in for which the ~~concealment occurred~~ claim is made. If no weekly benefit rate applies to the week ~~in for~~ in for which the ~~concealment occurred~~ claim is made, the claimant's weekly benefit rate for his or her next benefit year beginning after the date of the concealment shall be used to determine the forfeiture amount. If the benefits forfeited would otherwise be chargeable to an employer's account, the department shall charge an amount equal to the benefits to the employer's account and shall credit the fund's balancing account for the amount of benefits forfeited.

SECTION 22. 108.04 (17) (title) and (a) of the statutes are amended to read:

108.04 (17) (title) EDUCATIONAL EMPLOYEES. (a) An employe of a ~~nonprofit or public~~ an educational institution or an employe of a government unit or nonprofit organization who provides services to or on behalf of ~~such an~~ an educational 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 such services in the 2nd such academic year or term.

SECTION 23. 108.04 (17) (b) of the statutes, as affected by 1987 Wisconsin Act 38, is amended to read:

108.04 (17) (b) An employe of a ~~nonprofit or public~~ an educational institution or an employe of a government unit or nonprofit organization who provides services to or on behalf of ~~such an~~ an educational 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.

SECTION 24. 108.04 (17) (c) of the statutes is amended to read:

108.04 (17) (c) An employe of a ~~nonprofit or public~~ an educational institution or an employe of a government unit or nonprofit organization who provides services to or on behalf of ~~such an~~ an educational institution and who performs services as described in par. (a) or (b) is ineligible for benefits based on such services for any week of unemployment which occurs during an established and customary vacation period or holiday recess if such employe performed such services in the period immediately before such vacation period or holiday recess, and there is a reasonable assurance that such employe will perform such services in the

period immediately following such vacation period or holiday recess.

SECTION 25. 108.05 (1) (intro.) of the statutes, as affected by 1987 Wisconsin Act 38, is repealed and recreated to read:

108.05 (1) WEEKLY BENEFIT RATE FOR TOTAL UNEMPLOYMENT. (a) (intro.) Each eligible employe shall be paid benefits from his or her employer's account for each week of the employe's total unemployment during a benefit year which commences prior to April 2, 1989, at the weekly benefit rate, based on the employe's "average weekly wage" from the given employer, shown by the following schedule: [See Figure 108.05 (1) (a) following]

(b) (intro.) Each eligible employe shall be paid benefits for each week of total unemployment during a benefit year which commences on or after April 2, 1989, at the weekly benefit rate specified in this subsection. The weekly benefit rate shall equal 4% of the employe's base period wages which were paid during that quarter of the employe's base period in which the employe was paid the highest total wages, rounded down to the nearest whole dollar, except that if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employe and if that amount is more than the maximum amount shown in the following schedule, the employe's weekly benefit rate shall be the maximum amount shown in the following schedule: [See Figure 108.05 (1) (b) following]

SECTION 26. 108.05 (1) (figure) of the statutes, as affected by 1987 Wisconsin Act 38, section 61, is renumbered 108.05 (1) (a) (figure).

SECTION 27. 108.05 (1) (figure) of the statutes, as affected by 1987 Wisconsin Act 38, section 62, is renumbered 108.05 (1) (b) (figure).

SECTION 28. 108.05 (1) (a) (intro.) and (figure) of the statutes, as affected by 1987 Wisconsin Act ... (this act), are repealed.

SECTION 29. 108.05 (1) (b) (intro.) of the statutes, as affected by 1987 Wisconsin Act ... (this act), is renumbered 108.05 (1) (intro.) and amended to read:

108.05 (1) WEEKLY BENEFIT RATE FOR TOTAL UNEMPLOYMENT. (intro.) Each eligible employe shall be paid benefits for each week of total unemployment ~~during a benefit year which commences on or after April 2, 1989,~~ at the weekly benefit rate specified in this subsection. The weekly benefit rate shall equal 4% of the employe's base period wages which were paid during that quarter of the employe's base period in which the employe was paid the highest total wages, rounded down to the nearest whole dollar, except that if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employe and if that amount is more than the maximum amount shown in the following schedule, the employe's weekly benefit rate shall be the maximum amount shown in the following schedule: [See Figure 108.05 (1) (b) following]

SECTION 30. 108.05 (1) (b) (figure) of the statutes, as affected by 1987 Wisconsin Act ... (this act), is renumbered 108.05 (1) (figure).

SECTION 31. 108.05 (1m) of the statutes, as affected by 1987 Wisconsin Act 38, is amended to read:

108.05 (1m) FINAL PAYMENTS IN CERTAIN CASES. Whenever, as of the beginning of any week, the maximum amount of benefits potentially payable to an employe ~~from an employer's account,~~ as computed under this section and s. 108.06 (1), is less than the total amount of benefits payable for 2 weeks of unemployment at the employe's applicable weekly benefit rate under sub. (1), the benefits payable to the employe for that week shall be that maximum amount.

