

1991 Senate Bill 287

Date of enactment: **November 25, 1991**
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1991 WISCONSIN ACT 89

AN ACT *to repeal* 108.02 (21) (d), 108.04 (9) (b), 108.04 (13) (b) 2, 108.04 (17) (d) and 108.05 (8); *to renumber* 108.04 (9) (a) and 108.205; *to renumber and amend* 108.05 (1), 108.05 (3) (b), 108.09 (4) (e) and 108.101; *to consolidate, renumber and amend* 108.04 (13) (b) (intro.) and 1; *to amend* 20.445 (1) (gd) and (ge), 108.02 (4m), 108.02 (13) (a), 108.02 (15) (k) 14, 108.02 (15) (k) 17 and 18. c., 108.02 (15) (L), 108.04 (1) (a), 108.04 (4) (a) and (c), 108.04 (5) and (6), 108.04 (7) (h), 108.04 (7) (L) (intro.), 108.04 (8) (a) to (c), 108.04 (16) (a) (intro.), (b) and (c), 108.04 (17) (a), 108.04 (17) (e) and (f), 108.04 (18) (a), 108.05 (1m), 108.05 (3) (a), 108.05 (7) (a) and (b), 108.05 (9), 108.06 (2) (c), 108.06 (5) (a), 108.07 (1), 108.07 (3), 108.09 (5) (d), 108.14 (7) (a), 108.141 (3g) (a) 2, 108.151 (4) (a) 1 and 2, 108.16 (2) (em), 108.16 (6m) (a), 108.18 (9), 108.20 (3), 108.22 (1) (a) (intro.), 108.22 (1) (am) and (c), 108.22 (2) (a), (3) and (9), 859.02 (2) (a) and 859.02 (2) (a); *to repeal and recreate* 108.02 (26), 108.04 (11) (b) and 108.17 (4); and *to create* 108.015, 108.02 (13) (L), 108.02 (15) (k) 19, 108.02 (23), 108.025, 108.04 (7) (o), 108.04 (11) (bm), 108.05 (1) (b) to (d), 108.05 (3) (b) 1. b., 108.066, 108.07 (5m), 108.09 (4) (e) 1 to 3, 108.101 (2) to (4), 108.16 (2) (g) and (h), 108.18 (9e), 108.205 (2), 108.22 (1) (ae), 108.22 (1m) and 108.24 (4) of the statutes, **relating to:** various changes in the unemployment compensation law and treatment of unemployment compensation claims in probate proceedings, granting rule-making authority and providing a penalty.

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

SECTION 1. 20.445 (1) (gd) and (ge) of the statutes are 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) (b)~~ and 108.22 and assessments under s. 108.19 (1m), all moneys not appropriated under par. (ge) and (gf) for the payment of benefits specified in s. 108.07 (5) and 1987 Wisconsin Act 38, section 132 (1) (c), for the payment of interest to employers under s. 108.17 (3m) 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, and for payments made to the unemployment reserve fund to obtain a lower interest rate or deferral of interest payments on these advances, except as otherwise provided in ss. 108.19 (1q) and 108.20.

(ge) *Unemployment reserve fund research.* From the moneys received as interest and penalties collected under ss. 108.04 (11) (c) and ~~(13) (b)~~ and 108.22, the amounts in the schedule for research relating to the current and anticipated condition of the unemployment reserve fund under s. 108.14 (6).

SECTION 2. 108.015 of the statutes is created to read:
108.015 Construction. Unless the department otherwise provides by rule, s. 108.02 (26) shall be interpreted consistently with 26 USC 3306 (b).

SECTION 3. 108.02 (4m) of the statutes is amended to read:

108.02 (4m) **BASE PERIOD WAGES.** “Base period wages” means all ~~payments~~ wages which are ~~made paid~~ 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 or temporary partial 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 that the employe would have received in the employment during his or her base period, but not exceeding the amount, when combined with other wages, that the employe would have earned but for the disability. "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 4. 108.02 (13) (a) of the statutes is amended to read:

108.02 (13) (a) "Employer" 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, any partnership or partnerships consisting of the same partners, except as provided in par. (L), and any fraternal benefit society as defined in s. 614.01 (1) (a), which is subject to this chapter under the statutes of 1975, or 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.

SECTION 5. 108.02 (13) (L) of the statutes is created to read:

108.02 (13) (L) "Employer" means all partnerships consisting of the same partners except that "employer" means each partnership consisting of the same partners if:

1. Each partnership maintains separate accounting records;
2. Each partnership otherwise qualifies as an "employer" under this subsection;
3. Each partnership files a written request with the department to be treated as an "employer"; and
4. The department approves the requests.

SECTION 6. 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 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 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 the employer are less than 40 times ~~the individual's weekly benefit rate under s. 108.05 (1)~~ the wages required to start a benefit year under s. 108.04 (4) (a), unless the individual was paid 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, other than work performed for the canning employer, during the 4 most recently completed quarters preceding the individual's first week of employment by the canning employer within that year;

SECTION 7. 108.02 (15) (k) 17. and 18. c. of the statutes are amended to read:

108.02 (15) (k) 17. In any type of maritime service specifically excluded from coverage under the federal unemployment tax act; ~~or~~

18. c. The amount of the lease payment is not contingent upon the income generated through the use of the motor vehicle or equipment during the lease term; or

SECTION 8. 108.02 (15) (k) 19. of the statutes is created to read:

108.02 (15) (k) 19. Performed by an individual for a seasonal employer if the individual received written notice from the seasonal employer prior to performing any service for the employer that such service is potentially excludable under this subdivision unless:

a. The individual is employed by the seasonal employer for a period of 90 days or more, whether or not service is actually performed on each such day, during any season, as determined under s. 108.066, that includes any portion of the individual's base period; or

b. The individual is paid wages of \$500 or more during his or her base period for services performed for at least one employer, other than the seasonal employer, in employment or other work covered by the unemployment compensation law of any state or the federal government.

