

1987 Assembly Bill 483

Date of enactment: August 11, 1987  
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## 1987 Wisconsin Act 38

(Vetoed in Part)

AN ACT to repeal 108.02 (3), 108.02 (9), 108.02 (15) (m), 108.02 (29), 108.04 (1) (g) 1 to 3, 108.04 (4) (bm), 108.04 (13) (b), 108.06 (3) (b), 108.06 (3) (c), 108.06 (4), 108.06 (5) (e) and (f), 108.09 (2) (am), 108.09 (6) (e) and (7) (am), 108.15 (8) (b), 108.18 (3m) and 108.18 (12); to renumber 108.02 (3), 108.04 (8) (c), 108.04 (8) (e), 108.04 (10) (b), 108.04 (10) (c), 108.04 (13) (e), 108.06 (3) (a), 108.13 (2) and (3) and 108.22 (2); to renumber and amend 108.03 (3), 108.04 (1) (g) (intro.), 108.04 (8) (d), 108.04 (13) (c), 108.04 (13) (d), 108.05 (4) (a), 108.06 (2), 108.14 (7), 108.14 (8s), 108.15 (8) (a) and 108.16 (2m); to consolidate, renumber and amend 108.18 (7) (a) (intro.) and 1; to amend 20.445 (1) (gd), 20.445 (1) (gd), 108.02 (4), 108.02 (5), 108.02 (13) (a), (b), (c) 1, (d) and (e) (intro.), 108.02 (13) (f), (g) and (h) (intro.) and 1, 108.02 (15) (k) 14, 108.02 (15) (n) and (21) (a) and (b), 108.04 (1) (a), (b) 1 and (f), 108.04 (4) (a), 108.04 (4) (a), 108.04 (4) (b), 108.04 (4) (b), 108.04 (4) (c), 108.04 (7) (am), (b), (c), (d), (e) and (f), 108.04 (7) (g) (intro.), 1 and 3, (h), (i) and (j), 108.04 (7) (L) (intro.), 1, 3 and 4, 108.04 (10) (a), 108.04 (11) (b) and (13) (a), 108.04 (17) (b) and (d), 108.04 (18) (a), 108.04 (19), 108.05 (1) (intro.), 108.05 (1m), 108.05 (2) (b) (intro.), (d) and (e), 108.06 (title), 108.06 (3) (a), 108.06 (5) (intro.), (b) and (d), 108.09 (1) and (2) (a), 108.09 (2) (b) and (c), (2r), (3) (b), (4m) and (6) (c), 108.09 (9) (a), 108.10 (intro.), (1) and (6), 108.105, 108.13 (1), 108.14 (2) and (2m), 108.14 (8) (b) and (c), (8n) (e) and (f) and (8r) (c) and (d), 108.14 (11), 108.141 (1) (b) 2, (3g) (d), (4) and (7), 108.142 (1) (h) 2, 108.15 (3) (a) and (6) (b), 108.15 (9) (a) and (c), 108.151 (2) (b), (3) (a), (4) (a) 1 and 2, (5) (b) and (6) (a), 108.16 (3), 108.16 (6) (c) and (f), (6m) (a) and (7) (c), 108.16 (7m), 108.17 (2) and (3), 108.18 (7) (a) 2 and (b), 108.18 (9s), 108.19 (1m), 108.20 (2), (2m) and (3), 108.21, 108.22 (title) and (1) (a), (b) and (d) and 108.22 (3) and (5); to repeal and recreate 108.04 (5), (6) and (7) (a), 108.04 (7) (k), 108.04 (8) (a) and (b), 108.05 (1) (figure), 108.05 (1) (figure), 108.06 (1), 108.07, 108.142 (4), 108.18 (4) (figure) and 108.18 (9) (figure); and to create 19.85 (1) (ee), 20.445 (1) (u), 25.17 (1) (xe), 108.02 (3) (b) and (c), 108.02 (4m), 108.02 (14m), 108.02 (15) (L), 108.02 (21m), 108.02 (25m), 108.04 (1) (h) and (i) and (2) (e) and (f), 108.04 (4) (bm), 108.04 (8) (c), 108.04 (10) (b), 108.04 (13) (f), 108.04 (17) (e) and (f), 108.04 (18) (am), 108.05 (4) (a) 2, 108.06 (2) (a) and (b), 108.06 (2) (d), 108.06 (3) (c), 108.09 (2) (am), 108.10 (7), 108.14 (7) (b), 108.14 (8s), 108.16 (6) (d), 108.18 (4m), 108.18 (7) (d) to (h), 108.18 (9t), 108.19 (1q), 108.205, 108.22 (2) (b) and 108.22 (8m) of the statutes, relating to unemployment compensation, council on unemployment compensation meetings, granting rule-making authority, providing a penalty and making appropriations.

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

SECTION 1. 19.85 (1) (ee) of the statutes is created to read:

19.85 (1) (ee) Deliberating by the council on unemployment compensation in a meeting at which all employer members of the council or all employe members of the council are excluded.

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

20.445 (1) (gd) (title) *Unemployment interest and penalty payments.* From the moneys received as interest and penalties collected under ss. 108.04 (11) (c) and (13) (c) and 108.22 and assessments under s. 108.19 (1m), all moneys not appropriated under par. (ge) for the payment of benefits specified in s. 108.07 (5) and

1987 Wisconsin Act .... (this act), section 132 (1) (c), and 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.~~ ss. 108.19 (1q) and 108.20.

SECTION 3. 20.445 (1) (gd) of the statutes, as affected by 1987 Wisconsin Act .... (this act), is amended to read:

20.445 (1) (gd) *Unemployment interest and penalty payments.* From the moneys received as interest and penalties collected under ss. 108.04 (11) (c) and (13) ~~(e)~~ (b) and 108.22 and assessments under s. 108.19 (1m), all moneys not appropriated under par. (ge) for the payment of benefits specified in s. 108.07 (5) and 1987 Wisconsin Act .... (this act), section 132 (1) (c), and 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 ss. 108.19 (1q) and 108.20.

SECTION 4. 20.445 (1) (u) of the statutes is created to read:

20.445 (1) (u) *Interest repayment.* From the unemployment interest repayment fund, a sum sufficient to make the payments authorized under s. 108.19 (1q). No moneys may be encumbered from this appropriation after October 1, 1989.

SECTION 5. 25.17 (1) (xe) of the statutes is created to read:

25.17 (1) (xe) Unemployment interest repayment fund (s. 108.19 (1q) (a));

SECTION 6. 108.02 (3) of the statutes is renumbered 108.02 (3) (a).

SECTION 7. 108.02 (3) of the statutes, as affected by 1987 Wisconsin Act .... (this act), is repealed.

SECTION 8. 108.02 (3) (b) and (c) of the statutes are created to read:

108.02 (3) (b) When s. 108.14 (8n) or (8r) is applicable and a determination disqualifying an employe from receiving benefits or suspending an employe's qualification to receive benefits under s. 108.04 (17) or (18) has been issued, the employe's "average weekly wage" shall be determined by excluding the wages and weeks of employment attributable to the employer from which the employe is disqualified from receiving benefits or the employer from which the employe's qualification to receive benefits is suspended.

(c) This subsection does not apply with respect to benefit years which begin during or after the week commencing on April 2, 1989.

SECTION 9. 108.02 (4) of the statutes is amended to read:

108.02 (4) **BASE PERIOD.** An employe's "base period" means the period, ~~immediately~~ consisting of the first 4 of the 5 most recently completed quarters preceding the employe's benefit year, which is used to

compute his or her benefit rights for that year ~~pursuant to~~ under s. 108.06.

SECTION 10. 108.02 (4m) of the statutes is created to read:

108.02 (4m) **BASE PERIOD WAGES.** "Base period wages" means all payments which are made to an employe during his or her base period for wage-earning services as a result of employment for an employer, and all sick pay which is paid directly by an employer to an employe at the employe's usual rate of pay, all holiday pay, all vacation pay and all termination pay which is received by an employe during his or her base period as a result of employment for an employer. If an employe receives temporary total disability payments under ch. 102, the federal longshoreman's and harbor workers' compensation act (33 USC 901 to 950) or similar federal worker's compensation legislation as a result of employment for an employer, "base period wages" means, in lieu of such payments, all payments the employe would have received in the employment during his or her base period. "Base period wages" also means back pay to which an employe is entitled under federal law, the law of any state or a collective bargaining agreement which the employe would have received as a result of employment during his or her base period and all payments an employer was legally required to make to a claimant with respect to employment in his or her base period, but failed to make due to bankruptcy or insolvency.

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

108.02 (5) **BENEFIT YEAR.** ~~An employe's "benefit~~ "Benefit year" means the 52-week period beginning with a valid new claim week for which the an employe's benefit rights are computed under s. 108.06, except that the "benefit year" of an employe who files consecutive claims shall be extended to 53 weeks whenever necessary to avoid utilizing the same quarter as a part of the base period for 2 successive benefit years.

SECTION 12. 108.02 (9) of the statutes is repealed.

SECTION 13. 108.02 (13) (a), (b), (c) 1, (d) and (e) (intro.) of the statutes are amended to read:

108.02 (13) (a) "Employer", ~~except where the term by its context may apply to any unit employing one or more individuals,~~ means every government unit and any person, partnership, association, corporation, whether domestic or foreign, or legal representative, debtor in possession or trustee in bankruptcy or receiver or trustee of a person, partnership, association or corporation, or guardian of the estate of a person, or legal representative of a deceased person, and any fraternal benefit society as defined in s. 614.01 (1) (a), ~~who which~~ is subject to this chapter under the statutes of 1975, or ~~who which~~ has had employment in this state and becomes subject to this chapter under this subsection and, notwithstanding any other provisions of this section, any service insurance corporation organized or operating under ch. 613.

(b) Any employer employing unit which is a non-profit organization shall become an "employer" ~~subject to this chapter~~ as of the beginning of any calendar year if it employed as many as 4 individuals in employment for some portion of a day on at least 20 days, each day being in a different calendar week, whether or not such weeks were consecutive, in either that year or the preceding calendar year.

(c) 1. Any employer of employing unit which employs an individual or individuals in agricultural labor shall become an "employer" ~~subject to this chapter~~ as of the beginning of any calendar year if the employer employing unit paid or incurred a liability to pay cash wages for agricultural labor which totaled \$20,000 or more during any calendar quarter in either ~~the current that year or the~~ preceding calendar year, or if the employer employing unit employed as many as 10 individuals in some agricultural labor for some portion of a day on at least 20 days, each day being in a different calendar week, whether or not such weeks were consecutive, in either ~~the current that year or the~~ preceding calendar year.

(d) Any employer employing unit of an individual or individuals in domestic service shall become an "employer" ~~subject to this chapter~~ as of the beginning of any calendar year if the employer paid or incurred liability to pay cash wages of \$1,000 or more during any calendar quarter in either ~~the current that year or the~~ preceding calendar year for such domestic service.

(e) (intro.) Any other employer employing unit, except a government unit, shall become an "employer" ~~subject to this chapter~~ as of the beginning of any calendar year if ~~such employer~~ the employing unit:

SECTION 14. 108.02 (13) (f), (g) and (h) (intro.) and 1 of the statutes are amended to read:

108.02 (13) (f) Any ~~other employer who~~ employing unit which is subject to the federal unemployment tax act for any calendar year, or ~~who which~~, as a condition for approval of this chapter for full tax credit against the tax imposed by the federal unemployment tax act, is required, pursuant to such act, the social security act, or any other federal law, to be an "employer" ~~under this chapter~~, shall ~~be become~~ an "employer" ~~subject to this chapter~~ as of the beginning of such calendar year.

(g) Any ~~other employer, who~~ employing unit which succeeds to the business of any "employer" ~~under this chapter~~, shall ~~thereby~~ become an "employer" ~~subject to this chapter~~, as provided in s. 108.16 (8).

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

1. The department may refuse to approve any such election in the ~~interests~~ interest of the proper administration of this chapter. The department shall not approve any such election by a nonprofit organization unless the employer employing unit also elects reimbursement financing in accordance with s. 108.151 (2), and shall terminate such election under this chapter if the election of reimbursement financing is terminated under s. 108.151 (3). ~~Any election approved by the department shall be void, in case the electing party was himself or herself "employed" in the same enterprise as the individuals to whom such election applied.~~ The department may at any time by written notice to the employer terminate ~~any an~~ election in the interests of the proper administration of this chapter.

SECTION 15. 108.02 (14m) of the statutes is created to read:

108.02 (14m) EMPLOYING UNIT. "Employing unit" means any person who employs one or more individuals.

SECTION 16. 108.02 (15) (k) 14 of the statutes is amended to read:

108.02 (15) (k) 14. By an individual in employment by an employer ~~who which~~ which is engaged in the canning of fresh perishable fruits or vegetables within a given calendar year if the individual has been employed by 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 individual has been employed by the employer, and the individual's base period wages with that employer are less than 40 times the individual's weekly benefit rate under s. 108.05 (1), unless the individual had earned was paid wages for services performed for one or more other covered employers, and submits adequate evidence of such wages, of \$200 or more for services performed in employment or other work covered by the unemployment compensation law of any state or the federal government during the 52 weeks 4 most recently completed quarters preceding the individual's first week of employment by the canning employer ending within that year;

SECTION 17. 108.02 (15) (L) of the statutes is created 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. An election is effective for each calendar year until the employer files a timely notice of reelection. A principal 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 18. 108.02 (15) (m) of the statutes is repealed.

SECTION 19. 108.02 (15) (n) and (21) (a) and (b) of the statutes are amended to read:

108.02 (15) (n) If any employment for a government unit or nonprofit organization excluded under other paragraphs of this subsection ~~are~~ is required by the federal unemployment tax act, the social security act, or any other federal law, to be employment covered by this chapter as a condition for approval of this chapter for full tax credit against the tax imposed by the federal unemployment tax act, such exclusion shall not apply under this chapter.