SECTION 32. 108.05 (5m) of the statutes is created to read:

108.05 (5m) SICK PAY. For purposes of eligibility for benefits for partial unemployment under sub. (3), "wages" includes sick pay only when paid or payable directly by an employer at the employe's usual rate of pay.

SECTION 33. 108.06 (2) (bm) of the statutes is created to read:

108.06 (2) (bm) An employe's benefit year begins on the Sunday of the week in which the employe files a valid request to establish a benefit year with the department, except that the department may permit an employe to begin a benefit year prior to that time under circumstances prescribed by rule of the department.

SECTION 34. 108.065 of the statutes is created to read:

108.065 Determination of employer. An employe service company is the employer of an individual who is engaged in employment performing services for a client or customer of the employe service company if the employe service company is taxed under the federal unemployment tax act (26 USC 3301 to 3311) on the basis of that employment.

SECTION 35. 108.07 (3) and (5) (intro.) of the statutes, as affected by 1987 Wisconsin Act 38, are amended to read:

108.07 (3) ~~If~~ Except as provided in sub. (7), if a claimant earns wages during his or her benefit year for work performed for an employer from which the claimant has base period wages, the department shall charge benefits otherwise chargeable to the account of that employer to the fund's balancing account for each week in which the claimant earns wages for work performed for that employer equal to at least ~~7%~~ 7.3% of the highest wages paid by that employer to the claimant during any quarter in the claimant's base period.

(5) (intro.) ~~Whenever~~ Except as provided in sub. (7), whenever benefits which would otherwise be chargeable to the fund's balancing account under sub.

(3) or s. 108.04 (1) (f) or (5) or 108.14 (8n) (e) are paid based on wages paid by an employer that is not subject to the contribution requirements of ss. 108.17 and 108.18, the department shall charge the benefits as follows:

SECTION 36. 108.07 (7) of the statutes is created to read:

108.07 (7) Whenever benefits are chargeable under sub. (1) or (2) based on federal employment, the department shall charge the benefits to the federal government.

SECTION 37. 108.13 (2) of the statutes, as affected by 1987 Wisconsin Act 38, is amended to read:

108.13 (2) Except as provided in ~~s. 108.14 (8t) sub. (4)~~, no claim for benefits awarded, adjudged or paid or any interest in the fund may be taken ~~for the debts of~~ on account of any liability incurred by the party entitled thereto. This subsection does not apply to liability incurred as the result of an overpayment of unemployment compensation benefits under the law of any state or the federal government.

SECTION 38. 108.14 (8n) (e) of the statutes, as affected by 1987 Wisconsin Act 38, is amended to read:

108.14 (8n) (e) The department shall charge this state's share of any benefits paid under this subsection to the account of each employer by which the employee claiming benefits was employed in the applicable base period, in proportion to the total amount of wages he or she earned from each employer in the base period, except that if s. 108.04 (1) (f), (5), (7) (a), (c), (d), (e), (k) or (L) or (8) (a) or 108.07 (3) or (5) (b) would have applied to employment by such an employer who is subject to the contribution requirements of ss. 108.17 and 108.18, the department shall charge the share of benefits based on employment with that employer to the fund's balancing account, or, if s. 108.04 (1) (f) or (5) or 108.07 (3) would have applied to an employer that is not subject to the contribution requirements of ss. 108.17 and 108.18, the department shall charge the share of benefits based on that employment in accordance with s. 108.07 (5) (a) and (b). The department shall also charge the fund's balancing account with any other state's share of such benefits pending reimbursement by that state.

SECTION 39. 108.14 (8r) of the statutes, as affected by 1987 Wisconsin Act 38, is repealed.

SECTION 40. 108.14 (8s) (intro.) of the statutes, as created by 1987 Wisconsin Act 38, is amended to read:

108.14 (8s) (intro.) Notwithstanding ~~ss. 108.13 (2) and s. 108.16 (10)~~, the department may enter into or cooperate in arrangements or reciprocal agreements with authorized agencies of other states or the U.S. secretary of labor, or both, whereby:

SECTION 41. 108.14 (10) of the statutes is created to read:

108.14 (10) The department shall comply with requirements of the U.S. secretary of labor to deter-

mine the degree of accuracy and timeliness in the administration of this chapter with respect to benefit payments, benefit determinations and revenue collections.