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

108.02 (15) (L) "Employment" includes an individual's service for an employer organized as a corporation in which the individual is a principal officer 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 elec-~~

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tion of noncoverage under this paragraph. To be effective for a calendar year, an employer shall file a notice of election or reelection no later than March 31 of that year. A notice of election or reelection is timely under this subsection if it is received by the department no later than March 31 or, if March 31 falls on a Saturday, Sunday or legal holiday under state or federal law, the next following day which is not a Saturday, Sunday or legal holiday under state or federal law, or if mailed is either post-marked by that date or received by the department no later than 3 days after that date. An election is effective for each calendar year until the employer files a timely notice of reelection. A 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. In this paragraph, “principal officer” means an individual named as a principal officer in the corporation’s most recent annual report or, if that information is not current, an individual holding an office described in the corporation’s most recent annual report as a principal officer as provided in s. 108.025.

SECTION 10. 108.02 (21) (d) of the statutes is repealed.

SECTION 11. 108.02 (23) of the statutes is created to read:

108.02 (23) SEASONAL EMPLOYER. “Seasonal employer” means an employer designated by the department under s. 108.066.

SECTION 12. 108.02 (26) of the statutes is repealed and recreated to read:

108.02 (26) WAGES. (a) Unless the department otherwise specifies by rule, “wages” means all remuneration for employment, including the cash value of all remuneration, including benefits, paid in any medium other than cash, except that “wages” does not include:

1. That part of the remuneration which, after remuneration, other than remuneration referred to in subds. 2 to 14, equal to \$7,000 with respect to employment has been paid to an individual by an employer during any year, is paid to such individual by such employer during such year. If an employer during any year acquires substantially all of the property used in a trade or business of another employer, or used in a separate unit of a trade or business of a predecessor, and immediately after the acquisition employs in its trade or business an individual who immediately prior to the acquisition was employed in the trade or business of such predecessor, then, for the purpose of determining whether the successor employer has paid remuneration, other than remuneration referred to in subds. 2 to 14, with respect to employment equal to \$7,000 to such individual during such year, any remuneration, other than remuneration referred to in subds. 2 to 14, with respect to employment paid, or considered under this subdivision as having been paid, to such individual

by such predecessor during such year and prior to such acquisition shall be considered as having been paid by such successor employer.

2. The amount of any payment, including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment, made to, or on behalf of, an employe or any of his or her dependents under a plan or system established by an employer which makes provision for its employes generally, or for its employes generally and their dependents, or for a class or classes of its employes, or for a class or classes of its employes, and their dependents, on account of:

a. Sickness or accident disability, except that in the case of payments made to an employe or any of his or her dependents, “wages” excludes only payments which are received under a worker’s compensation law;

b. Medical or hospitalization expenses in connection with sickness or accident disability; or

c. Death.

3. Any payment on account of sickness or accident disability, or medical or hospitalization expenses in connection with sickness or accident disability, made by an employer to, or on behalf of, an employe after the expiration of 6 months following the last month in which the employe worked for such employer.

4. Any payment made to, or on behalf of, an employe or his or her beneficiary:

a. From or to a trust described in 26 USC 401 (a) which is exempt from tax under 26 USC 501 (a) at the time of such payment unless such payment is made to an employe of the trust as remuneration for services rendered as such employe and not as a beneficiary of the trust;

b. Under or to an annuity plan which, at the time of such payment, is a plan described in 26 USC 403 (a);

c. Under a simplified employe pension, as defined in 26 USC 408 (k) (1), other than any contributions described in 26 USC 408 (k) (6);

d. Under or to an annuity contract described in 26 USC 403 (b), other than a payment for the purchase of such contract which is made by reason of a salary reduction agreement, whether evidenced by a written instrument or otherwise;

e. Under or to an exempt governmental deferred compensation plan, as defined in 26 USC 3121 (v) (3);

f. To supplement pension benefits under a plan or trust described in subd. 4. a. to e. to take into account some portion or all of the increase in the cost of living, as determined by the U.S. secretary of labor, since retirement but only if such supplemental payments are under a plan which is treated as a welfare plan under 29 USC 1002 (2) (B) (ii); or

g. Under a cafeteria plan, within the meaning of 26 USC 125 if such payment would not be treated as wages without regard to such plan and it is reasonable to believe that, if 26 USC 125 applied for purposes of this para-

graph, 26 USC 125 would not treat any wages as constructively received.

5. The payment by an employer, without deduction from the remuneration of the employee; of:

a. The tax imposed on an employee under 26 USC 3101; or

b. Any payment required from an employee under a state unemployment compensation law, with respect to remuneration paid to an employee for domestic service in a private home of the employer or for agricultural labor.

6. Remuneration paid in any medium other than cash to an employee for service not in the course of the employer's trade or business.

7. Remuneration paid to or on behalf of an employee if and to the extent that at the time of the payment of such remuneration it is reasonable to believe that a corresponding deduction is allowable under 26 USC 217, determined without regard to 26 USC 274 (n).

8. Any payment or series of payments by an employer to an employee or any of his or her dependents which is paid:

a. Upon or after the termination of an employee's employment relationship because of death or retirement for disability; and

b. Under a plan established by the employer which makes provision for its employees generally or a class or classes of its employees, or for such employees or class or classes of employees and their dependents, other than any such payment or series of payments which would have been paid if the employee's employment relationship had not been so terminated.

9. Remuneration for agricultural labor paid in any medium other than cash.

10. Any contribution, payment, or service, provided by an employer which may be excluded from the gross income of an employee, or the employee's spouse or dependents, under the provisions of 26 USC 120 relating to amounts received under qualified group legal services plans.

11. Any payment made, or benefit furnished, to or for the benefit of an employee if at the time of such payment or such furnishing it is reasonable to believe that the employee will be able to exclude such payment or benefit from income under 26 USC 127 or 129.

12. The value of any meals or lodging furnished by or on behalf of the employer if at the time of such furnishing it is reasonable to believe that the employee will be able to exclude such items from income under 26 USC 119.

13. Any payment made by an employer to a survivor or the estate of a former employee after the year in which such employee died.

14. Any benefit provided to or on behalf of an employee if at the time such benefit is provided it is reasonable to believe that the employee will be able to

exclude such benefit from income under 26 USC 74 (c), 117 or 132.