(21) (a) ~~An employer's "payroll" for a period shall include "Payroll" means all wages paid by an employer within that a certain period to the employer's employes for their "employment" by him or her. It shall also include and includes all wages for employment work which is excluded under sub. (15) (k) if such wages work:~~

1. ~~Are~~ Is subject to a tax under the federal unemployment tax act; and

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

(b) Notwithstanding par. (a), ~~except as provided in s. 108.18 (3m), an employer's "payroll" for the 1985 calendar year includes only the first \$9,500 of wages paid by the employer, and for the 1986 calendar year and thereafter includes only the first \$10,500 of wages paid by the employer during that a calendar year to an individual with respect to "employment", including any wages paid for any employment work covered by the unemployment compensation law of any other state.~~

SECTION 20. 108.02 (21m) of the statutes is created to read:

108.02 (21m) QUARTER. "Quarter" means a 3-month period ending on March 31, June 30, September 30 or December 31.

SECTION 21. 108.02 (25m) of the statutes is created to read:

108.02 (25m) VALID NEW CLAIM WEEK. "Valid new claim week" means the first week of an employe's benefit year.

SECTION 22. 108.02 (29) of the statutes is repealed.

SECTION 23. 108.03 (3) of the statutes is renumbered 108.04 (13) (c) and amended to read:

108.04 (13) (c) ~~When~~ If an employer, after ~~due~~ notice of a benefit claim, ~~has conceded liability or failed fails~~ to file the report required an objection to the claim under s. 108.09 (1), ~~or has failed to raise any eligibility question in objection to the claim,~~ any benefits allowable under any resulting benefit computation shall, unless the department applies a provision of this chapter to disqualify the claimant, be promptly paid. ~~Any~~ Except as otherwise provided in this paragraph, any eligibility question in objection to the claim there- ~~after~~ after raised by the employer after benefit payments to the claimant are commenced does not affect benefits paid prior to the end of the week in which a determination is issued as to the eligibility question unless the benefits are erroneously paid without fault on the part of the employer. If benefits are erroneously paid because the employer and the employe are at fault, the department shall charge the employer for the benefits and proceed to create an overpayment under s. 108.22 (8) (a). If benefits are erroneously paid without fault on the part of the employer, regardless of whether the employe is at fault, the department shall charge the benefits as provided in par. (d), unless par. (c) applies, and proceed to create an overpayment under s. 108.22 (8) (a). If benefits are erroneously paid because an employer is at fault and the department recovers the benefits erroneously paid under s. 108.22 (8), the recovery does not affect benefit charges made under this paragraph.

SECTION 24. 108.04 (1) (a), (b) 1 and (f) of the statutes are amended to read:

108.04 (1) (a) An employe shall be ineligible for benefits for any week in which ~~he~~ the employe is with due notice called on by his or her current employing unit to report for work actually available within such week and is unavailable for work or physically unable to do his or her work.

(b) 1. While the employe is physically unable to work, or substantially unavailable for work, if his or her employment with an employer was suspended by the employe or by the employer or was terminated by the employer because the employe was physically unable to do, or unavailable for, suitable work otherwise available with the employer; or

(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, ~~the employe shall not be eligible for benefits from the employer's account where and the employe's employment was is~~ suspended or terminated by the employer because his the employe's license has been suspended, revoked or not renewed due to his ~~own~~ the employe's fault, ~~until he has a valid license to perform such work~~ the employe is not eligible to receive benefits based on employment with the employer until the license is rein-

stated 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 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.

SECTION 25. 108.04 (1) (g) (intro.) of the statutes is renumbered 108.04 (1) (g) and amended to read:

108.04 (1) (g) If an individual claims benefits based on the individual's employment by: 1) 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 under s. 108.05 (1):

1. Employment by a partnership, if a one-half or greater ownership interest in the partnership is or during such employment was owned or controlled, directly or indirectly, by the individual's spouse or child, or by the individual's parent if the individual is under age 18, or by a combination of 2 or more of them; or 2) .

2. Employment by a corporation, if one-half or more of the ownership interest, however designated or evidenced, in the corporation is or during such employment was owned or controlled, directly or indirectly, by the individual or by the individual's spouse or child, or by the individual's parent if the individual is under age 18, or by a combination of 2 or more of them; or 3) .

3. Except where subd. 2 applies, employment by a corporation, if one-fourth or more of the ownership interest, however designated or evidenced, in the corporation is or during such employment was owned or controlled, directly or indirectly, by the individual; .

SECTION 26. 108.04 (1) (g) 1 to 3 of the statutes are repealed.

SECTION 27. 108.04 (1) (h) and (i) and (2) (e) and (f) of the statutes are created to read:

108.04 (1) (h) Each employer shall inform the department in its report under s. 108.09 (1) whenever an individual claims benefits based on employment described in par. (g). Each employe who claims benefits based on employment described in par. (g) shall so inform the department when claiming benefits.

(i) A claimant who does not provide information sufficient for the department to determine whether the claimant has been discharged for misconduct connected with his or her employment, has voluntarily terminated his or her work, has failed without good cause to accept suitable work when offered, or has failed to return to work with a former employer that recalls the employe within 52 weeks after the employe last worked for that employer is not eligible to receive benefits for the week in which the discharge, termination or failure occurs or any subsequent week. If a claimant later provides the information and has good cause for the initial failure to provide the information, he or she is eligible to receive benefits as of the week in which the discharge, termination or failure occurred, if otherwise qualified. If a claimant later provides the information but does not have good cause for the initial failure to provide the information, he or she is eligible to receive benefits as of the week in which the information is provided, if otherwise qualified.

(2) (e) Each claimant shall furnish to the department his or her social security number. A social security card or other document on which the number is shown that is accepted by the department may be used as evidence of the social security number. If a claimant fails, without good cause, to provide a social security number, the claimant is not eligible to receive benefits for the week in which the failure occurs or any subsequent week until the week in which he or she provides the social security number. If the claimant has good cause, he or she is eligible to receive benefits as of the week in which the claimant first files a claim for benefits or first requests the department to reactivate an existing benefit claim.

(f) A claimant is ineligible to receive benefits for any week for which benefits are paid or payable because the claimant knowingly provided the department with a false social security number.

SECTION 28. 108.04 (4) (a) of the statutes is amended to read:

108.04 (4) (a) A claimant is not eligible to start a benefit year unless the claimant has the at least 17 weeks of employment and wages required by this paragraph in his or her base period. For purposes of this paragraph, "wages" includes all wages which are paid or payable to a claimant with respect to work weeks in his or her base period during which wage earning services were performed, and all payments described in s. 108.02 (29) (b) and (c) which were paid or payable by the claimant's employer with respect to a specific week in his or her base period, except that if the claimant received temporary total disability payments under ch. 102, the federal longshoreman's and harbor workers' compensation act (33 USC 901 to 950) or similar federal worker's compensation legislation, "wages" includes, in lieu of such payments, the wages the claimant would have received in the employment in the same weeks for which the payments are received. For benefit years beginning between May 25, 1985,

~~and January 4, 1986, 18 weeks of employment and \$1,734.84 of wages are required. For benefit years which begin after January 4, 1986, 19 weeks of employment and wages of at least 19 times 30% of the average wages per average week as determined under s. 108.05 (2) (b) for the 12 months ending on the preceding June 30 are required. The department shall publish this amount as part of the class I notice required by s. 108.05 (2) (e). 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.~~

SECTION 29. 108.04 (4) (a) of the statutes, as affected by 1987 Wisconsin Act ... (this act), is amended to read:

108.04 (4) (a) A claimant is not eligible to start a benefit year unless the claimant has at least 17 weeks of employment in his or her base period wages equal to at least 40 times the claimant's weekly benefit rate under s. 108.05 (1), including combined wages equal to at least 13 times the claimant's weekly benefit rate under s. 108.05 (1) outside of the quarter within that period in which the claimant has the highest wages.

SECTION 30. 108.04 (4) (b) of the statutes is amended to read:

108.04 (4) (b) There shall be counted toward the weeks of employment ~~and wages~~ required by par. (a) any federal service, within the relevant period, which is assigned to Wisconsin under an agreement pursuant to 5 USC 8501 to 8525.

SECTION 31. 108.04 (4) (b) of the statutes, as affected by 1987 Wisconsin Act ... (this act), is amended to read:

108.04 (4) (b) There shall be counted toward the ~~weeks of employment~~ wages required by par. (a) any federal service, within the relevant period, which is assigned to Wisconsin under an agreement pursuant to 5 USC 8501 to 8525.

SECTION 32. 108.04 (4) (bm) of the statutes is created to read:

108.04 (4) (bm) When a claimant is disqualified from receiving benefits under sub. (17) or (18), or a claimant's qualification to receive benefits is suspended under sub. (17) or (18), the wages and weeks of employment attributable to the employer from which the claimant is disqualified from receiving benefits or the employer from which the claimant's qualification to receive benefits is suspended shall not be counted to meet the qualifying conditions under par. (a) while the disqualification or suspension is in effect. This paragraph does not apply with respect to benefit years which begin during or after the week commencing on April 2, 1989.

SECTION 33. 108.04 (4) (bm) of the statutes, as created by 1987 Wisconsin Act ... (this act), is repealed.

SECTION 34. 108.04 (4) (c) of the statutes is amended to read:

108.04 (4) (c) An employe is not eligible to start a new benefit year unless at least one of the required ~~"weeks of employment"~~ is a week in which the employe has performed some actual wage-earning services in employment or other work covered by the unemployment compensation law of any state or the federal government subsequent to the start of any previous the most recent benefit year in which benefits were paid to the employe.

SECTION 35. 108.04 (5), (6) and (7) (a) of the statutes are repealed and recreated to read:

108.04 (5) DISCHARGE FOR MISCONDUCT. An employe whose work is terminated by an employing unit for misconduct connected with the employe's work is ineligible to receive benefits until 7 weeks have elapsed since the end of the week in which the discharge occurs and the employe earns wages after the week in which the discharge 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 discharge not occurred. The wages paid to an employe by an employer which terminates employment of the employe for misconduct connected with the employe's employment shall be excluded from the employe's base period wages under s. 108.06 (1) for purposes of benefit entitlement. This subsection does not preclude an employe which has employment with an employer other than the employer which terminated the employe for misconduct from establishing a benefit year using the base period wages excluded under this subsection 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 from which base period wages are excluded under this subsection.

(6) DISCIPLINARY SUSPENSION. An employe whose work is suspended by an employing unit for misconduct or other good cause 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).

(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 employee's weekly benefit rate shall be that rate which would have been paid had the termination not occurred. The wages paid by an employer to an employee who voluntarily terminates his or her employment with that employer prior to establishing a benefit year shall be reduced by 50% when computing the employee's base period wages under s. 108.06 (1) for purposes of benefit entitlement. If an employee terminates work with an employer during any benefit year, the total amount of benefits to which the employee is entitled based on the work terminated as of the week of termination shall be reduced by 50% and any wages paid by the employer from which the employee terminated shall be reduced by 50% when computing the employee'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 employee from establishing a benefit year by using the base period wages paid by the employer from which the employee voluntarily terminated, if the employee is qualified to establish a benefit year under s. 108.06 (2) (a).

SECTION 36. 108.04 (7) (am), (b), (c), (d), (e) and (f) of the statutes are amended to read:

108.04 (7) (am) Paragraph (a) shall does not apply if the department determines that the suspension or termination of the claimant's employment work was in lieu of a suspension or termination by the employer of another employee's employment work. The claimant shall not be deemed unavailable for the claimant's work with the employer by reason of such suspension or termination.

(b) Paragraph (a) shall does not apply if the department determines that the employee terminated his or her employment work with good cause attributable to the employing unit. In this paragraph, "good cause" includes, but is not limited to, a request, suggestion or directive by the employing unit that the employee violate federal or Wisconsin law.

(c) Paragraph (a) shall does not apply if the department determines that the employee terminated his employment or her work but had no reasonable alternative because he the employee was physically unable to do his or her work or because of the health of a member of his or her immediate family; but if the department determines that he the employee is physically unable to work or substantially unavailable for work, he shall be the employee is ineligible to receive benefits while such inability or unavailability continues.

(d) Paragraph (a) does not apply if the department determines that the employee terminated his or her employment work to accept a recall to work for a former employer within 52 weeks after having last worked for such employer.

(e) Paragraph (a) ~~shall~~ does not apply if the department determines that the employee accepted work which the employee could have refused with good cause under sub. (8) and terminated such employment work with the same good cause and within the first 10 weeks after starting the work, or that the employee accepted work which the employee could have refused under sub. (9) and terminated such work within the first 10 weeks after starting the work.

(f) Paragraph (a) ~~shall~~ does not apply if the department determines that the employee terminated his employment or her work because he the employee was transferred by his or her employing unit to work paying less than two-thirds of his or her immediately preceding wage rate with the employing unit; ~~provided, except that he shall be the employee is ineligible for to receive~~ benefits for the week of termination and the 4 next following weeks.

SECTION 37. 108.04 (7) (g) (intro.), 1 and 3, (h), (i) and (j) of the statutes are amended to read:

108.04 (7) (g) (intro.) Paragraph (a) shall does not ~~suspend or reduce~~ affect an employee's eligibility ~~for to receive~~ benefits based on employment for other previous employers if the department determines that the employee:

1. Maintained a temporary residence near the employment work terminated; and

3. Terminated such employment work and returned to his or her permanent residence because the work available to him the employee had been reduced to less than 20 hours per week in at least 2 consecutive weeks.

(h) ~~Any~~ The department shall charge to the fund's balancing account benefits paid ~~based on employment terminated by to~~ an employee of that are otherwise chargeable to the account of an employer that is subject to the contribution requirements of ss. 108.17 and 108.18 to which if the employee voluntarily terminates employment with that employer and par. (a), (c), (d), (e), (k) or (L) is applied shall be charged against the fund's balancing account applies.

(i) Paragraph (a) ~~shall~~ does not apply if the department determines that the employee terminated his or her work because the employer made employment work, compensation, promotion or job assignments contingent upon the employee's consent to sexual contact or sexual intercourse as defined in s. 940.225 (5).

(j) Paragraph (a) does not apply if the department determines that the employee left or lost ~~the employment~~ his or her work because of reaching the compulsory retirement age used by the employee's employing firm unit.

SECTION 38. 108.04 (7) (k) of the statutes is repealed and recreated to read:

108.04 (7) (k) Paragraph (a) does not apply to an employee who terminates his or her part-time work consisting of not more than 30 hours per week if the employee is otherwise eligible to receive benefits because of the loss of the employee's full-time employ-

ment and the loss of the full-time employment makes it economically unfeasible for the employe to continue the part-time work.