SECTION 42. 108.16 (6m) (a) of the statutes, as affected by 1987 Wisconsin Act 38, is amended to read:

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

SECTION 43. 1987 Wisconsin Act 38, section 137 (1) and (13) are amended to read:

(1987 Wisconsin Act 38) Section 137 (1) The creation of sections 108.02 (4m) and (25m), 108.04 (1) (h), (8) (c), (10) (b), (17) (e) and (f) and (18) (am) and 108.06 (2) (a), (b) and (d) of the statutes, the amendment of section 108.06 (3) (a), the treatment of sections 108.02 (4), (5), (9), (15) (k) 14 and (29), 108.04 (1) (g), (4) (a) (by SECTION 29), (b) (by SECTION 31) and (c), (6), (7) (a), (g) (intro.), (k) and (L) (intro.), 1, 3 and 4, (8) (b), (10) (a) to (c), (17) (b) and (d) and (18) (a), 108.05 (1) ~~(intro.)~~, (figure) (by SECTION 62), (1m) and (9), 108.06 (title), (1), (2), (3) (b), (4) and (5) (intro.), (b), (d), (e) and (f), 108.09 (1), 108.14 (8) (b), 108.141 (1) (b) 2, (3g) (d) and (4) and 108.142 (1) (h) 2 and (4) of the statutes and the treatment of section 108.04 (1) (f), (5) and (8) (a) of the statutes (all with respect to benefit eligibility) apply to benefit years which begin during or after the week commencing on April 2, 1989.

(13) The creation of section 108.16 (6) (d) of the statutes and the treatment of sections 108.07, 108.14 (8n) (e) and (f) ~~and (8r) (e) and (d)~~, 108.141 (7), 108.151 (5) (b), 108.16 (6) (f) and (6m) (a) and 108.20 (2), (2m) and (3) of the statutes and the treatment of section 108.04 (1) (f), (5) and (8) (a) of the statutes (all with respect to liability for benefit payments) apply to charges and credits made to employer accounts for new claims filed on and after April 2, 1989.

SECTION 44. **Nonstatutory provisions; liability for contributions based on leased employment.** Notwithstanding SECTION 45 (1) of this act, the department of industry, labor and human relations may apply the treatment of sections 108.02 (12m) and 108.065 of the statutes by this act, with respect to any individual employer that is affected thereby, solely to determinations issued under sections 108.09 and 108.10 of the statutes during and after the first week commencing after the effective date of this SECTION, or, in relation to determinations that are appealed, to decisions issued under sections 108.09 and 108.10 of the statutes during and after the first week commencing after the effective date of this SECTION.

SECTION 45. **Initial applicability.** (1) The treatment of sections 108.02 (12m) and 108.065 of the statutes first applies to determinations issued under sections 108.09 and 108.10 of the statutes in the first week commencing in January of 1985, or, in relation to determinations that are appealed, to decisions

issued under sections 108.09 and 108.10 of the statutes in the first week commencing in January of 1985.

(2) The treatment of section 108.02 (13) (j) of the statutes applies with respect to payrolls beginning on January 1, 1989.

(3) The treatment of sections 108.02 (15) (k) 13 and 108.04 (17) (a) to (d) of the statutes first applies to benefit years which begin during and after the 3rd week commencing after the effective date of this subsection.

(4) The treatment of section 108.02 (21) (a) and (b) of the statutes first applies with respect to payrolls beginning on January 1, 1988.

(5) The treatment of section 108.04 (1) (hm) of the statutes first applies to claims filed for unemployment compensation benefits beginning on the Sunday following the effective date of this subsection.

(6) The treatment of section 108.04 (1) (f) of the statutes (with respect to benefit eligibility) applies to benefit years which begin during or after the week commencing on April 2, 1989.

(7) The treatment of section 108.04 (1) (f) of the statutes (with respect to liability for benefit payments) applies to charges and credits made to employer accounts for new claims filed on and after April 2, 1989.

(8) The treatment of sections 108.04 (1) (g) (intro.), (6) and (7) (a), 108.05 (1m), 108.06 (2) (bm) and 108.16

(6m) (a) of the statutes applies to benefit years which begin during or after the week commencing on April 2, 1989.

(9) The treatment of section 108.04 (8) (a) of the statutes (with respect to benefit eligibility) applies to benefit years which begin during or after the week commencing on April 2, 1989.

(10) The treatment of section 108.04 (8) (a) of the statutes (with respect to liability for benefit payments) applies to charges and credits made to employer accounts for new claims filed on and after April 2, 1989.

(11) The treatment of section 108.04 (11) (b) of the statutes first applies with respect to initial determinations issued under section 108.09 of the statutes in the first week commencing after the effective date of this subsection.

(12) The treatment of sections 108.07 (3), (5) (intro.) and (7) and 108.14 (8n) (e) and (8r) of the statutes applies to charges and credits made for new claims filed on and after April 2, 1989.

SECTION 46. Effective dates. This act takes effect on the day after publication, except as follows:

(1) The treatment of section 108.05 (1) (a) (intro.) and (figure) (by SECTION 28) and (b) (intro.) (by SECTION 29) and (figure) (by SECTION 30) of the statutes takes effect on January 1, 1991.