(b) Unless the department otherwise specifies by rule, "wages" includes and excludes any item that is included or excluded from the definition of "wages" under 26 USC 3306 (b) by any federal law enacted after October 1, 1991.

SECTION 13. 108.025 of the statutes is created to read:

108.025 Coverage of certain corporate officers.

(1) In this section, "principal officer" means an individual named as a principal officer in the corporation's most recent annual report or, if that information is not current, an individual holding an office described in the corporation's most recent annual report as a principal officer.

(2) If an employer having no annual payroll for the calendar year preceding an election or an employer having an annual payroll of less than the amount specified in s. 108.18 (9) which establishes separate solvency contribution rates 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.

(3) An election of an employer under this section does not apply in any calendar year if the annual payroll of the employer for the preceding calendar year equaled or exceeded the amount specified in s. 108.18 (9) which establishes separate solvency contribution rates.

(4) An employer which files an election under this section may reelect coverage of its principal officers under this section 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 noncoverage under this section.

(5) To be effective for any calendar year, a notice of election or reelection must be received by the department no later than March 31 except that in the case of an employing unit which becomes an employer during a calendar year, notice of election must be received by the department no later than the date on which the initial contributions of the employer become payable under s. 108.17 (1m), and except that if the due date for a notice of election or reelection falls on 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. If a notice of election or reelection is mailed, it is timely if it is either postmarked by the due date or received by the department no later than 3 days after that date. An election is effective for each calendar year until the employer files a timely notice of reelection.

(6) A principal officer has a direct or indirect substantial ownership interest in a corporation under this section if 25% or more of the ownership interest, however desig-

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nated or evidenced, in the corporation is owned or controlled, directly or indirectly, by the officer.

SECTION 14. 108.04 (1) (a) of the statutes is amended to read:

108.04 (1) (a) An employe employe's eligibility for benefits shall be ineligible for benefits reduced for any week in which 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 unable to ~~do his or her~~ perform, some or all of such available work. For purposes of this paragraph, the department shall treat the amount that the employe would have earned as wages for that week in such available work as wages earned by the employe and shall apply the method specified in s. 108.05 (3) (a) to compute the benefits payable to the employe. The department shall estimate wages that an employe would have earned if it is not possible to compute the exact amount of wages that would have been earned by the employe.

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

108.04 (4) (a) A claimant is not eligible to start a benefit year unless the claimant has base period wages equal to at least ~~34~~ 30 times the claimant's weekly benefit rate under s. 108.05 (1), including combined wages equal to at least ~~40~~ 8 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.

(c) An employe is not eligible to start a new benefit year unless, subsequent to the start of the employe's most recent benefit year in which benefits were paid to the employe, the employe has ~~performed some actual wage-earning services~~ earned wages equal to at least 5 times the employe's weekly benefit rate under s. 108.05 (1) for the employe's most recent benefit year in employment or other work covered by the unemployment compensation law of any state or the federal government ~~subsequent to the start of the most recent benefit year in which benefits were paid to the employe.~~

SECTION 16. 108.04 (5) and (6) of the statutes are amended 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. The department shall, by rule, prescribe the conditions under which an employe's possession, use or impairment due to use of a controlled substance, as defined in s. 161.01 (4), or an employe's violation of a work rule relating to controlled substances testing constitutes misconduct. This subsection does not preclude an employe ~~which~~ who 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 connected with the employe's work is ineligible to receive benefits until ~~5~~ 3 weeks have elapsed since the end of the week in which the suspension occurs or until the suspension is terminated, whichever occurs first. The department shall, by rule, prescribe the conditions under which an employe's possession, use or impairment due to use of a controlled substance, as defined in s. 161.01 (4), or an employe's violation of a work rule relating to controlled substances testing constitutes good cause for suspension. This subsection does not preclude an employe from establishing a benefit year during a period in which the employe is ineligible to receive benefits under this subsection if the employe qualifies to establish a benefit year under s. 108.06 (2) (a).

SECTION 17. 108.04 (7) (h) of the statutes is amended to read:

108.04 (7) (h) The department shall charge to the fund's balancing account benefits paid to an employe that are otherwise chargeable to the account of an employer that is subject to the contribution requirements of ss. 108.17 and 108.18 if the employe voluntarily terminates employment with that employer and par. (a), (c), (d), (e), (k) ~~or~~ (L) or (o) applies.

SECTION 18. 108.04 (7) (L) (intro.) of the statutes is amended to read:

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

SECTION 19. 108.04 (7) (o) of the statutes is created to read:

108.04 (7) (o) Paragraph (a) does not apply to an employe who terminates his or her work in one of 2 or more concurrently held positions, at least one of which consists of more than 30 hours per week, if the employe terminates his or her work before receiving notice of termination from a position which consists of more than 30 hours per week.

SECTION 20. 108.04 (8) (a) to (c) of the statutes are amended to read:

108.04 (8) (a) If an employe fails, without good cause, to accept suitable work when offered, the employe is ineligible to receive benefits until 7 ~~4~~ 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 ~~4~~ 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 accept suitable work when offered prior to establishing a benefit year, the employe's base period wages under s. 108.06 (1) shall be reduced by 50% unless the employe requalifies for benefits under this paragraph after the failure occurs. 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 based on employment prior to the week in which the failure occurs with the employer which offered the work shall be reduced by 50% when computing the employe's base period wages under s. 108.06 (1) for purposes of benefit entitlement in a subsequent benefit year if the failure occurs during the base period for that benefit year.~~ This paragraph does not preclude an employe from establishing a benefit year during a period in which the employe is ineligible to receive benefits under this paragraph if the employe qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall charge to the fund's balancing account any benefits otherwise chargeable to the account of an employer that is subject to the contribution requirements under ss. 108.17 and 108.18 whenever an employe of that employer 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 ~~4~~ 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 ~~4~~ 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).

(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 ~~4~~ 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 ~~4~~ 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 an employe receives actual notice of the a recall to work, par. (a) applies in lieu of this paragraph.

SECTION 21. 108.04 (9) (a) of the statutes is renumbered 108.04 (9).

SECTION 22. 108.04 (9) (b) of the statutes is repealed.