SECTION 39. 108.04 (7) (L) (intro.), 1, 3 and 4 of the statutes are amended to read:

108.04 (7) (L) (intro.) Paragraph (a) does not apply if the department determines that the employe terminated ~~his or her employment work~~ to accept another ~~job in employment or other work~~ covered by the unemployment compensation law of any state or the federal government, and ~~worked at least 4 weeks earned wages~~ in the subsequent ~~job after the week in which the termination occurred,~~ work equal to at least 8 times the employe's weekly benefit rate under s. 108.05 (1) if the job work:

1. ~~Paid an average weekly wage~~ Offered average weekly wages at least equal to or greater than the average weekly wages the employe earned in the most recently completed quarter in the terminated employment; or work;

3. Offered the opportunity for significantly longer term ~~employment work;~~ or

4. Offered the opportunity to accept a position for which the duties ~~of which are were~~ primarily discharged at a location significantly closer to the employe's domicile than the location of the terminated ~~employment work.~~

SECTION 40. 108.04 (8) (a) and (b) of the statutes are repealed and recreated 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 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 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, prior to the week in which the failure occurs, by the employer who 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 employe claiming benefits fails, without good cause, to accept suitable work offered by that employer.

(b) If an employe fails, without good cause, to apply for suitable work when notified of a job opportunity by a public employment office, 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. If an employe fails without good cause to apply for suitable work when notified by a public employment office 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%. 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).

SECTION 41. 108.04 (8) (c) of the statutes is renumbered 108.04 (8) (d).

SECTION 42. 108.04 (8) (c) of the statutes is created to read:

108.04 (8) (c) If an employe fails, without good cause, to return to work with a former employer that recalls the employe within 52 weeks after the employe last worked for that employer, 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. 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). If the employe receives actual notice of the recall to work, par. (a) applies in lieu of this paragraph.

SECTION 43. 108.04 (8) (d) of the statutes is renumbered 108.04 (8) (e) and amended to read:

108.04 (8) (e) If the department determines that a failure under this subsection has occurred with good cause, but that the employe is physically unable to work or substantially unavailable for work, the employe shall be ineligible for the week in which such failure occurred and while such inability or unavailability continues.

SECTION 44. 108.04 (8) (e) of the statutes is renumbered 108.04 (8) (f).

SECTION 45. 108.04 (10) (a) of the statutes is amended to read:

108.04 (10) (a) An employe who has left or partially or totally lost employment his or her work with an employing unit because of a strike or other bona fide labor dispute, other than a lockout, is not eligible ~~for to receive benefits from the account of the employer whose employment the employe left or lost or any previous employer's account based on wages paid for employment prior to commencement of the dispute~~ for any week in which the ~~strike or other bona fide labor~~ dispute is in active progress in the establishment in which the employe is or was employed, except as provided in par. (b).

SECTION 46. 108.04 (10) (b) of the statutes is renumbered 108.04 (10) (c).

SECTION 47. 108.04 (10) (b) of the statutes is created to read:

108.04 (10) (b) An employe who did not establish a benefit year prior to commencement of a strike or other bona fide labor dispute, other than a lockout, may establish a benefit year after commencement of the dispute if the employe qualifies to establish a benefit year under s. 108.06 (2) (a), but the wages paid to the employe prior to commencement of the dispute shall be excluded from the employe's base period wages under sub. (4) (a) and ss. 108.05 (1) and 108.06 (1) for any week in which the dispute is in active progress in the establishment in which the employe is or was employed.

SECTION 48. 108.04 (10) (c) of the statutes is renumbered 108.04 (10) (d).

SECTION 49. 108.04 (11) (b) and (13) (a) of the statutes are amended to read:

108.04 (11) (b) Any ~~The department may also require any such claimant may also, by a determination issued under s. 108.09, be required, as to each such act of concealment, to forfeit for each such act of concealment the benefits as which would otherwise become payable for not less than 1 week nor more than 4 weeks of compensable unemployment completed not later than 2 years to the claimant for weeks of total unemployment occurring within 6 years following the date of the an initial determination. The benefit thus 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 which the concealment occurred. If no weekly benefit rate~~

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applies to the week in which the concealment occurred, 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 by a claimant shall be duly charged against his or her benefit credits and against the proper would otherwise be chargeable to an employer's account and, the department shall be credited to 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.

(13) (a) ~~Except as provided in par. (b), the~~ The department ~~may~~ shall apply any provision of this chapter which ~~disqualifies~~ may disqualify a claimant from receiving benefits whether or not the claimant's employing unit questions the claimant's eligibility or files the report required under s. 108.09 (1).

SECTION 50. 108.04 (13) (b) of the statutes is repealed.

SECTION 51. 108.04 (13) (c) of the statutes is renumbered 108.04 (13) (b), and 108.04 (13) (b) (intro.), as renumbered, is amended to read:

108.04 (13) (b) (intro.) ~~In case If an employer, after a request therefor has been duly mailed to him, fails to file the required wage report on the eligibility, weekly benefit rate and credit weeks of under s. 108.205 for an employe who has claimed benefits from the employer's account, or if such report is received more than 7 days after such mailing:~~

SECTION 52. 108.04 (13) (d) of the statutes is renumbered 108.04 (13) (e) and amended to read:

108.04 (13) (e) ~~As to any If the department erroneously pays benefits paid from one employer's account by reason of another employer's failure to file duly a report requested from it by the department, any benefits thus paid shall be credited and a 2nd employer is at fault, the department shall credit the benefits paid to the one first employer's account and charged charge the benefits paid to the other 2nd employer's account. Filing of a tardy or corrected report shall or objection does not affect the 2nd employer's liability for benefits paid prior to the end of the week in which the department makes a recomputation of the benefits allowable or prior to the end of the week in which the department issues a determination is issued as to concerning any eligibility question raised by the report or by the other 2nd employer. If the department recovers the benefits erroneously paid under s. 108.22 (8), the recovery does not affect benefit charges made under this paragraph.~~

SECTION 53. 108.04 (13) (e) of the statutes is renumbered 108.04 (13) (g).

SECTION 54. 108.04 (13) (f) of the statutes is created to read:

108.04 (13) (f) If benefits are erroneously paid because the employer fails to file a report required by this chapter, fails to provide correct and complete information on the report, fails to object to the benefit claim under s. 108.09 (1) or aids and abets the claim-

ant in an act of concealment as provided in sub. (11), the employer is at fault. If benefits are erroneously paid because an employe commits an act of concealment as provided in sub. (11) or fails to provide correct and complete information to the department, the employe is at fault.

SECTION 55. 108.04 (17) (b) and (d) of the statutes are amended to read:

108.04 (17) (b) An employe of a nonprofit or public educational institution or an employe of a government unit or nonprofit organization 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.~~

(d) An employe of an employer other than a government unit or nonprofit organization who performs services as a bus driver under a contract by the employer with an educational institution and at least 75% of whose base period wages received from the employer are earned for performance of services as a school bus driver is ineligible for benefits based upon those services for any week of unemployment which occurs during a period between 2 successive academic years or terms or during an established customary vacation period or holiday recess if the employe performed the services in the first academic year or term and the employer provides written assurance to the employe prior to the end of the year or term that the employe will perform the services in the 2nd year or term, or if the employe performed the services in the period immediately before the vacation period or holiday recess and the employer provides written assurance to the employe prior to the beginning of the period or recess that the employe will perform the services in the period immediately following the period or recess. ~~If an employe is denied benefits under this paragraph, but the department later determines that the employe was not offered the opportunity to perform such services for the employer in the 2nd academic year or term or immediately following the vacation period or holiday recess, the employe is entitled to retroactive payment of benefits for each week of such denial if he or she filed a claim for that week and was otherwise eligible.~~

SECTION 56. 108.04 (17) (e) and (f) of the statutes are created to read:

108.04 (17) (e) An employe who did not establish a benefit year prior to becoming ineligible to receive benefits under pars. (a) to (d) may establish a benefit year on or after that date if the employe qualifies to establish a benefit year under s. 108.06 (2) (a), but the wages paid the employe for any week during which pars. (a) to (d) apply shall be excluded from the employe's base period wages under sub. (4) (a) and ss. 108.05 (1) and 108.06 (1) for any week during which pars. (a) to (d) apply. An employe who established a benefit year prior to becoming ineligible to receive benefits under pars. (a) to (d) may receive benefits based on employment with other employers during the benefit year only if the employe has base period wages from such employment sufficient to qualify for benefits under sub. (4) (a) and ss. 108.05 (1) and 108.06 (1) for any week during which pars. (a) to (d) apply.

(f) If benefits are reduced or denied to an employe under par. (b) or (d), and the department later determines that the employe was not offered an opportunity to perform the services specified in par. (b) or (d) for the employer in the 2nd academic year or term or immediately following the vacation period or holiday recess, the department shall recompute the employe's base period wages under sub. (4) (a) and ss. 108.05 (1) and 108.06 (1) and shall make retroactive payment of benefits for each week of such reduction or denial if the employe filed a claim for that week under s. 108.08 and was otherwise eligible to receive benefits.

SECTION 57. 108.04 (18) (a) of the statutes is amended to read:

108.04 (18) (a) ~~An~~ The wages paid to an employe who performed services while such the employe was an alien shall be ineligible for benefits, if based on such services, be excluded from the employe's base period wages for purposes of sub. (4) (a) and ss. 108.05 (1) and 108.06 (1) unless such the employe is an alien who was lawfully admitted for permanent residence at the time such services were performed, was lawfully present for the purpose of performing such services, or was permanently residing in the United States under color of law at the time such services were performed, including an alien who was lawfully present in the United States as a result of the application of the provisions of section 203 (a) (7) or 212 (d) (5) of the federal immigration and nationality act (8 USC 1153 (a) (7) or 1182 (d) (5)). All claimants shall be uniformly required to provide information as to whether they are citizens and, if they are not, any determination denying benefits under this subsection shall not be made except upon a preponderance of the evidence.

SECTION 58. 108.04 (18) (am) of the statutes is created to read:

108.04 (18) (am) Paragraph (a) does not preclude an employe from establishing a benefit year during a period in which the employe is ineligible to receive

benefits under par. (a) if the employe qualifies to establish a benefit year under s. 108.06 (2) (a).

SECTION 59. 108.04 (19) of the statutes is amended to read:

108.04 (19) PROFESSIONAL ATHLETES. An employe who performs services substantially all of which consist of participating in sports or athletic events, or training or preparing to so participate, shall be ineligible for benefits based on any employment for any week of unemployment which occurs during the period between 2 successive sport seasons or similar periods if the employe performed such services in the first such ~~year~~ season or period and there is a reasonable assurance that ~~such~~ the employe will perform such services in the 2nd such ~~year~~ season or period.

SECTION 60. 108.05 (1) (intro.) of the statutes is amended to read:

108.05 (1) (title) WEEKLY BENEFIT RATE FOR TOTAL UNEMPLOYMENT. (intro.) Each eligible employe shall

be paid benefits ~~from his employer's account~~ for each week of his total unemployment at the weekly benefit rate, ~~based on the employe's "average weekly wage" from the given employer, 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 by in the following schedule: [See Figure 108.05 (1) following]

SECTION 61. 108.05 (1) (figure) of the statutes is repealed and recreated to read:

Figure: 108.05 (1):

Line	Average Weekly Wage Class	Weekly Benefit Rate	Line	Average Weekly Wage Class	Weekly Benefit Rate
1	Under	\$74.01	41	152.01 to 154.00	77
2	74.01 to 76.00	38	42	154.01 to 156.00	78
3	76.01 to 78.00	39	43	156.01 to 158.00	79
4	78.01 to 80.00	40	44	158.01 to 160.00	80
5	80.01 to 82.00	41	45	160.01 to 162.00	81
6	82.01 to 84.00	42	46	162.01 to 164.00	82
7	84.01 to 86.00	43	47	164.01 to 166.00	83
8	86.01 to 88.00	44	48	166.01 to 168.00	84
9	88.01 to 90.00	45	49	168.01 to 170.00	85
10	90.01 to 92.00	46	50	170.01 to 172.00	86
11	92.01 to 94.00	47	51	172.01 to 174.00	87
12	94.01 to 96.00	48	52	174.01 to 176.00	88
13	96.01 to 98.00	49	53	176.01 to 178.00	89
14	98.01 to 100.00	50	54	178.01 to 180.00	90
15	100.01 to 102.00	51	55	180.01 to 182.00	91
16	102.01 to 104.00	52	56	182.01 to 184.00	92
17	104.01 to 106.00	53	57	184.01 to 186.00	93
18	106.01 to 108.00	54	58	186.01 to 188.00	94
19	108.01 to 110.00	55	59	188.01 to 190.00	95
20	110.01 to 112.00	56	60	190.01 to 192.00	96
21	112.01 to 114.00	57	61	192.01 to 194.00	97
22	114.01 to 116.00	58	62	194.01 to 196.00	98
23	116.01 to 118.00	59	63	196.01 to 198.00	99
24	118.01 to 120.00	60	64	198.01 to 200.00	100
25	120.01 to 122.00	61	65	200.01 to 202.00	101
26	122.01 to 124.00	62	66	202.01 to 204.00	102
27	124.01 to 126.00	63	67	204.01 to 206.00	103
28	126.01 to 128.00	64	68	206.01 to 208.00	104
29	128.01 to 130.00	65	69	208.01 to 210.00	105
30	130.01 to 132.00	66	70	210.01 to 212.00	106
31	132.01 to 134.00	67	71	212.01 to 214.00	107
32	134.01 to 136.00	68	72	214.01 to 216.00	108
33	136.01 to 138.00	69	73	216.01 to 218.00	109
34	138.01 to 140.00	70	74	218.01 to 220.00	110
35	140.01 to 142.00	71	75	220.01 to 222.00	111
36	142.01 to 144.00	72	76	222.01 to 224.00	112
37	144.01 to 146.00	73	77	224.01 to 226.00	113
38	146.01 to 148.00	74	78	226.01 to 228.00	114
39	148.01 to 150.00	75	79	228.01 to 230.00	115
40	150.01 to 152.00	76	80	230.01 to 232.00	116