SECTION 23. 108.04 (11) (b) of the statutes is repealed and recreated to read:

108.04 (11) (b) The department shall also require any claimant to forfeit for an act of concealment the following amount of benefits:

1. Not less than 25% of nor more than 4 times the claimant's benefit rate under s. 108.05 (1) for the week for which the claim is made for any single act of concealment which results in an overpayment of less than 50% of that benefit rate; or

2. Not less than one nor more than 4 times the claimant's benefit rate under s. 108.05 (1) for the week for which the claim is made for any single act of concealment which results in an overpayment of 50% or more of that benefit rate.

SECTION 24. 108.04 (11) (bm) of the statutes is created to read:

108.04 (11) (bm) The forfeiture established under par. (b) may be applied against benefits which would otherwise become payable to the claimant for weeks of

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unemployment occurring after the week of concealment and within 6 years after the date of an initial determination issued under s. 108.09 finding that a concealment occurred. If no benefit rate applies to the week for which the claim is made, the department shall use the claimant's benefit rate for the claimant's next benefit year beginning after the week of concealment to determine the forfeiture amount. If the benefits forfeited would otherwise be chargeable to an employer's account, the department shall charge the amount of benefits forfeited to the employer's account and shall credit the fund's balancing account for that amount. Any forfeiture amount of less than \$1 shall be rounded up to the nearest whole dollar.

SECTION 25. 108.04 (13) (b) (intro.) and 1 of the statutes are consolidated, renumbered 108.04 (13) (b) and amended to read:

108.04 (13) (b) If an employer fails to file the required wage report under s. 108.205 for an employee who has claimed benefits from the employer's account: ~~1. The~~ the department may compute and proceed to pay the benefits thus claimed, based on the claimant's statements and any other information then available.

SECTION 26. 108.04 (13) (b) 2. of the statutes is repealed.

SECTION 27. 108.04 (16) (a) (intro.), (b) and (c) of the statutes are amended to read:

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

(b) The requalifying employment requirement ~~and the benefit reduction provisions~~ under subs. (7) and (8) and the general qualifying requirements under sub. (2) do not apply to an individual as a result of the individual's enrollment in, training or leaving unsuitable work ~~that was not suitable to enter, or continue~~ training under 19 USC 2296.

(c) Benefits may not be denied to an otherwise eligible individual under par. (a) who is enrolled in a program under the plan of any state for training for dislocated workers ~~authorized under 29 USC 1652 1661,~~ notwithstanding the failure of such training to meet any of the requirements of par. (a) 1. to 4.

SECTION 28. 108.04 (17) (a) of the statutes is amended to read:

108.04 (17) (a) An employe of an educational institution or an employe of a government unit or nonprofit organization who provides services to or on behalf of an educational institution and who performs services in an instructional, research or principal administrative capacity is ineligible for benefits based on such services for any week of unemployment which occurs ~~during a period~~ between 2 successive academic years or, between 2 regu-

lar terms, whether or not successive, or between 2 regularly scheduled periods of employment which are different from an academic year or regular term, if ~~such the~~ the employe performed such services in the first such academic year ~~or term~~ or period and if there is a contract or a reasonable assurance that ~~such the~~ the employe will perform such services in the 2nd such academic year ~~or term~~ or period.

SECTION 29. 108.04 (17) (d) of the statutes is repealed.

SECTION 30. 108.04 (17) (e) and (f) of the statutes are amended 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) (c)~~ 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) (c)~~ 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) (c)~~ apply. An employe who established a benefit year prior to becoming ineligible to receive benefits under pars. (a) to ~~(d) (c)~~ 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) (c)~~ 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 31. 108.04 (18) (a) of the statutes is amended to read:

108.04 (18) (a) The wages paid to an employe who performed services while the employe was an alien shall, 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 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 immigra-

tion 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 32. 108.05 (1) of the statutes is renumbered 108.05 (1) (a), and 108.05 (1) (a) (intro.), as renumbered, is amended to read:

108.05 (1) (a) (intro.) Each eligible employe shall be paid benefits for each week of total unemployment which commences prior to January 5, 1992, at the weekly benefit rate specified in this subsection.—The paragraph. Unless sub. (1m) applies, the weekly benefit rate shall

108.05 (1) (b) Each eligible employe shall be paid benefits for each week of total unemployment which commences on or after January 5, 1992, and before July 5, 1992, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4% of the employe's base period wages which were paid during that quarter of the employe's base period in which the employe was paid the highest total wages, rounded down to the nearest whole dollar, except that if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employe and if that amount is more than the maximum amount shown in the following schedule, the employe's weekly benefit rate shall be the maximum amount shown in the following schedule and except that if the employe's benefits are exhausted during any week under s. 108.06 (1), the employe shall be paid the remaining amount of benefits payable to the employe in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (b) following]

equal 4% of the employe's base period wages which were paid during that quarter of the employe's base period in which the employe was paid the highest total wages, rounded down to the nearest whole dollar, except that if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employe and if that amount is more than the maximum amount shown in the following schedule, the employe's weekly benefit rate shall be the maximum amount shown in the following schedule: [See Figure 108.05 (1) (a) following]

SECTION 33. 108.05 (1) (b) to (d) of the statutes are created to read:

Figure: 108.05 (1) (b)

Line	Highest Quarterly Wages Paid	Weekly Benefit Rate
1.	Under	\$1,075.00\$ 0
2.	1,075.00 to	1,099.99 43
3.	1,100.00 to	1,124.99 44
4.	1,125.00 to	1,149.99 45
5.	1,150.00 to	1,174.99 46
6.	1,175.00 to	1,199.99 47
7.	1,200.00 to	1,224.99 48
8.	1,225.00 to	1,249.99 49
9.	1,250.00 to	1,274.99 50
10.	1,275.00 to	1,299.99 51
11.	1,300.00 to	1,324.99 52
12.	1,325.00 to	1,349.99 53
13.	1,350.00 to	1,374.99 54
14.	1,375.00 to	1,399.99 55
15.	1,400.00 to	1,424.99 56
16.	1,425.00 to	1,449.99 57
17.	1,450.00 to	1,474.99 58
18.	1,475.00 to	1,499.99 59
19.	1,500.00 to	1,524.99 60
20.	1,525.00 to	1,549.99 61
21.	1,550.00 to	1,574.99 62
22.	1,575.00 to	1,599.99 63
23.	1,600.00 to	1,624.99 64
24.	1,625.00 to	1,649.99 65
25.	1,650.00 to	1,674.99 66

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26.	1,675.00 to 1,699.99	67
27.	1,700.00 to 1,724.99	68
28.	1,725.00 to 1,749.99	69
29.	1,750.00 to 1,774.99	70
30.	1,775.00 to 1,799.99	71
31.	1,800.00 to 1,824.99	72
32.	1,825.00 to 1,849.99	73
33.	1,850.00 to 1,874.99	74
34.	1,875.00 to 1,899.99	75
35.	1,900.00 to 1,924.99	76
36.	1,925.00 to 1,949.99	77
37.	1,950.00 to 1,974.99	78
38.	1,975.00 to 1,999.99	79
39.	2,000.00 to 2,024.99	80
40.	2,025.00 to 2,049.99	81
41.	2,050.00 to 2,074.99	82
42.	2,075.00 to 2,099.99	83
43.	2,100.00 to 2,124.99	84
44.	2,125.00 to 2,149.99	85
45.	2,150.00 to 2,174.99	86
46.	2,175.00 to 2,199.99	87
47.	2,200.00 to 2,224.99	88
48.	2,225.00 to 2,249.99	89
49.	2,250.00 to 2,274.99	90
50.	2,275.00 to 2,299.99	91
51.	2,300.00 to 2,324.99	92
52.	2,325.00 to 2,349.99	93
53.	2,350.00 to 2,374.99	94
54.	2,375.00 to 2,399.99	95
55.	2,400.00 to 2,424.99	96
56.	2,425.00 to 2,449.99	97
57.	2,450.00 to 2,474.99	98
58.	2,475.00 to 2,499.99	99
59.	2,500.00 to 2,524.99	100
60.	2,525.00 to 2,549.99	101
61.	2,550.00 to 2,574.99	102
62.	2,575.00 to 2,599.99	103
63.	2,600.00 to 2,624.99	104
64.	2,625.00 to 2,649.99	105
65.	2,650.00 to 2,674.99	106
66.	2,675.00 to 2,699.99	107
67.	2,700.00 to 2,724.99	108
68.	2,725.00 to 2,749.99	109
69.	2,750.00 to 2,774.99	110
70.	2,775.00 to 2,799.99	111
71.	2,800.00 to 2,824.99	112
72.	2,825.00 to 2,849.99	113
73.	2,850.00 to 2,874.99	114
74.	2,875.00 to 2,899.99	115
75.	2,900.00 to 2,924.99	116
76.	2,925.00 to 2,949.99	117
77.	2,950.00 to 2,974.99	118
78.	2,975.00 to 2,999.99	119
79.	3,000.00 to 3,024.99	120
80.	3,025.00 to 3,049.99	121
81.	3,050.00 to 3,074.99	122

82.	3,075.00 to 3,099.99	123
83.	3,100.00 to 3,124.99	124
84.	3,125.00 to 3,149.99	125
85.	3,150.00 to 3,174.99	126
86.	3,175.00 to 3,199.99	127
87.	3,200.00 to 3,224.99	128
88.	3,225.00 to 3,249.99	129
89.	3,250.00 to 3,274.99	130
90.	3,275.00 to 3,299.99	131
91.	3,300.00 to 3,324.99	132
92.	3,325.00 to 3,349.99	133
93.	3,350.00 to 3,374.99	134
94.	3,375.00 to 3,399.99	135
95.	3,400.00 to 3,424.99	136
96.	3,425.00 to 3,449.99	137
97.	3,450.00 to 3,474.99	138
98.	3,475.00 to 3,499.99	139
99.	3,500.00 to 3,524.99	140
100.	3,525.00 to 3,549.99	141
101.	3,550.00 to 3,574.99	142
102.	3,575.00 to 3,599.99	143
103.	3,600.00 to 3,624.99	144
104.	3,625.00 to 3,649.99	145
105.	3,650.00 to 3,674.99	146
106.	3,675.00 to 3,699.99	147
107.	3,700.00 to 3,724.99	148
108.	3,725.00 to 3,749.99	149
109.	3,750.00 to 3,774.99	150
110.	3,775.00 to 3,799.99	151
111.	3,800.00 to 3,824.99	152
112.	3,825.00 to 3,849.99	153
113.	3,850.00 to 3,874.99	154
114.	3,875.00 to 3,899.99	155
115.	3,900.00 to 3,924.99	156
116.	3,925.00 to 3,949.99	157
117.	3,950.00 to 3,974.99	158
118.	3,975.00 to 3,999.99	159
119.	4,000.00 to 4,024.99	160
120.	4,025.00 to 4,049.99	161
121.	4,050.00 to 4,074.99	162
122.	4,075.00 to 4,099.99	163
123.	4,100.00 to 4,124.99	164
124.	4,125.00 to 4,149.99	165
125.	4,150.00 to 4,174.99	166
126.	4,175.00 to 4,199.99	167
127.	4,200.00 to 4,224.99	168
128.	4,225.00 to 4,249.99	169
129.	4,250.00 to 4,274.99	170
130.	4,275.00 to 4,299.99	171
131.	4,300.00 to 4,324.99	172
132.	4,325.00 to 4,349.99	173
133.	4,350.00 to 4,374.99	174
134.	4,375.00 to 4,399.99	175
135.	4,400.00 to 4,424.99	176
136.	4,425.00 to 4,449.99	177
137.	4,450.00 to 4,474.99	178