81	.....	232.01	to	234.00	.....	117	123	.....	316.01	to	318.00	.....	159
82	.....	234.01	to	236.00	.....	118	124	.....	318.01	to	320.00	.....	160
83	.....	236.01	to	238.00	.....	119	125	.....	320.01	to	322.00	.....	161
84	.....	238.01	to	240.00	.....	120	126	.....	322.01	to	324.00	.....	162
85	.....	240.01	to	242.00	.....	121	127	.....	324.01	to	326.00	.....	163
86	.....	242.01	to	244.00	.....	122	128	.....	326.01	to	328.00	.....	164
87	.....	244.01	to	246.00	.....	123	129	.....	328.01	to	330.00	.....	165
88	.....	246.01	to	248.00	.....	124	130	.....	330.01	to	332.00	.....	166
89	.....	248.01	to	250.00	.....	125	131	.....	332.01	to	334.00	.....	167
90	.....	250.01	to	252.00	.....	126	132	.....	334.01	to	336.00	.....	168
91	.....	252.01	to	254.00	.....	127	133	.....	336.01	to	338.00	.....	169
92	.....	254.01	to	256.00	.....	128	134	.....	338.01	to	340.00	.....	170
93	.....	256.01	to	258.00	.....	129	135	.....	340.01	to	342.00	.....	171
94	.....	258.01	to	260.00	.....	130	136	.....	342.01	to	344.00	.....	172
95	.....	260.01	to	262.00	.....	131	137	.....	344.01	to	346.00	.....	173
96	.....	262.01	to	264.00	.....	132	138	.....	346.01	to	348.00	.....	174
97	.....	264.01	to	266.00	.....	133	139	.....	348.01	to	350.00	.....	175
98	.....	266.01	to	268.00	.....	134	140	.....	350.01	to	352.00	.....	176
99	.....	268.01	to	270.00	.....	135	141	.....	352.01	to	354.00	.....	177
100	.....	270.01	to	272.00	.....	136	142	.....	354.01	to	356.00	.....	178
101	.....	272.01	to	274.00	.....	137	143	.....	356.01	to	358.00	.....	179
102	.....	274.01	to	276.00	.....	138	144	.....	358.01	to	360.00	.....	180
103	.....	276.01	to	278.00	.....	139	145	.....	360.01	to	362.00	.....	181
104	.....	278.01	to	280.00	.....	140	146	.....	362.01	to	364.00	.....	182
105	.....	280.01	to	282.00	.....	141	147	.....	364.01	to	366.00	.....	183
106	.....	282.01	to	284.00	.....	142	148	.....	366.01	to	368.00	.....	184
107	.....	284.01	to	286.00	.....	143	149	.....	368.01	to	370.00	.....	185
108	.....	286.01	to	288.00	.....	144	150	.....	370.01	to	372.00	.....	186
109	.....	288.01	to	290.00	.....	145	151	.....	372.01	to	374.00	.....	187
110	.....	290.01	to	292.00	.....	146	152	.....	374.01	to	376.00	.....	188
111	.....	292.01	to	294.00	.....	147	153	.....	376.01	to	378.00	.....	189
112	.....	294.01	to	296.00	.....	148	154	.....	378.01	to	380.00	.....	190
113	.....	296.01	to	298.00	.....	149	155	.....	380.01	to	382.00	.....	191
114	.....	298.01	to	300.00	.....	150	156	.....	382.01	to	384.00	.....	192
115	.....	300.01	to	302.00	.....	151	157	.....	384.01	to	386.00	.....	193
116	.....	302.01	to	304.00	.....	152	158	.....	386.01	to	388.00	.....	194
117	.....	304.01	to	306.00	.....	153	159	.....	388.01	to	390.00	.....	195
118	.....	306.01	to	308.00	.....	154	160	.....	390.01	to	392.00	.....	196
119	.....	308.01	to	310.00	.....	155	161	.....	392.01	to	394.00	.....	197
120	.....	310.01	to	312.00	.....	156	162	.....	394.01	to	396.00	.....	198
121	.....	312.01	to	314.00	.....	157	163	.....	396.01	to	398.00	.....	199
122	.....	314.01	to	316.00	.....	158	164	.....	398.01	or	more	.....	200

SECTION 62. 108.05 (1) (figure) of the statutes, as affected by 1987 Wisconsin Act .... (this act), is repealed and recreated to read:

Figure: 108.05 (1):

Line	Highest Quarterly Wages Paid	Weekly Benefit Rate	Line	Highest Quarterly Wages Paid	Weekly Benefit Rate
1	..... Under	\$ 950	20	..... 1,400.00 to 1,424.99	56
2	..... 950.00 to 974.99	38	21	..... 1,425.00 to 1,449.99	57
3	..... 975.00 to 999.99	39	22	..... 1,450.00 to 1,474.99	58
4	..... 1,000.00 to 1,024.99	40	23	..... 1,475.00 to 1,499.99	59
5	..... 1,025.00 to 1,049.99	41	24	..... 1,500.00 to 1,524.99	60
6	..... 1,050.00 to 1,074.99	42	25	..... 1,525.00 to 1,549.99	61
7	..... 1,075.00 to 1,099.99	43	26	..... 1,550.00 to 1,574.99	62
8	..... 1,100.00 to 1,124.99	44	27	..... 1,575.00 to 1,599.99	63
9	..... 1,125.00 to 1,149.99	45	28	..... 1,600.00 to 1,624.99	64
10	..... 1,150.00 to 1,174.99	46	29	..... 1,625.00 to 1,649.99	65
11	..... 1,175.00 to 1,199.99	47	30	..... 1,650.00 to 1,674.99	66
12	..... 1,200.00 to 1,224.99	48	31	..... 1,675.00 to 1,699.99	67
13	..... 1,225.00 to 1,249.99	49	32	..... 1,700.00 to 1,724.99	68
14	..... 1,250.00 to 1,274.99	50	33	..... 1,725.00 to 1,749.99	69
15	..... 1,275.00 to 1,299.99	51	34	..... 1,750.00 to 1,774.99	70
16	..... 1,300.00 to 1,324.99	52	35	..... 1,775.00 to 1,799.99	71
17	..... 1,325.00 to 1,349.99	53	36	..... 1,800.00 to 1,824.99	72
18	..... 1,350.00 to 1,374.99	54	37	..... 1,825.00 to 1,849.99	73
19	..... 1,375.00 to 1,399.99	55	38	..... 1,850.00 to 1,874.99	74

39	1,875.00	to	1,899.99	75	102	3,450.00	to	3,474.99	138
40	1,900.00	to	1,924.99	76	103	3,475.00	to	3,499.99	139
41	1,925.00	to	1,949.99	77	104	3,500.00	to	3,524.99	140
42	1,950.00	to	1,974.99	78	105	3,525.00	to	3,549.99	141
43	1,975.00	to	1,999.99	79	106	3,550.00	to	3,574.99	142
44	2,000.00	to	2,024.99	80	107	3,575.00	to	3,599.99	143
45	2,025.00	to	2,049.99	81	108	3,600.00	to	3,624.99	144
46	2,050.00	to	2,074.99	82	109	3,625.00	to	3,649.99	145
47	2,075.00	to	2,099.99	83	110	3,650.00	to	3,674.99	146
48	2,100.00	to	2,124.99	84	111	3,675.00	to	3,699.99	147
49	2,125.00	to	2,149.99	85	112	3,700.00	to	3,724.99	148
50	2,150.00	to	2,174.99	86	113	3,725.00	to	3,749.99	149
51	2,175.00	to	2,199.99	87	114	3,750.00	to	3,774.99	150
52	2,200.00	to	2,224.99	88	115	3,775.00	to	3,799.99	151
53	2,225.00	to	2,249.99	89	116	3,800.00	to	3,824.99	152
54	2,250.00	to	2,274.99	90	117	3,825.00	to	3,849.99	153
55	2,275.00	to	2,299.99	91	118	3,850.00	to	3,874.99	154
56	2,300.00	to	2,324.99	92	119	3,875.00	to	3,899.99	155
57	2,325.00	to	2,349.99	93	120	3,900.00	to	3,924.99	156
58	2,350.00	to	2,374.99	94	121	3,925.00	to	3,949.99	157
59	2,375.00	to	2,399.99	95	122	3,950.00	to	3,974.99	158
60	2,400.00	to	2,424.99	96	123	3,975.00	to	3,999.99	159
61	2,425.00	to	2,449.99	97	124	4,000.00	to	4,024.99	160
62	2,450.00	to	2,474.99	98	125	4,025.00	to	4,049.99	161
63	2,475.00	to	2,499.99	99	126	4,050.00	to	4,074.99	162
64	2,500.00	to	2,524.99	100	127	4,075.00	to	4,099.99	163
65	2,525.00	to	2,549.99	101	128	4,100.00	to	4,124.99	164
66	2,550.00	to	2,574.99	102	129	4,125.00	to	4,149.99	165
67	2,575.00	to	2,599.99	103	130	4,150.00	to	4,174.99	166
68	2,600.00	to	2,624.99	104	131	4,175.00	to	4,199.99	167
69	2,625.00	to	2,649.99	105	132	4,200.00	to	4,224.99	168
70	2,650.00	to	2,674.99	106	133	4,225.00	to	4,249.99	169
71	2,675.00	to	2,699.99	107	134	4,250.00	to	4,274.99	170
72	2,700.00	to	2,724.99	108	135	4,275.00	to	4,299.99	171
73	2,725.00	to	2,749.99	109	136	4,300.00	to	4,324.99	172
74	2,750.00	to	2,774.99	110	137	4,325.00	to	4,349.99	173
75	2,775.00	to	2,799.99	111	138	4,350.00	to	4,374.99	174
76	2,800.00	to	2,824.99	112	139	4,375.00	to	4,399.99	175
77	2,825.00	to	2,849.99	113	140	4,400.00	to	4,424.99	176
78	2,850.00	to	2,874.99	114	141	4,425.00	to	4,449.99	177
79	2,875.00	to	2,899.99	115	142	4,450.00	to	4,474.99	178
80	2,900.00	to	2,924.99	116	143	4,475.00	to	4,499.99	179
81	2,925.00	to	2,949.99	117	144	4,500.00	to	4,524.99	180
82	2,950.00	to	2,974.99	118	145	4,525.00	to	4,549.99	181
83	2,975.00	to	2,999.99	119	146	4,550.00	to	4,574.99	182
84	3,000.00	to	3,024.99	120	147	4,575.00	to	4,599.99	183
85	3,025.00	to	3,049.99	121	148	4,600.00	to	4,624.99	184
86	3,050.00	to	3,074.99	122	149	4,625.00	to	4,649.99	185
87	3,075.00	to	3,099.99	123	150	4,650.00	to	4,674.99	186
88	3,100.00	to	3,124.99	124	151	4,675.00	to	4,699.99	187
89	3,125.00	to	3,149.99	125	152	4,700.00	to	4,724.99	188
90	3,150.00	to	3,174.99	126	153	4,725.00	to	4,749.99	189
91	3,175.00	to	3,199.99	127	154	4,750.00	to	4,774.99	190
92	3,200.00	to	3,224.99	128	155	4,775.00	to	4,799.99	191
93	3,225.00	to	3,249.99	129	156	4,800.00	to	4,824.99	192
94	3,250.00	to	3,274.99	130	157	4,825.00	to	4,849.99	193
95	3,275.00	to	3,299.99	131	158	4,850.00	to	4,874.99	194
96	3,300.00	to	3,324.99	132	159	4,875.00	to	4,899.99	195
97	3,325.00	to	3,349.99	133	160	4,900.00	to	4,924.99	196
98	3,350.00	to	3,374.99	134	161	4,925.00	to	4,949.99	197
99	3,375.00	to	3,399.99	135	162	4,950.00	to	4,974.99	198
100	3,400.00	to	3,424.99	136	163	4,975.00	to	4,999.99	199
101	3,425.00	to	3,449.99	137	164	5,000.00	and	over	200

SECTION 63. 108.05 (1m) of the statutes is amended to read:

108.05 (1m) FINAL PAYMENTS IN CERTAIN CASES. Whenever an ~~employee's benefit credits, 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 a given computation are nearly exhausted, so that paying the benefits normally due for a given week ~~this section and s. 108.06 (1), is less than the total amount of benefits payable for 2 weeks of unemployment would reduce such credits below~~ at the employee's applicable weekly

benefit rate under sub. (1), the actual benefits payable to the employe for such that week shall equal all benefit credits remaining from that employe's account under such computation be that maximum amount.

SECTION 64. 108.05 (2) (b) (intro.), (d) and (e) of the statutes are amended to read:

108.05 (2) (b) (intro.) The department shall determine by each December 1 and June 1 for the last completed "base year", ended June 30 or December 31 respectively, from reports to the department submitted by employers other than government units financing benefits under s. 108.15 covering their employes in employment and any corrections thereof filed within 3 months after the close of by September 30 or March 31 for that "base year" by employers covered by this chapter, other than government units, as to their employes in employment covered by this chapter:

(d) Whenever, for any half year ending on June 30 or December 31, the new maximum rate is, or the new maximum and minimum weekly benefit rates are, higher or lower than such the rate, or rates if both are affected, for the previous half year in the current benefit rate schedule, the department shall change amend the starting lines and wage classes so that the first line will show that average shows the quarterly wages below the least amount necessary to qualify for the minimum weekly benefit rate will have no benefit rate and the 2nd line will show shows the new minimum weekly benefit rate and the average weekly highest quarterly wage class to which it applies and. The department shall change amend the closing lines so that the next to last line will show shows a weekly benefit rate which is \$1 less than the new maximum weekly benefit rate and the average weekly quarterly wage class to which it applies and the last line will show shows the new maximum weekly benefit rate and an average weekly a quarterly wage class which starts one cent above the higher wage figure of the next to last line and ranges upward without limit. The department shall consecutively number the intervening lines of the schedule shall be consecutively numbered with a separate line for each \$1 change in weekly benefit rate and the applicable average weekly quarterly wage class for each weekly benefit rate shall have as its higher figure an amount equal to 2 times the benefit rate and a lower figure one cent above the higher figure on the preceding line.

(e) The department shall publish as a class 1 notice under ch. 985 within 10 days, the "average wages per average week" and, the corresponding maximum and minimum weekly benefit rates thus determined by it, and the resulting schedule of average weekly quarterly wage classes and weekly benefit rates, which within 10 days after each determination. The schedule shall then apply to all weeks of unemployment in the ensuing half year.