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138.	4,475.00 to 4,499.99	179
139.	4,500.00 to 4,524.99	180
140.	4,525.00 to 4,549.99	181
141.	4,550.00 to 4,574.99	182
142.	4,575.00 to 4,599.99	183
143.	4,600.00 to 4,624.99	184
144.	4,625.00 to 4,649.99	185
145.	4,650.00 to 4,674.99	186
146.	4,675.00 to 4,699.99	187
147.	4,700.00 to 4,724.99	188
148.	4,725.00 to 4,749.99	189
149.	4,750.00 to 4,774.99	190
150.	4,775.00 to 4,799.99	191
151.	4,800.00 to 4,824.99	192
152.	4,825.00 to 4,849.99	193
153.	4,850.00 to 4,874.99	194
154.	4,875.00 to 4,899.99	195
155.	4,900.00 to 4,924.99	196
156.	4,925.00 to 4,949.99	197
157.	4,950.00 to 4,974.99	198
158.	4,975.00 to 4,999.99	199
159.	5,000.00 to 5,024.99	200
160.	5,025.00 to 5,049.99	201
161.	5,050.00 to 5,074.99	202
162.	5,075.00 to 5,099.99	203
163.	5,100.00 to 5,124.99	204
164.	5,125.00 to 5,149.99	205
165.	5,150.00 to 5,174.99	206
166.	5,175.00 to 5,199.99	207
167.	5,200.00 to 5,224.99	208
168.	5,225.00 to 5,249.99	209
169.	5,250.00 to 5,274.99	210
170.	5,275.00 to 5,299.99	211
171.	5,300.00 to 5,324.99	212
172.	5,325.00 to 5,349.99	213
173.	5,350.00 to 5,374.99	214
174.	5,375.00 to 5,399.99	215
175.	5,400.00 to 5,424.99	216
176.	5,425.00 to 5,449.99	217
177.	5,450.00 to 5,474.99	218
178.	5,475.00 to 5,499.99	219
179.	5,500.00 to 5,524.99	220
180.	5,525.00 to 5,549.99	221
181.	5,550.00 to 5,574.99	222
182.	5,575.00 to 5,599.99	223
183.	5,600.00 to 5,624.99	224
184.	5,625.00 to 5,649.99	225
185.	5,650.00 to 5,674.99	226
186.	5,675.00 to 5,699.99	227
187.	5,700.00 to 5,724.99	228
188.	5,725.00 to 5,749.99	229
189.	5,750.00 and over	230

(c) Each eligible employe shall be paid benefits for each week of total unemployment which commences on or after July 5, 1992, and before January 3, 1993, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies,

the weekly benefit rate shall equal 4% of the employee's base period wages which were paid during that quarter of the employee's base period in which the employee 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 employee and if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (c) following]

Figure: 108.05 (1) (c)

Line	Highest Quarterly Wages Paid	Weekly Benefit Rate
1.	Under \$1,125.00	\$ 0
2.	1,125.00 to 1,149.99	45
3.	1,150.00 to 1,174.99	46
4.	1,175.00 to 1,199.99	47
5.	1,200.00 to 1,224.99	48
6.	1,225.00 to 1,249.99	49
7.	1,250.00 to 1,274.99	50
8.	1,275.00 to 1,299.99	51
9.	1,300.00 to 1,324.99	52
10.	1,325.00 to 1,349.99	53
11.	1,350.00 to 1,374.99	54
12.	1,375.00 to 1,399.99	55
13.	1,400.00 to 1,424.99	56
14.	1,425.00 to 1,449.99	57
15.	1,450.00 to 1,474.99	58
16.	1,475.00 to 1,499.99	59
17.	1,500.00 to 1,524.99	60
18.	1,525.00 to 1,549.99	61
19.	1,550.00 to 1,574.99	62
20.	1,575.00 to 1,599.99	63
21.	1,600.00 to 1,624.99	64
22.	1,625.00 to 1,649.99	65
23.	1,650.00 to 1,674.99	66
24.	1,675.00 to 1,699.99	67
25.	1,700.00 to 1,724.99	68
26.	1,725.00 to 1,749.99	69
27.	1,750.00 to 1,774.99	70
28.	1,775.00 to 1,799.99	71
29.	1,800.00 to 1,824.99	72
30.	1,825.00 to 1,849.99	73
31.	1,850.00 to 1,874.99	74
32.	1,875.00 to 1,899.99	75
33.	1,900.00 to 1,924.99	76
34.	1,925.00 to 1,949.99	77
35.	1,950.00 to 1,974.99	78
36.	1,975.00 to 1,999.99	79
37.	2,000.00 to 2,024.99	80
38.	2,025.00 to 2,049.99	81
39.	2,050.00 to 2,074.99	82
40.	2,075.00 to 2,099.99	83
41.	2,100.00 to 2,124.99	84
42.	2,125.00 to 2,149.99	85

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43.	2,150.00 to 2,174.99	86
44.	2,175.00 to 2,199.99	87
45.	2,200.00 to 2,224.99	88
46.	2,225.00 to 2,249.99	89
47.	2,250.00 to 2,274.99	90
48.	2,275.00 to 2,299.99	91
49.	2,300.00 to 2,324.99	92
50.	2,325.00 to 2,349.99	93
51.	2,350.00 to 2,374.99	94
52.	2,375.00 to 2,399.99	95
53.	2,400.00 to 2,424.99	96
54.	2,425.00 to 2,449.99	97
55.	2,450.00 to 2,474.99	98
56.	2,475.00 to 2,499.99	99
57.	2,500.00 to 2,524.99	100
58.	2,525.00 to 2,549.99	101
59.	2,550.00 to 2,574.99	102
60.	2,575.00 to 2,599.99	103
61.	2,600.00 to 2,624.99	104
62.	2,625.00 to 2,649.99	105
63.	2,650.00 to 2,674.99	106
64.	2,675.00 to 2,699.99	107
65.	2,700.00 to 2,724.99	108
66.	2,725.00 to 2,749.99	109
67.	2,750.00 to 2,774.99	110
68.	2,775.00 to 2,799.99	111
69.	2,800.00 to 2,824.99	112
70.	2,825.00 to 2,849.99	113
71.	2,850.00 to 2,874.99	114
72.	2,875.00 to 2,899.99	115
73.	2,900.00 to 2,924.99	116
74.	2,925.00 to 2,949.99	117
75.	2,950.00 to 2,974.99	118
76.	2,975.00 to 2,999.99	119
77.	3,000.00 to 3,024.99	120
78.	3,025.00 to 3,049.99	121
79.	3,050.00 to 3,074.99	122
80.	3,075.00 to 3,099.99	123
81.	3,100.00 to 3,124.99	124
82.	3,125.00 to 3,149.99	125
83.	3,150.00 to 3,174.99	126
84.	3,175.00 to 3,199.99	127
85.	3,200.00 to 3,224.99	128
86.	3,225.00 to 3,249.99	129
87.	3,250.00 to 3,274.99	130
88.	3,275.00 to 3,299.99	131
89.	3,300.00 to 3,324.99	132
90.	3,325.00 to 3,349.99	133
91.	3,350.00 to 3,374.99	134
92.	3,375.00 to 3,399.99	135
93.	3,400.00 to 3,424.99	136
94.	3,425.00 to 3,449.99	137
95.	3,450.00 to 3,474.99	138
96.	3,475.00 to 3,499.99	139
97.	3,500.00 to 3,524.99	140
98.	3,525.00 to 3,549.99	141