SECTION 65. 108.05 (4) (a) of the statutes is renumbered 108.05 (4) (a) 1 and amended to read:

108.05 (4) (a) 1. ~~An~~ Except as provided in subd. 2, the department shall treat as wages an employe's holiday pay for a given week shall, for purposes of eligibility for benefits for partial unemployment under sub. (3), be treated as wages for that a given week only if it has become definitely payable to the employe within 4 days after the close of that week.

SECTION 66. 108.05 (4) (a) 2 of the statutes is created to read:

108.05 (4) (a) 2. The department shall treat as wages an employe's holiday pay for purposes of eligibility for benefits for partial unemployment under sub. (3) for the week that includes December 25 only if it has become definitely payable to the employe within 9 days after the close of that week.

SECTION 67. 108.06 (title) of the statutes is amended to read:

**108.06 (title) Benefit entitlement.**

SECTION 68. 108.06 (1) of the statutes is repealed and recreated to read:

108.06 (1) Except as provided in ss. 108.141 and 108.142, no claimant may receive total benefits based on employment in a base period greater than 26 times the claimant's weekly benefit rate under s. 108.05 (1) or 40% of the claimant's base period wages, whichever is lower. Except as provided in ss. 108.141 and 108.142, if a claimant's base period wages are reduced or canceled under s. 108.04 (5), (7), (8) (a) or (18), or suspended under s. 108.04 (1) (f), (10) (a) or (17), the claimant may not receive total benefits based on employment in a base period greater than 26 times the claimant's weekly benefit rate under s. 108.05 (1) or 40% of the base period wages not reduced, canceled or suspended which were paid or payable to the claimant, whichever is lower.

SECTION 69. 108.06 (2) of the statutes is renumbered 108.06 (2) (c) and amended to read:

108.06 (2) (c) No benefits shall be are payable to a claimant, based on credit weeks in the base period, for any week of unemployment not occurring after the close of during the claimant's benefit year except under s. 108.141.

SECTION 70. 108.06 (2) (a) and (b) of the statutes are created to read:

108.06 (2) (a) An employe may establish a benefit year by written request to the department whenever the employe qualifies to start a benefit year under s. 108.04 (4) (a) and:

1. The employe is eligible to receive benefits;
2. The employe has experienced a reduction in hours of employment of at least 25% in one week as compared to his or her average number of hours of employment for the preceding 13 weeks; or
3. The employe reasonably expects to be eligible to receive benefits during the next 13 weeks.

(b) No employe is eligible to receive benefits before the employe establishes a benefit year.

SECTION 71. 108.06 (2) (d) of the statutes is created to read:

108.06 (2) (d) A claimant may, in writing, request the department to set aside a benefit year. If the request is voluntary, if no benefits have been paid to the claimant in that benefit year at the time the department acts upon the request and if the claimant's benefit eligibility is not suspended at the time the department acts upon the request, the department shall grant the request and cancel the claimant's benefit year. If the request is not voluntary, if benefits have been paid to the claimant in that benefit year at the time the department acts upon the request or if the claimant's benefit eligibility is suspended at the time the department acts upon the request, the department shall deny the request unless the department defines by rule exceptional circumstances in which a claimant shall be permitted to set aside a request to establish a benefit year and the claimant qualifies to make such a request under the circumstances described in the rule.

SECTION 72. 108.06 (3) (a) of the statutes is amended to read:

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

SECTION 73. 108.06 (3) (a) of the statutes, as affected by 1987 Wisconsin Act .... (this act), is renumbered 108.06 (3).

SECTION 74. 108.06 (3) (b) of the statutes is repealed.

SECTION 75. 108.06 (3) (c) of the statutes is created to read:

108.06 (3) (c) Credit weeks based upon employment attributable to an employer from which an employee is disqualified from receiving benefits under s. 108.04 (17) or (18) or from which an employee's qualification to receive benefits is suspended under s. 108.04 (17) or (18) shall not be used to establish benefit eligibility while the disqualification or suspension is in effect. This paragraph does not apply with respect to benefit years which begin during or after the week commencing on April 2, 1989.

SECTION 76. 108.06 (3) (c) of the statutes, as created by 1987 Wisconsin Act .... (this act), is repealed.

SECTION 77. 108.06 (4) of the statutes is repealed.

SECTION 78. 108.06 (5) (intro.), (b) and (d) of the statutes are amended to read:

108.06 (5) (intro.) An employee ~~shall have~~ has a "valid new claim week" starting a new benefit year if all the following conditions are met:

(b) The ~~employee's wages for that week are less than any weekly benefit rate that could apply in that benefit~~

~~year, and the employee has claimed benefits for that week pursuant to under s. 108.08 (1).~~

(d) As of the start of that week, the employee has ~~qualifying employment pursuant to base period wages under s. 108.04 (4) which have not been canceled under s. 108.04 (5) or excluded under s. 108.04 (10), (17) or (18).~~

SECTION 79. 108.06 (5) (e) and (f) of the statutes are repealed.

SECTION 80. 108.07 of the statutes is repealed and recreated to read:

**108.07 Liability of employers.** (1) Except as otherwise provided in subs. (4) and (5) and s. 108.04 (13), the department shall charge benefits payable to a claimant who was paid base period wages by one employer only to the account of that employer.

(2) Except as provided in subs. (3) to (5), if a claimant has base period wages with more than one employer, the department shall charge the account of each employer for all benefits paid to the claimant for weeks ending within the employee's benefit year in the same proportion that the base period wages paid to the claimant by that employer bear to the total base period wages paid to the claimant.

(3) 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% of the highest wages paid by that employer to the claimant during any quarter in the claimant's base period.

(4) If benefits based on any employment are chargeable to the fund's balancing account, the department shall not charge the account of the employer who engaged the employee in that employment for those benefits.

(5) Whenever benefits which would otherwise be chargeable to the fund's balancing account under sub. (3) or s. 108.04 (1) (f) or (5) 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:

(a) If no employer from which the claimant has base period wages is subject to the contribution requirements of ss. 108.17 and 108.18, the benefits shall be charged to the administrative account and paid from the appropriation under s. 20.445 (1) (gd).

(b) If one employer from which the claimant has base period wages is not subject to the contribution requirements of ss. 108.17 and 108.18, and one or more employers from which the claimant has base period wages is subject to the contribution requirements of ss. 108.17 and 108.18, the benefits shall be charged to the fund's balancing account.

(c) If 2 or more employers from which the claimant has base period wages are not subject to the contribution requirements of ss. 108.17 and 108.18, and one or more employers from which the claimant has base period wages are subject to the contribution requirements of ss. 108.17 and 108.18, that percentage of the employee's base period wages which would otherwise be chargeable to the fund's balancing account under sub. (3) or s. 108.04 (1) (f) or (5) shall be charged to the administrative account and paid from the appropriation under s. 20.445 (1) (gd).

(6) The department may initially charge benefits otherwise chargeable to the administrative account under this section to the fund's balancing account, and periodically reimburse the charges to the balancing account from the administrative account.

SECTION 81. 108.09 (1) and (2) (a) of the statutes are amended to read:

108.09 (1) FILING. Claims for benefits shall be filed pursuant to ~~general department rules, either at the public employment office for the district or as the department's rules may otherwise direct.~~ Each employer duly that is notified of a benefit claim shall promptly inform the department in writing as to the ~~employee's weekly wages and credit weeks, and of any eligibility question in objection to such claim together with the reasons therefor. In any case the employee's statement may be taken as to for the objection.~~ The department may also obtain information from the employe concerning the employe's eligibility, weekly wages, and credit weeks employment or wages.

(2) (a) The department shall promptly issue a computation setting forth the employee's potential benefit rights based on ~~any reports duly~~ filed by an employer or employers under s. 108.205, or on the employee's statement and any other information then available. The results of the computation, a recomputation, or pertinent portion of either, shall be mailed to the last-known address of each party. The department may recompute an employee's potential benefit rights at any time on the basis of subsequent information or to correct a technical or clerical mistake, except that a party's failure to make specific written objection, received by the department within 14 days after the above mailing, as to a computation or recomputation is a waiver by such party of any objection thereto. Any objections to a computation which are not satisfactorily resolved by recomputation shall be resolved by a determination under par. (b).

SECTION 82. 108.09 (2) (am) of the statutes is created to read:

108.09 (2) (am) When s. 108.14 (8n) or (8r) is applicable, the department shall compute benefit rights based on all credit weeks and wages in the employee's base period. Whenever a determination is issued disqualifying an employe from receiving benefits under s. 108.04 (17) or (18) or suspending an employe's qualification to receive benefits under s. 108.04 (17) or (18), the department shall compute benefit rights excluding

credit weeks and wages based on employment to which the disqualification or suspension applies during the disqualification or suspension period. The department shall recompute the employee's benefit rights to reinstate the weeks and wages based on employment to which a suspension applies whenever the suspension ceases to apply and the claimant continues to claim benefits. This paragraph does not apply with respect to benefit years which begin during or after the week commencing on April 2, 1989.

SECTION 83. 108.09 (2) (am) of the statutes, as created by 1987 Wisconsin Act .... (this act), is repealed.

SECTION 84. 108.09 (2) (b) and (c), (2r), (3) (b), (4m) and (6) (c) of the statutes are amended to read:

108.09 (2) (b) ~~A~~ The department ~~deputy~~ shall issue determinations whenever necessary to resolve any matters which may bar, suspend, terminate or otherwise affect the employee's eligibility for benefits.

(c) ~~A~~ The department ~~deputy~~ may set aside or amend a determination at any time on the basis of subsequent information or to correct a technical or clerical mistake, unless a party has filed a timely request for hearing as to the determination.

(2r) HEARING REQUEST. Any party to a determination may request a hearing as to any matter in that determination if such request is made in accordance with procedure prescribed by the department and is received by the department within 14 days after a copy of the determination was ~~duly~~ mailed or given to such party, whichever first occurs. ~~An employer cannot request a hearing unless the employer has completed and filed or simultaneously with the request for hearing completes and files any required report as to the employe's eligibility, weekly benefit rate and credit weeks, and cannot request a hearing with respect to benefits already paid either in accordance with the employer's concession of liability or because the employer failed to complete or timely file any required report as to the employe's eligibility, weekly benefit rate and credit weeks.~~

(3) (b) The appeal tribunal may affirm, reverse or modify the ~~deputy's~~ initial determination of the department or set aside the determination and remand the matter to a the department ~~deputy~~ for further proceedings.

(4m) REPORTS BY EXPERTS. The contents of verified or certified reports by qualified experts presented by a party or the department constitute prima facie evidence as to the matter contained in the reports in any proceeding under this section, insofar as the reports are otherwise competent and relevant, subject to such rules and limitations as the department prescribes.

(6) (c) On its own motion, for reasons it deems sufficient, the commission may set aside any final ~~deputy's~~ determination of the department or appeal tribunal or commission decision within one year from the date thereof upon grounds of mistake or newly discovered evidence, and take action under par. (d).

SECTION 85. 108.09 (6) (e) and (7) (am) of the statutes are repealed.

SECTION 86. 108.09 (9) (a) of the statutes is amended to read:

108.09 (9) (a) Benefits shall be paid promptly in accordance with ~~a deputy's~~ the department's determination or the decision of an appeal tribunal, the commission or a reviewing court, notwithstanding the pendency of the period to request a hearing, to file a petition for commission review or to commence judicial action or the pendency of any such hearing, review or action.

SECTION 87. 108.10 (intro.), (1) and (6) of the statutes are amended to read:

**108.10 Settlement of issues other than benefit claims.** (intro.) In connection with any issue arising under this chapter as to the status or ~~any~~ liability, of an ~~employer of one or more persons in Wisconsin~~ employing unit in this state, for which no review is provided under s. 108.09 and whether or not a penalty is provided in s. 108.24, the following procedure shall apply:

(1) ~~A deputy designated by the~~ The department for the purpose shall investigate the status, and the existence and extent of liability of an ~~employer employing unit~~, and may issue an initial determination accordingly. ~~The deputy department~~ may set aside or amend the determination at any time prior to a hearing on the determination on the basis of subsequent information or to correct a ~~technical or clerical~~ mistake, ~~unless the employer has filed a timely request for a hearing as to the determination including an error of law.~~ The department shall mail a copy of each determination to the last-known address of the employer employing unit affected thereby. The employer employing unit may request a hearing as to any matter in that determination if the request is received by the department within 21 days after the mailing and in accordance with such procedure as the department prescribes by rule.

(6) Any determination by ~~a deputy~~ the department or any decision by an appeal tribunal or by the commission ~~shall become~~ is conclusive with respect to the ~~employer an employing unit unless he has acted to secure it files a timely request for a hearing or petition for review as hereinbefore provided, but shall be in this section. A determination or decision is binding on~~ upon the department only insofar as the relevant facts were included in the record which was before the ~~deputy, department at the time the determination was issued, or before the~~ appeal tribunal or commission at the time the determination or decision was issued.

SECTION 88. 108.10 (7) of the statutes is created to read:

108.10 (7) The decision of the commission shall become final and shall be binding upon the employer and upon the department for that case as provided in sub. (6) unless the employer or the department petitions for judicial review under sub. (4). If the commission construes a statute adversely to the department:

(a) Except as provided in par. (b), the department is deemed to acquiesce in the construction so adopted unless the department seeks review of the decision of the commission construing the statute. The construction so acquiesced in shall thereafter be followed by the department.

(b) The department may choose not to appeal and to nonacquiesce in the decision by sending a notice of nonacquiescence to the commission, to the revisor of statutes for publication in the Wisconsin administrative register and to the employer before the time expires for seeking a judicial review of the decision under sub. (4). The effect of this action is that, although the decision is binding on the parties to the case, the commission's conclusions of law, the rationale and construction of statutes in the case are not binding on the department in other cases.

SECTION 89. 108.105 of the statutes is amended to read:

**108.105 Suspension of agents.** The department may suspend the privilege of any agent to appear before the department at hearings under this chapter for a specified period if the department finds that the agent has engaged in an act of fraud or misrepresentation; ~~or repeated failure~~ repeatedly failed to comply with departmental rules, ~~or has engaged in the solicitation of a claimant solely for the purpose of appearing at a hearing as the claimant's representative for pay.~~ Prior to imposing a suspension under this section, the secretary or the secretary's designee shall conduct a hearing concerning the proposed suspension. The hearing shall be conducted under ch. 227 and the decision of the department may be appealed under s. 227.52.

SECTION 90. 108.13 (1) of the statutes is amended to read:

108.13 (1) Except as provided in sub. ~~(3)~~ (4), no claim for benefits under this chapter nor any interest in the fund is assignable before payment. This subsection does not affect the survival of such a claim or interest.

~~(2) No~~ Except as provided in s. 108.14 (8t), no claim for benefits awarded, adjudged or paid or any interest in the fund may be taken for the debts of the party entitled thereto.

SECTION 91. 108.13 (2) and (3) of the statutes are renumbered 108.13 (3) and (4).

SECTION 92. 108.14 (2) and (2m) of the statutes are amended to read:

108.14 (2) The department ~~shall have power and authority to~~ may adopt and enforce all rules and regulations which it finds necessary or suitable to carry out ~~the provisions of this chapter. A~~ The department shall make a copy of such rules and regulations shall be delivered to every available to any person making application therefor upon request. The department may require from ~~employers, whether subject to this chapter or not,~~ any employing unit which employs one or more individuals to perform work in this state any reports on employment, wages, hours and related

matters which it deems necessary to carry out the provisions of this chapter.

(2m) In the discharge of their duties under this chapter an appeal tribunal ~~or a deputy~~, commissioner or ~~duly other~~ authorized representative of the department or commission may administer oaths to persons appearing before them, take depositions, certify to official acts, and by subpoenas, served in the manner in which circuit court subpoenas are served, compel attendance of witnesses and the production of books, papers, documents and records necessary or convenient to be used by them in connection with any investigation, hearing or other proceeding under this chapter. However, in any investigation, hearing or other proceeding involving the administration of oaths or the use of subpoenas under this subsection due notice shall be given to any interested party involved, who shall be given an opportunity to appear and be heard at any such proceeding and to examine witnesses and otherwise participate therein. Witness fees and other expenses involved in proceedings under this chapter, including a party's traveling expenses, may be allowed by the appeal tribunal or representative of the department at rates specified by general department rules, and shall be paid from the administrative account.

SECTION 93. 108.14 (7) of the statutes is renumbered 108.14 (7) (a) and amended to read:

108.14 (7) (a) ~~The reports, records, files, accounts, papers and memoranda received or made or maintained by the department or commission in connection with the administration of this chapter are confidential and shall be open to public inspection or disclosure only when and to the extent that the department or commission may allow such inspection as it deems advisable permits in the interests interest of effective administration the unemployment compensation program.~~

(c) ~~The department or commission~~ may provide for the printing and distribution of such number of copies of any forms, records, decisions, regulations, rules, pamphlets or reports, related to the operation of this chapter, as it deems advisable for the effective operation thereof.

SECTION 94. 108.14 (7) (b) of the statutes is created to read:

108.14 (7) (b) The department may provide records made or maintained by the department in connection with the administration of this chapter to any government unit, corresponding unit in the government of another state or any unit of the federal government. No such unit may permit inspection or disclosure of any record provided to it by the department unless the department authorizes the inspection or disclosure.

SECTION 95. 108.14 (8) (b) and (c), (8n) (e) and (f) and (8r) (c) and (d) of the statutes are amended to read:

108.14 (8) (b) ~~The An employe's eligibility of an employe with respect to a benefit claim (based on past~~

~~credit weeks under this chapter) to receive benefits based on wages earned in employment in this state may be established through arrangements authorized in this subsection, and he the employe shall then be paid the benefits due him or her under this chapter.~~

(c) Any person who wilfully makes a false statement or misrepresentation regarding a benefit claim, to the ~~department (or its representative)~~ employment security agency of another state acting under any administrative arrangement authorized herein in this subsection, shall ~~on conviction be deemed guilty of a misdemeanor and~~ be punished in the manner provided in s. 108.24.

(8n) (e) ~~This~~ The department shall charge this state's share of any benefits paid under this subsection shall be charged to the account of each employer by ~~whom which~~ the employe 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 ~~such the~~ base period, except that if s. 108.04 (1) (f), (5) ~~or~~, (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 ~~not exempt from subject to~~ the contribution requirements of ss. 108.17 and 108.18 ~~under s. 108.15 or 108.151~~, the department shall charge the share of benefits based on employment with that employer shall be charged to the fund's balancing account. ~~The department shall also charge the fund's balancing account shall be charged~~ with any other state's share of such benefits pending reimbursement by that state.

(f) To facilitate the application of such arrangements to this chapter, the department may ~~make reasonable estimates to convert into weekly benefit rates and credit weeks the, from data received by it under such arrangements, make reasonable estimates of quarterly wages and may compute and pay benefits accordingly.~~

(8r) (c) In making allocations, if the department determines that s. 108.04 (1) (f), (5) ~~or~~, (7) (a), (c), (d), (e), (k) or (L) or (8) (a) or 108.07 (3) or (5) (b) applies to employment by an employer ~~who which~~ which is ~~not exempt from subject to~~ the contribution requirements of ss. 108.17 and 108.18 ~~under s. 108.15 or 108.151~~, the department shall charge the share of benefits based on employment with that employer shall be charged to the fund's balancing account.

(d) ~~An Any employer to which the department allocates benefit charges under this subsection shall be treated as a party for purposes of s. 108.09, other than s. 108.09 (2) (a), only with respect to those eligibility issues reported by such employer in accordance with s. 108.04 (13).~~

SECTION 96. 108.14 (8s) of the statutes is renumbered 108.14 (8t) and amended to read:

108.14 (8t) If the agency administering another unemployment compensation law has overpaid benefits to an individual located in Wisconsin, and certifies to the department the facts involved and that the indi-

vidual is liable, under such law, to repay such benefits, and requests the department to recover such overpayment, and agrees to reimburse the department for any court costs incurred by it in such recovery efforts, the department may in its own name, but acting as agent for such other agency, collect such overpayment by civil action, and shall pay the net amount recovered to such other agency. ~~If benefits are currently payable under this chapter to such individual, the department may, with notice to the individual, pay as much of such benefits to such agency as are necessary to satisfy the individual's indebtedness to such agency.~~

SECTION 97. 108.14 (8s) of the statutes is created to read:

108.14 (8s) Notwithstanding ss. 108.13 (2) and 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:

(a) Overpayments of unemployment compensation benefits as determined under this chapter may be recovered by offset from unemployment compensation benefits otherwise payable under the unemployment compensation law of another state, and overpayments of unemployment compensation benefits as determined under the unemployment compensation law of that other state may be recovered by offset from unemployment compensation benefits otherwise payable under this chapter; and

(b) Overpayments of unemployment compensation benefits as determined under applicable federal law, with respect to benefits or allowances for unemployment provided under a federal program administered by this state under an agreement with the U.S. secretary of labor, may be recovered by offset from unemployment compensation benefits otherwise payable under that program, or under the unemployment compensation law of this state or of another state or any such federal unemployment benefit or allowance program administered by the other state under an agreement with the U.S. secretary of labor if the other state has in effect a reciprocal agreement with the U.S. secretary of labor as authorized by 42 USC 503 (g) (2), if the United States agrees, as provided in the reciprocal agreement with this state entered into under 42 USC 503 (g) (2), that overpayments of unemployment compensation benefits as determined under this chapter, and overpayments as determined under the unemployment compensation law of another state which has in effect a reciprocal agreement with the U.S. secretary of labor as authorized by 42 USC 503 (g) (2), may be recovered by offset from benefits or allowances for unemployment otherwise payable under a federal program administered by this state or the other state under an agreement with the U.S. secretary of labor.

SECTION 98. 108.14 (11) of the statutes is amended to read:

108.14 (11) The department may require any ~~employer of one or more individuals employing unit which employs one or more individuals to perform work in Wisconsin this state~~ to make such arrangements as will reasonably assure the department that the ~~employer employing unit~~ will keep such records, make such reports, and pay such contributions as are required under this chapter. Any ~~employer whom employing unit which~~ the department has notified, through notice served on ~~him it~~ or sent by registered mail to his ~~its~~ last-known address or served on ~~him it~~ through the secretary of state pursuant to ~~under~~ s. 180.825 (2), that ~~he it~~ is required to make such arrangements, ~~if he and which~~ fails to do so within 20 days after such notification, may, through proceedings instituted by the department in the circuit court of ~~for~~ Dane county, be restrained from doing business in ~~Wisconsin this state~~ until ~~he it~~ has made such arrangements.

SECTION 99. 108.141 (1) (b) 2, (3g) (d), (4) and (7) of the statutes are amended to read:

108.141 (1) (b) 2. His or her benefit year having expired in the extended benefit period and prior to such week, lacks ~~qualifying employment base period wages~~ on the basis of which he or she could establish a ~~"valid new claim week"~~, benefit year under s. 108.06; and

(3g) (d) Notwithstanding s. 108.04 ~~(5) to (8) (6) and (7)~~, an individual who was disqualified from receipt of benefits because of voluntarily terminating employment, or incurring a disciplinary suspension, ~~or for being discharged for misconduct connected with the employment, or for failing without other good cause to apply for or accept suitable work,~~ is ineligible ~~for to~~ receive 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.

(4) WEEKLY EXTENDED BENEFIT RATE. The weekly extended benefit rate payable to an individual for a week of total unemployment is ~~an amount equal to the total amount of regular benefits the same as the rate payable to the individual in for regular benefits during his or her most recent benefit year, divided by the sum of the number of weeks payable for regular benefits, rounded down to the nearest dollar as determined under s. 108.05 (1).~~ No adjustment of rates under s. 108.05 (2) applies to benefits payable under this section.

(7) CHARGES OF BENEFITS. (a) The department shall charge the state's share of the cost of each week of extended benefits shall be charged to each employer's account in proportion to the employer's share of the total wages of the employe receiving the benefits in the employe's base period, except that if the employer is subject to the contribution requirements of ss. 108.17 and 108.18 the department shall charge the share of extended benefits to which s. 108.04 (1) (f), (5) or (7)

(a), (c), (d), (e), (k) or (L) ~~or (8) (a) or 108.07 (3) or (5) (b) applies shall be charged~~ to the fund's balancing account.

(b) ~~The department shall charge the~~ full amount of extended benefits based on employment for a government unit ~~shall be charged~~ to the account of the government unit, except that if s. 108.04 (5) or (7) applies and the government unit has elected contribution financing ~~the department shall charge~~ one-half of ~~those the government unit's share of the benefits to which s. 108.04 (5) or (7) applies shall be charged~~ to the fund's balancing account.

SECTION 100. 108.142 (1) (h) 2 of the statutes is amended to read:

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

SECTION 101. 108.142 (4) of the statutes is repealed and recreated to read:

108.142 (4) DURATION OF WISCONSIN SUPPLEMENTAL BENEFITS. During a Wisconsin supplemental benefit period, no claimant may receive total benefits based on employment in a base period greater than 34 times the claimant's weekly benefit rate under s. 108.05 (1) or 40% of wages paid or payable to the claimant in his or her base period under s. 108.04 (4) (a), whichever is lower.

SECTION 102. 108.15 (3) (a) and (6) (b) of the statutes are amended to read:

108.15 (3) (a) It shall file a written notice to that effect with the department before the beginning of such year except that if the government unit became newly subject to this chapter as of the beginning of such year, it shall file the notice within 30 days after the date of mailing to it a written notification by the department that it is subject to this chapter. Such election shall remain in effect for not less than ~~3~~ 2 calendar years.

(6) (b) Whenever a government unit's "delinquent payments", including interest and penalties thereon, total more than the benefits ~~duly~~ charged to such unit's reimbursement account for the 6 most recent months, or contributions, including interest and penalties thereon, are delinquent for at least 2 calendar quarters, a the department ~~deputy~~ shall so determine under s. 108.10.

SECTION 103. 108.15 (8) (a) of the statutes is renumbered 108.15 (8) and amended to read:

108.15 (8) (title) NOTICE AND REPORTS. Each government unit which is an "employer" shall give such suitable benefit notices to its employes as the department may direct, and shall make benefit employment and wage reports to the department under the same conditions as apply to other employers.

SECTION 104. 108.15 (8) (b) of the statutes is repealed.

SECTION 105. 108.15 (9) (a) and (c) of the statutes are amended to read:

108.15 (9) (a) The group will be treated as one employer for at least ~~3~~ 2 calendar years and the group may be discontinued or dissolved at the beginning of any subsequent calendar year by filing advance written notice thereof with the department before the beginning of such subsequent calendar year.

(c) The group shall be dissolved at the beginning of any calendar year after the required ~~3~~ 2 calendar years of participation if any member of the group files written notice with the department in advance of such calendar year of its intended withdrawal from the group.

SECTION 106. 108.151 (2) (b), (3) (a), (4) (a) 1 and 2, (5) (b) and (6) (a) of the statutes are amended to read:

108.151 (2) (b) An employer whose prior election of reimbursement financing has been terminated pursuant to sub. (3) may not thereafter reelect reimbursement financing unless it has been subject to the contribution requirements of ss. 108.17 and 108.18 for at least ~~3~~ 2 calendar years thereafter and is not, at the time of filing such reelection, delinquent under s. 108.22.

(3) (a) An employer who elected reimbursement financing may terminate its election as of the close of the ~~3rd~~ 2nd calendar year to which such election applies, or at the close of any subsequent calendar year, by filing a written notice to that effect with the department before the close of such calendar year;

(4) (a) 1. The amount of assurance shall be equal to 4% of the employer's payroll for the calendar year immediately preceding the effective date of the election, or the employer's anticipated payroll for the current year, whichever is greater as determined by the department, but the assurance may be in a greater amount at the option of the employer. The amount of the assurance shall be similarly redetermined at the close of each of the succeeding ~~3~~ 2 years and at the close of each ~~3~~ 2 years thereafter.

2. Any assurance shall be in force for ~~3~~ 2 calendar years, and shall remain in force until the liability is released by the fund's treasurer.

(5) (b) ~~The department shall charge the~~ employer's reimbursement account ~~shall be charged~~ with all regular benefits, and with its share of any extended benefits under s. 108.141, based on weeks of employment wages paid within each quarter ended while its election is in effect.