99.	3,550.00 to 3,574.99	142
100.	3,575.00 to 3,599.99	143
101.	3,600.00 to 3,624.99	144
102.	3,625.00 to 3,649.99	145
103.	3,650.00 to 3,674.99	146
104.	3,675.00 to 3,699.99	147
105.	3,700.00 to 3,724.99	148
106.	3,725.00 to 3,749.99	149
107.	3,750.00 to 3,774.99	150
108.	3,775.00 to 3,799.99	151
109.	3,800.00 to 3,824.99	152
110.	3,825.00 to 3,849.99	153
111.	3,850.00 to 3,874.99	154
112.	3,875.00 to 3,899.99	155
113.	3,900.00 to 3,924.99	156
114.	3,925.00 to 3,949.99	157
115.	3,950.00 to 3,974.99	158
116.	3,975.00 to 3,999.99	159
117.	4,000.00 to 4,024.99	160
118.	4,025.00 to 4,049.99	161
119.	4,050.00 to 4,074.99	162
120.	4,075.00 to 4,099.99	163
121.	4,100.00 to 4,124.99	164
122.	4,125.00 to 4,149.99	165
123.	4,150.00 to 4,174.99	166
124.	4,175.00 to 4,199.99	167
125.	4,200.00 to 4,224.99	168
126.	4,225.00 to 4,249.99	169
127.	4,250.00 to 4,274.99	170
128.	4,275.00 to 4,299.99	171
129.	4,300.00 to 4,324.99	172
130.	4,325.00 to 4,349.99	173
131.	4,350.00 to 4,374.99	174
132.	4,375.00 to 4,399.99	175
133.	4,400.00 to 4,424.99	176
134.	4,425.00 to 4,449.99	177
135.	4,450.00 to 4,474.99	178
136.	4,475.00 to 4,499.99	179
137.	4,500.00 to 4,524.99	180
138.	4,525.00 to 4,549.99	181
139.	4,550.00 to 4,574.99	182
140.	4,575.00 to 4,599.99	183
141.	4,600.00 to 4,624.99	184
142.	4,625.00 to 4,649.99	185
143.	4,650.00 to 4,674.99	186
144.	4,675.00 to 4,699.99	187
145.	4,700.00 to 4,724.99	188
146.	4,725.00 to 4,749.99	189
147.	4,750.00 to 4,774.99	190
148.	4,775.00 to 4,799.99	191
149.	4,800.00 to 4,824.99	192
150.	4,825.00 to 4,849.99	193
151.	4,850.00 to 4,874.99	194
152.	4,875.00 to 4,899.99	195
153.	4,900.00 to 4,924.99	196
154.	4,925.00 to 4,949.99	197

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155.	4,950.00 to 4,974.99	198
156.	4,975.00 to 4,999.99	199
157.	5,000.00 to 5,024.99	200
158.	5,025.00 to 5,049.99	201
159.	5,050.00 to 5,074.99	202
160.	5,075.00 to 5,099.99	203
161.	5,100.00 to 5,124.99	204
162.	5,125.00 to 5,149.99	205
163.	5,150.00 to 5,174.99	206
164.	5,175.00 to 5,199.99	207
165.	5,200.00 to 5,224.99	208
166.	5,225.00 to 5,249.99	209
167.	5,250.00 to 5,274.99	210
168.	5,275.00 to 5,299.99	211
169.	5,300.00 to 5,324.99	212
170.	5,325.00 to 5,349.99	213
171.	5,350.00 to 5,374.99	214
172.	5,375.00 to 5,399.99	215
173.	5,400.00 to 5,424.99	216
174.	5,425.00 to 5,449.99	217
175.	5,450.00 to 5,474.99	218
176.	5,475.00 to 5,499.99	219
177.	5,500.00 to 5,524.99	220
178.	5,525.00 to 5,549.99	221
179.	5,550.00 to 5,574.99	222
180.	5,575.00 to 5,599.99	223
181.	5,600.00 to 5,624.99	224
182.	5,625.00 to 5,649.99	225
183.	5,650.00 to 5,674.99	226
184.	5,675.00 to 5,699.99	227
185.	5,700.00 to 5,724.99	228
186.	5,725.00 to 5,749.99	229
187.	5,750.00 to 5,774.99	230
188.	5,775.00 to 5,799.99	231
189.	5,800.00 to 5,824.99	232
190.	5,825.00 to 5,849.99	233
191.	5,850.00 to 5,874.99	234
192.	5,875.00 to 5,899.99	235
193.	5,900.00 to 5,924.99	236
194.	5,925.00 to 5,949.99	237
195.	5,950.00 to 5,974.99	238
196.	5,975.00 to 5,999.99	239
197.	6,000.00 and over	240

(d) Each eligible employee shall be paid benefits for each week of total unemployment which commences on or after January 3, 1993, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4% of the employee's base period wages which were paid during that quarter of the employee's base period in which the employee 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 employee and if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that if the employee's benefits are exhausted

during any week under s. 108.06 (1), the employe shall be paid the remaining amount of benefits payable to the employe in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (d) following]

Figure: 108.05 (1) (d)