(6) (a) They shall be so treated for at least the ~~3~~ 2 calendar years following their request, unless their election of reimbursement financing is terminated under sub. (3), but they may discontinue their group arrangement as of the beginning of any subsequent calendar year by filing advance notice with the department. A member of such a group may discontinue its participation in the group and the group shall be dis-

solved at the beginning of any calendar year after the ~~3rd~~ 2nd year.

SECTION 107. 108.16 (2m) of the statutes is renumbered 108.04 (13) (d) and amended to read:

108.04 (13) (d) If the department finds that any benefits charged to an employer's account have been erroneously paid to an individual employe without fault by the employer, ~~such individual the department shall notify the employe and the employer shall be notified as to~~ the department shall notify the employe and the employer shall be notified as to of the erroneous payment. ~~In case~~ If benefits are currently payable to ~~such individual the employe~~ the employe from the employer's account, the department may correct the error by adjusting ~~such the~~ the benefits accordingly. To correct any erroneous payment not ~~thus so~~ so adjusted, ~~the fund's treasurer shall be notified of the erroneous payment and,~~ except where the employer is a government unit or a nonprofit organization which has elected reimbursement financing, the ~~treasurer department~~ department shall restore the proper amount to the employer's account and charge ~~such that~~ that amount to the fund's balancing account, and ~~may shall~~ shall thereafter reimburse the balancing account by crediting to it benefits which would otherwise be payable to, or cash recovered from, the ~~individual employe~~ employe. To correct any erroneous payment from the account of an employer ~~who which~~ which is a government unit, or a nonprofit organization which has elected reimbursement financing, the ~~treasurer may department~~ department shall credit to ~~such the~~ the account benefits which would otherwise be payable to, or cash received from, the ~~individual employe~~ employe.

SECTION 108. 108.16 (3) of the statutes is amended to read:

108.16 (3) The fund's treasurer shall write off any overpayment for which the claimant's liability to reimburse the fund was established under s. 108.22 (8) upon receipt of certification by a the department deputy that reasonable efforts have been made to recover it and that it is uncollectible.

SECTION 109. 108.16 (6) (d) of the statutes is created to read:

108.16 (6) (d) Any reimbursement made under s. 108.07 (6).

SECTION 110. 108.16 (6) (c) and (f), (6m) (a) and (7) (c) of the statutes are amended to read:

108.16 (6) (c) Any reimbursement made pursuant to ~~sub. (2m) s.~~ s. 108.04 (13) (d);

(f) Any amount available for such crediting under s. 108.04 (11) (b), ~~108.07 (2)~~, 108.14 (8n) (e) or 108.141.

(6m) (a) The benefits thus chargeable under s. 108.04 ~~(1) (f), (5), (7) (h), (8) (a) or (13) (c) or (d), 108.07 (2) (3), (5) (b) or (6), 108.14 (8n) (e) or (8r) (c), 108.141 or 108.151 or sub. (2m); (6) (e) or (7) (a) and (b).~~

(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, ~~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,~~ 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.

SECTION 111. 108.16 (7m) of the statutes is amended to read:

108.16 (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 the department deputy that reasonable efforts have been made to recover the delinquency and that the delinquency is uncollectible.

SECTION 112. 108.17 (2) and (3) of the statutes are amended to read:

108.17 (2) ~~All~~ Every employer that is subject to a contribution requirement shall file reports of contributions required under this chapter from employers shall be reported and paid with the department, and pay contributions to the department, for such periods and in such manner as the department may prescribe prescribes. Each contribution report and payment ~~shall be~~ is due at the close of the month next following the end of the applicable reporting period, except as the department may assign a later due date pursuant to sub. (1m) or general department rules.

(3) If an ~~employer of any person employing unit~~ makes application to the department to adjust an alleged overpayment by the employer of contributions or interest under this chapter, and files such an application within 3 years after the close of the calendar year in which such payment was made, a the department deputy shall make a determination under s. 108.10 as to the existence and extent of any such overpayment, and said section shall apply to such determination. As to any amount determined under ~~said section s.~~ s. 108.10 to have been erroneously paid by the employer, the department shall allow the employer a corresponding credit, without interest, against its future contribution payments; or, if the department finds it impracticable to allow the given employer such a credit, it shall refund such overpayment to the employer, without interest, from the fund or the administrative account, as the case may be.

SECTION 113. 108.18 (3m) of the statutes is repealed.

SECTION 114. 108.18 (4) (figure) of the statutes is repealed and recreated to read:

**Figure: 108.18 (4):**

Line	Reserve Percentage	Contribution Rate
1.	10.0% or more	0.27%
2.	At least 9.5% but under 10.0%	0.45%
3.	At least 9.0% but under 9.5%	0.53%
4.	At least 8.5% but under 9.0%	0.72%
5.	At least 8.0% but under 8.5%	0.79%
6.	At least 7.5% but under 8.0%	0.86%
7.	At least 7.0% but under 7.5%	0.97%
8.	At least 6.5% but under 7.0%	1.23%
9.	At least 6.0% but under 6.5%	1.48%
10.	At least 5.5% but under 6.0%	1.82%
11.	At least 5.0% but under 5.5%	2.16%
12.	At least 4.5% but under 5.0%	2.50%
13.	At least 4.0% but under 4.5%	2.84%
14.	At least 3.5% but under 4.0%	3.18%
15.	At least 0 but under 3.5%	3.57%
16.	Overdrawn by less than 1.0%	5.71%
17.	Overdrawn by at least 1.0% but under 2.0%	6.20%
18.	Overdrawn by at least 2.0% but under 3.0%	6.70%
19.	Overdrawn by at least 3.0% but under 4.0%	7.20%
20.	Overdrawn by at least 4.0% but under 5.0%	7.70%
21.	Overdrawn by at least 5.0% but under 6.0%	8.20%
22.	Overdrawn by 6.0% or more	8.90%

SECTION 115. 108.18 (4m) of the statutes is created to read:

108.18 (4m) INCREASED CONTRIBUTION RATE FOR CERTAIN EMPLOYERS. Notwithstanding sub. (4), if on June 30, 1989, the fund has a cash balance of less than \$250,000,000, the contribution rate for the 1990 calendar year and each calendar year thereafter of each employer which is required to pay contributions at the maximum rate for that calendar year under sub. (4) and which has paid contributions at the maximum rate for each of the 4 calendar years preceding that calendar year is 9.9%.

SECTION 116. 108.18 (7) (a) (intro.) and 1 of the statutes are consolidated, renumbered 108.18 (7) (a) 1 and amended to read:

108.18 (7) (a) 1. Except as provided in pars. (b) and ~~(e) to (h)~~, any employer may ~~at any time~~ make payments to the fund, ~~during the month of November~~ in excess of ~~the other requirements of those required by this section and s. 108.19 (1)~~. Each such payment shall be credited to the employer's account ~~as of the date when paid, except that: 1. Any such payment made during the period July 1 through November 30 shall, for the purpose of computing the employer's reserve percentage, be credited thereto as of the immediately preceding computation date.~~

SECTION 117. 108.18 (7) (a) 2 and (b) of the statutes are amended to read:

108.18 (7) (a) 2. 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 except as a refund or credit is authorized under par. (b), (e) or (h).

(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 lower~~ rate which would ~~otherwise~~ have applied to the employer ~~in any~~ for the following calendar year. Any contributions in excess of the amount required to reduce an employer's rate to the extent permitted under this paragraph shall be applied against any outstanding liability of the employer, or if there is no such liability shall be refunded to the employer or established as a credit against future contributions payable by the employer, at the employer's option.

SECTION 118. 108.18 (7) (d) to (h) of the statutes are created to read:

108.18 (7) (d) A payment under this subsection is timely if it is received by the department no later than November 30 following the computation date for the

calendar year to which it applies, or if mailed is either postmarked no later than that date or is received by the department no later than 3 days after that date.

(e) The department may refund a voluntary contribution made under par. (a) if, due to an error of the department or an employer, the department makes an adjustment after the computation date or the November voluntary contribution period to the employer's account or payroll used to calculate the employer's reserve percentage that nullifies the rate reduction obtained by the voluntary payment. No refund may be authorized after the close of the calendar year for which the rate changed by the voluntary contribution applied.

(f) Notwithstanding par. (a), the department shall authorize an employer to make a voluntary contribution for the purpose of computing the employer's reserve percentage as of the immediately preceding computation date after the month of November, but in no case later than 120 days after the beginning of the calendar year to which the reserve percentage

applies, in an amount sufficient to obtain a contribution rate that was:

1. Nullified by an erroneous charge or credit to the employer's account made by the department; or
2. Increased to a higher contribution rate by an erroneous charge or credit to the employer's account made by the department.

(g) Any payment under par. (f) must be received by the department within 30 days after the date of notice of the rate change caused by the adjustment and within 120 days after the beginning of the year to which the rate applies.

(h) The department shall establish contributions other than those required by this section and s. 108.19 (1) and contributions other than those submitted during the month of November or authorized under par. (f) as a credit against future contributions payable by the employer or shall refund the contributions at the employer's option.

SECTION 119. 108.18 (9) (figure) of the statutes is repealed and recreated to read:

Figure: 108.18 (9):

Line	Contri- bution Rate	Solvency Rate	
		Employers having a pay- roll of less than \$200,000	Employers having a pay- roll of \$200,000 or more
1	0.27%	0.00%	0.43%
2	0.45%	0.00%	0.60%
3	0.53%	0.00%	0.70%
4	0.72%	0.20%	0.70%
5	0.79%	0.30%	0.80%
6	0.86%	0.40%	0.90%
7	0.97%	0.50%	1.00%
8	1.23%	0.60%	1.00%
9	1.48%	0.70%	1.10%
10	1.82%	0.80%	1.20%
11	2.16%	0.90%	1.30%
12	2.50%	0.90%	1.40%
13	2.70%	0.90%	1.40%
14	2.84%	1.00%	1.50%
15	3.18%	1.10%	1.60%
16	3.57%	1.20%	1.70%
17	5.71%	0.90%	0.90%
18	6.20%	0.90%	0.90%
19	6.70%	0.90%	0.90%
20	7.20%	0.90%	0.90%
21	7.70%	0.90%	0.90%
22	8.20%	0.90%	0.90%
23	8.90%	0.90%	0.90%

SECTION 120. 108.18 (9s) of the statutes is amended to read:

108.18 (9s) SPECIAL SOLVENCY RATE DETERMINATION. Notwithstanding sub. (9), an employer which

has a payroll of less than ~~\$100,000~~ \$200,000 for the 12-month period ending on June 30, 1987, shall have no higher solvency rate for the ~~1987~~ 1989 calendar year as applied to it for the ~~1986~~ 1988 calendar year.

SECTION 120m. 108.18 (9t) of the statutes is created to read:

108.18 (9t) SOLVENCY RATE FOR CERTAIN EMPLOYERS. If an employer is assessed a higher contribution rate under sub. (4m) for any calendar year, the solvency rate for that employer for that calendar year is 0.9%.

SECTION 121. 108.18 (12) of the statutes is repealed.

SECTION 122. 108.19 (1m) of the statutes is amended to read:

108.19 (1m) ~~Each~~ Except as provided in sub. (1q) (b), each employer subject to this chapter as of the date a rate is established under this subsection shall pay an assessment to the administrative account 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 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. Each assessment made under this subsection is due on the 30th day commencing after the date on which notice of the assessment is mailed by the department. If ~~Each~~ Except for amounts deposited under sub. (1q) (b), if the amounts are collected under this subsection are in excess of the amounts needed to pay interest due, the amounts shall be retained in the administrative account for future interest payments.

SECTION 123. 108.19 (1q) of the statutes is created to read:

108.19 (1q) (a) There is created an unemployment interest repayment fund consisting of all amounts assessed under sub. (1m) for the 1987 and 1988 calendar years and all amounts transferred into the fund under 1987 Wisconsin Act .... (this act), section 133.

(b) The department shall deposit all amounts collected under sub. (1m) for the calendar years 1987 and 1988 in the unemployment interest repayment fund. In calendar year 1988, the department may assess a sufficient amount to pay all interest due for calendar years 1988 and 1989 due the federal government on advances from the federal unemployment account under title XII of the social security act (42 USC 1321 to 1324) for calendar years 1988 and 1989.

(c) On September 30, 1989, the department shall transfer the balance in the unemployment interest repayment fund to the unemployment reserve fund.

(d) This subsection does not apply after September 30, 1989.

SECTION 124. 108.20 (2), (2m) and (3) of the statutes are amended to read:

108.20 (2) All amounts received by the department for the administrative account shall be paid over to the state treasurer and credited to that account for the administration of this chapter and the employment service, for the payment of benefits chargeable to the account under s. 108.07 (5) and for the payment of interest due on advances from the federal unemployment account under title XII of the social security act.

(2m) From the moneys not appropriated under s. 20.445 (1) (ge) which are received by the administrative account as interest and penalties under this chapter, the department shall pay the benefits chargeable to the account under s. 108.07 (5) and may pay interest due on advances to the unemployment reserve fund from the federal unemployment account under title XII of the social security act, 42 USC 1321 to 1324, ~~to the unemployment reserve fund~~, may make payments to satisfy a federal audit exception concerning a payment from the fund or any federal aid disallowance involving the unemployment compensation program, or may make payments to the fund if such action is necessary to obtain a lower interest rate or deferral of interest payments on advances from the federal unemployment account under title XII of the social security act, except that any interest earned pending disbursement of federal employment security grants under s. 20.445 (1) (n) shall be credited to the general fund. Any moneys reverting to the administrative account from the appropriation under s. 20.445 (1) (ge) shall be utilized ~~for interest payments or credited~~ as provided in this subsection.

(3) There shall be included in the moneys governed by sub. (2m) any amounts collected by the department under s. 108.04 (11) (c) or ~~s. 108.19 (1) or (2)~~ ~~or under s. 108.04 (13) (e) or s. 108.22 (1) (a)~~ as tardy filing fees, forfeitures or interest on delinquent payments.

SECTION 125. 108.205 of the statutes is created to read:

**108.205 Quarterly Wage Reports.** Each employer shall file with the department, in such form as the department by rule requires, a quarterly report showing the name, social security number and wages paid to each employee who is employed by the employer in employment with the employer during the quarter. The employer shall file the report no later than the last day of the month following the completion of each quarter.

SECTION 126. 108.21 of the statutes is amended to read:

**108.21 Record and audit of payrolls.** (1) Every employer of one or more persons employing unit which employs one or more individuals to perform work in Wisconsin this state shall keep such a true and accurate employment work record for each individual

employed by ~~him~~ it, including full name, address and social security number, as ~~that~~ will permit determination of the weekly wages earned by each such individual from ~~him~~ it and the wages paid within each quarter to each such individual, and shall furnish to the department upon demand a sworn statement of the ~~same~~ information contained in the record. Such record and any other records which may show any wages paid by the ~~employer~~ employing unit shall be ~~opened~~ open to inspection by any authorized department representative at any reasonable time.

(2) The findings of any such authorized representative of the department, based on examination of the records of any such ~~employer~~ employing unit and embodied in an audit report mailed to the ~~employer~~ employing unit, shall constitute a determination within the meaning of s. 108.10 ~~and said section shall apply accordingly~~.

(3) ~~In the event that~~ If any such ~~employer~~ employing unit fails to keep adequate ~~employment and payroll work~~ records under this section or fails to file ~~such~~ the reports as required by this chapter or required by the department may require under this chapter, the ~~employer's~~ employing unit's contribution liability with respect to the period for which such records are lacking or deficient or for which such reports have not been filed may be estimated by a ~~the~~ department deputy in a determination made ~~pursuant to~~ under s. 108.10, ~~and said section shall apply to any such determination~~.

SECTION 127. 108.22 (title) and (1) (a), (b) and (d) of the statutes are amended to read:

**108.22 (title) Delinquent reports and payments.** (1) (a) If any employer, other than an employer which has ceased business and has ~~had no employment and not paid or incurred a liability to pay~~ wages in any calendar quarter following the cessation of business, is delinquent in making by the assigned due date any employment and wage report, contribution report, or other report or payment to the department required of it under this chapter except a wage report or a voluntary contribution, the employer shall pay a ~~tardy payment or filing fee of \$15 for each such delinquency and shall additionally pay interest on such~~ any delinquent payment at the rate of one percent per month or fraction thereof from the date such payment became due. Such and shall pay a tardy payment fee or filing fee of \$15 for each such delinquent report or payment. If any such employer is delinquent in making any wage report by the assigned due date, the employer shall pay a tardy filing fee for each delinquent wage report as follows:

1. For 1 to 100 employes, \$15.
2. For 101 to 200 employes, \$40.
3. For 201 to 300 employes, \$65.
4. For 301 to 400 employes, \$90.
5. For more than 400 employes, \$115.

(am) The interest and the tardy payment fees and filing fees and interest levied under par. (a) shall be paid to the department and credited to the administrative account.

(b) If the due date of a report or payment under s. 108.16 (8) ~~or~~, 108.17 (2) ~~or~~ 108.205 would otherwise be a Saturday, Sunday or legal holiday under state or federal law, the due date is the next following day which is not a Saturday, Sunday or legal holiday under state or federal law.

(d) The tardy payment fee or filing fee may be waived by the department if the employer later files the required report ~~and~~ or makes the required payment and satisfies the department that ~~such~~ the report or payment was tardy due to circumstances beyond the employer's control.

SECTION 128. 108.22 (2) of the statutes is renumbered 108.22 (2) (a).

SECTION 129. 108.22 (2) (b) of the statutes is created to read:

108.22 (2) (b) The clerk of circuit court shall accept, file and docket the warrant without prepayment of any fee, but the clerk shall submit a statement of the proper fee semiannually to the department covering the periods from January 1 to June 30 and July 1 to December 31 unless a different billing period is agreed to between the clerk and the department. The fees shall then be paid by the department, but the fees provided by s. 814.61 (5) for filing and docketing the warrants shall be added to the amount of the warrant and collected from the employer when satisfaction or release is presented for entry.

SECTION 130. 108.22 (3) and (5) of the statutes are amended to read:

108.22 (3) In the discretion of the department, a warrant of like terms, force and effect may be issued and directed to any employe or ~~other~~ agent of the department ~~duly authorized by it as a deputy~~, who may file a copy of such warrant with the clerk of circuit court of any county in the state, and thereupon such clerk shall docket the ~~same~~ warrant and it shall become a lien in the same manner, and with the same force and effect as ~~hereinbefore~~ provided in sub. (2) with respect to a warrant issued and directed to and filed by a sheriff. In the execution thereof ~~such~~ the employe or ~~other~~ agent shall have all the powers conferred by law upon a sheriff, but shall not be entitled to collect from the employer any fee or charge for the execution of such warrant in excess of the actual expenses paid in the performance of his or her duty.

(5) When the contributions set forth in a warrant together with interest and other fees to date of payment and all costs due the department have been paid to it, the department shall issue a satisfaction of the warrant and ~~deliver or mail it to the employer, and the warrant shall be satisfied of record by the clerk upon presentation to him of such satisfaction and payment by the employer of the fees due~~ such clerk file it with the clerk of circuit court. The clerk shall immediately

make a record on the judgment docket of the satisfaction of the judgment. The department shall send a copy of the satisfaction to the employer.

SECTION 131. 108.22 (8m) of the statutes is created to read:

108.22 (8m) If the department issues an erroneous warrant, the department shall issue a notice of withdrawal of the warrant to the clerk of circuit court for the county in which the warrant is filed. The clerk shall void the warrant and any liens attached by it.

SECTION 132. **Nonstatutory provisions.** (1) **TRANSITION.** (a) In this subsection, all terms defined in section 108.02 of the statutes, as affected by this act, have the meanings given under that section.

(b) Notwithstanding section 108.07 of the statutes, as affected by this act, whenever all of the following conditions occur, the department of industry, labor and human relations shall charge unemployment compensation benefits paid to a claimant for the 2nd, 3rd or 4th quarters of 1989 or the 1st or 2nd quarters of 1990 in the manner provided in paragraph (c):

1. The claimant previously established a benefit year during the base period determined under section 108.06 (4) of the statutes, as affected by this act.

2. An employer who paid wages to the claimant during the claimant's previous base period established under section 108.06 (4), 1985 stats., also paid wages to the claimant during the claimant's base period established under section 108.06 (4) of the statutes, as affected by this act.

3. The employer specified in subdivision 2 last paid wages to the claimant during his or her base period established under section 108.06 (4), 1985 stats., after January 1, 1988.

4. The department charged benefits to the account of the employer specified in subdivision 2 during the claimant's previously established benefit year.

(c) The department shall charge benefits otherwise chargeable to the account of an employer under the conditions described in paragraph (b) by determining the total wages paid to the claimant during his or her base period established under section 108.06 (4) of the statutes, as affected by this act, under the conditions described in paragraph (b) and the total wages paid to the claimant during that base period not subject to those conditions. The department shall charge the account of an employer specified in paragraph (b) for benefits only until the wages not subject to the conditions described in paragraph (b) are exhausted for purposes of determining benefit duration under section 108.06 (1) of the statutes, as affected by this act. Notwithstanding section 108.16 (6m) (a) of the statutes, as affected by this act, if the employer specified in paragraph (b) is subject to the contribution requirements in sections 108.17 and 108.18 of the statutes, the department shall charge the cost of any benefits not chargeable to that employer under this paragraph to the balancing account of the unemployment reserve fund. If the employer specified in paragraph (b) is not

subject to the contribution requirements of sections 108.17 and 108.18 of the statutes, the department shall charge any benefits not chargeable to that employer under this paragraph to the administrative account and pay the benefits from the appropriation under section 20.445 (1) (gd) of the statutes, as affected by this act.

(d) This subsection does not apply to the charging of benefits based on employment with the federal government.

(2) **WAIVER OF TARDY PAYMENT AND FILING FEES.** Notwithstanding section 108.205 of the statutes, as created by this act, the department of industry, labor and human relations may waive any tardy filing fee otherwise imposed upon an employer under section 108.22 (1) (a) for reports covering the period from January 1, 1988 to March 31, 1989, unless the department determines that an employer intentionally files a late report.

(3) **MINIMUM WEEKLY BENEFIT RATE IN 1988.** Notwithstanding the treatment of section 108.05 (1) of the statutes by SECTION 61 of this act, if a claimant establishes a benefit year prior to January 3, 1988, which extends beyond January 3, 1988, and earned an average weekly wage sufficient to qualify the claimant to receive unemployment compensation benefits under section 108.05 (1), 1985 stats., the claimant shall continue to be paid at least the minimum weekly benefit rate established under section 108.05 (1), 1985 stats., for all remaining weeks of benefits payable to the claimant during the benefit year, except as otherwise required by section 108.05 of the statutes.

SECTION 133. **Appropriation changes.** (1) There is transferred from the appropriation under section 20.445 (1) (gd) of the statutes, as affected by this act, to the unemployment interest repayment fund, as created by this act, all unencumbered moneys paid to the department of industry, labor and human relations under section 108.19 (1m) of the statutes for assessments made prior to the effective date of this subsection.

(2) Notwithstanding section 20.445 (1) (gd) of the statutes, as affected by this act, there shall be deposited into the unemployment interest repayment fund, as created by this act, all moneys payable to the department of industry, labor and human relations under section 108.19 (1m) of the statutes for assessments made prior to the effective date of this subsection.

SECTION 134. **Terminology changes.** (1) Whenever the term "calendar quarter" or "calendar quarters" appears in the following sections of the statutes, the term "quarter" or "quarters", respectively, is substituted: 108.02 (13) (e) 1 and (i) and (15) (j) 5, 108.16 (6) (a) and (8) (b) 2 and 4, 108.17 (1m) and 108.18 (2) (d).

(2) Wherever the term "employer" or "employer's" appears in the following section of the statutes, the

term "employing unit" or "employing unit's", respectively, is substituted: 108.10 (2) and (4).

**SECTION 135. Program responsibility changes.** In the sections of the statutes listed in Column A, the program responsibilities references shown in Column B are deleted and the program responsibilities references shown in Column C are inserted:

A	B	C
Statute Sections	References Deleted	References Inserted
15.191 (intro.)	108.13 (3)	108.13 (4)

**SECTION 136. 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:

A	B	C
Statute Sections	Old Cross-References	New Cross-References
20.445 (1)(ge)	108.04 (11)(c) and (13)(c)	108.04 (11)(c) and (13)(b)
108.03 (2)	108.06	108.07
108.04 (8)(d), as renumbered.	par. (a) or (b)	pars. (a) to (c)
108.05 (9)	108.13 (3)	108.13 (4)
108.09 (9)(c)	108.16 (2m) and (3)	108.04 (13)(c) and (d), 108.16 (3)
767.265 (3m)	108.13 (3)	108.13 (4)
767.265 (3m), as affected by 1985 Wisconsin Act 29	108.13 (3)	108.13 (4)
806.13	108.22 (2)	108.22 (2)(a)

**SECTION 137. Initial applicability.** (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.

(2) The treatment of sections 20.445 (1) (gd) (by SECTION 3), 108.03 (3), 108.04 (13) (c), (d), (e) and (f) and 108.16 (2m) and (6) (c) of the statutes applies to new claims filed for unemployment compensation benefits beginning on April 2, 1989.

(3) The creation of section 108.04 (2) (f) applies to benefits payable for weeks of unemployment commencing on or after the effective date of this subsection.

(4) The creation of section 108.04 (2) (e) of the statutes first applies to new claims filed for unemployment compensation benefits beginning on the first Sunday after the effective date of this subsection.

(5) The treatment of section 108.04 (4) (a) (by SECTION 28) and (b) (by SECTION 30) of the statutes applies to benefit years beginning on or after January 3, 1988.

(6) The treatment of section 108.04 (11) (b) of the statutes first applies to determinations issued under section 108.09 of the statutes in the week commencing on January 3, 1988.

(7) The treatment of section 108.04 (13) (a) and (b) of the statutes (both with respect to the application of section 108.04 (5), (6), (7) or (10) of the statutes) applies to employment separations occurring during or after the 3rd week commencing after the effective date of this subsection.

(8) The treatment of section 108.04 (13) (a) and (b) of the statutes (both with respect to the application of section 108.02 (15) of the statutes) first applies to new claims filed for unemployment compensation benefits beginning on the Sunday after the effective date of this subsection.

(9) The treatment of section 108.05 (1) (figure) (by SECTION 61) of the statutes applies to weeks of unemployment commencing on or after January 3, 1988.

(10) The treatment of section 108.10 (1) of the statutes applies to determinations issued under that subsection on or after the effective date of this subsection, and to determinations issued prior to the effective date of this subsection upon which a timely appeal has been filed but not heard on the effective date of this subsection.

(11) The creation of section 108.10 (7) of the statutes first applies to decisions of the labor and industry review commission issued on the effective date of this subsection.

(12) The treatment of sections 108.15 (3) (a) and (9) (a) and (c) and 108.151 (2) (b), (3) (a), (4) (a) 1 and 2 and (6) (a) of the statutes first applies to reelections

and terminations of reimbursement financing, assurances of reimbursement, elections of group reimbursement and terminations of such elections filed for the 1988 calendar year.

(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) (c) 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 on and after April 2, 1989.

(14) The treatment of section 108.16 (7) (c) of the statutes applies with respect to write-offs for contributions payable for the 1988 calendar year and thereafter, based upon the contribution rates specified in section 108.18 (4) of the statutes, as affected by this act.

(15) The treatment of section 108.18 (3m), (4) (figure), (9) (figure) and (12) of the statutes applies with respect to payrolls beginning on January 1, 1988.

(16) The creation of section 108.205 of the statutes and the treatment of sections 108.09 (2) (a), 108.15 (8) and 108.22 (1) (a), (b) and (d) of the statutes first apply to reports filed for the quarter ending on March 31, 1988.

**SECTION 138. Effective dates.** This act takes effect on the 4th Sunday commencing after publication, except as follows:

(1) The renumbering of section 108.06 (3) (a) of the statutes and the repeal of sections 108.02 (3), 108.04 (4) (bm), 108.06 (3) (c) and 108.09 (2) (am) of the statutes take effect on January 1, 1991.

(2) The treatment of section 767.265 (3m) of the statutes, as affected by 1985 Wisconsin Act 29, takes effect on the general effective date of the 1987-89 executive budget act.