Line	Highest Quarterly Wages Paid	Weekly	Benefit Rate
1.	Under	\$1,150.00	.....\$ 0
2.	1,150.00 to	1,174.99	..... 46
3.	1,175.00 to	1,199.99	..... 47
4.	1,200.00 to	1,224.99	..... 48
5.	1,225.00 to	1,249.99	..... 49
6.	1,250.00 to	1,274.99	..... 50
7.	1,275.00 to	1,299.99	..... 51
8.	1,300.00 to	1,324.99	..... 52
9.	1,325.00 to	1,349.99	..... 53
10.	1,350.00 to	1,374.99	..... 54
11.	1,375.00 to	1,399.99	..... 55
12.	1,400.00 to	1,424.99	..... 56
13.	1,425.00 to	1,449.99	..... 57
14.	1,450.00 to	1,474.99	..... 58
15.	1,475.00 to	1,499.99	..... 59
16.	1,500.00 to	1,524.99	..... 60
17.	1,525.00 to	1,549.99	..... 61
18.	1,550.00 to	1,574.99	..... 62
19.	1,575.00 to	1,599.99	..... 63
20.	1,600.00 to	1,624.99	..... 64
21.	1,625.00 to	1,649.99	..... 65
22.	1,650.00 to	1,674.99	..... 66
23.	1,675.00 to	1,699.99	..... 67
24.	1,700.00 to	1,724.99	..... 68
25.	1,725.00 to	1,749.99	..... 69
26.	1,750.00 to	1,774.99	..... 70
27.	1,775.00 to	1,799.99	..... 71
28.	1,800.00 to	1,824.99	..... 72
29.	1,825.00 to	1,849.99	..... 73
30.	1,850.00 to	1,874.99	..... 74
31.	1,875.00 to	1,899.99	..... 75
32.	1,900.00 to	1,924.99	..... 76
33.	1,925.00 to	1,949.99	..... 77
34.	1,950.00 to	1,974.99	..... 78
35.	1,975.00 to	1,999.99	..... 79
36.	2,000.00 to	2,024.99	..... 80
37.	2,025.00 to	2,049.99	..... 81
38.	2,050.00 to	2,074.99	..... 82
39.	2,075.00 to	2,099.99	..... 83
40.	2,100.00 to	2,124.99	..... 84
41.	2,125.00 to	2,149.99	..... 85
42.	2,150.00 to	2,174.99	..... 86
43.	2,175.00 to	2,199.99	..... 87
44.	2,200.00 to	2,224.99 88
45.	2,225.00 to	2,249.99 89
46.	2,250.00 to	2,274.99 90
47.	2,275.00 to	2,299.99 91

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48.	2,300.00 to 2,324.99	92
49.	2,325.00 to 2,349.99	93
50.	2,350.00 to 2,374.99	94
51.	2,375.00 to 2,399.99	95
52.	2,400.00 to 2,424.99	96
53.	2,425.00 to 2,449.99	97
54.	2,450.00 to 2,474.99	98
55.	2,475.00 to 2,499.99	99
56.	2,500.00 to 2,524.99	100
57.	2,525.00 to 2,549.99	101
58.	2,550.00 to 2,574.99	102
59.	2,575.00 to 2,599.99	103
60.	2,600.00 to 2,624.99	104
61.	2,625.00 to 2,649.99	105
62.	2,650.00 to 2,674.99	106
63.	2,675.00 to 2,699.99	107
64.	2,700.00 to 2,724.99	108
65.	2,725.00 to 2,749.99	109
66.	2,750.00 to 2,774.99	110
67.	2,775.00 to 2,799.99	111
68.	2,800.00 to 2,824.99	112
69.	2,825.00 to 2,849.99	113
70.	2,850.00 to 2,874.99	114
71.	2,875.00 to 2,899.99	115
72.	2,900.00 to 2,924.99	116
73.	2,925.00 to 2,949.99	117
74.	2,950.00 to 2,974.99	118
75.	2,975.00 to 2,999.99	119
76.	3,000.00 to 3,024.99	120
77.	3,025.00 to 3,049.99	121
78.	3,050.00 to 3,074.99	122
79.	3,075.00 to 3,099.99	123
80.	3,100.00 to 3,124.99	124
81.	3,125.00 to 3,149.99	125
82.	3,150.00 to 3,174.99	126
83.	3,175.00 to 3,199.99	127
84.	3,200.00 to 3,224.99	128
85.	3,225.00 to 3,249.99	129
86.	3,250.00 to 3,274.99	130
87.	3,275.00 to 3,299.99	131
88.	3,300.00 to 3,324.99	132
89.	3,325.00 to 3,349.99	133
90.	3,350.00 to 3,374.99	134
91.	3,375.00 to 3,399.99	135
92.	3,400.00 to 3,424.99	136
93.	3,425.00 to 3,449.99	137
94.	3,450.00 to 3,474.99	138
95.	3,475.00 to 3,499.99	139
96.	3,500.00 to 3,524.99	140
97.	3,525.00 to 3,549.99	141
98.	3,550.00 to 3,574.99	142
99.	3,575.00 to 3,599.99	143
100.	3,600.00 to 3,624.99	144
101.	3,625.00 to 3,649.99	145
102.	3,650.00 to 3,674.99	146
103.	3,675.00 to 3,699.99	147

104.	3,700.00 to 3,724.99	148
105.	3,725.00 to 3,749.99	149
106.	3,750.00 to 3,774.99	150
107.	3,775.00 to 3,799.99	151
108.	3,800.00 to 3,824.99	152
109.	3,825.00 to 3,849.99	153
110.	3,850.00 to 3,874.99	154
111.	3,875.00 to 3,899.99	155
112.	3,900.00 to 3,924.99	156
113.	3,925.00 to 3,949.99	157
114.	3,950.00 to 3,974.99	158
115.	3,975.00 to 3,999.99	159
116.	4,000.00 to 4,024.99	160
117.	4,025.00 to 4,049.99	161
118.	4,050.00 to 4,074.99	162
119.	4,075.00 to 4,099.99	163
120.	4,100.00 to 4,124.99	164
121.	4,125.00 to 4,149.99	165
122.	4,150.00 to 4,174.99	166
123.	4,175.00 to 4,199.99	167
124.	4,200.00 to 4,224.99	168
125.	4,225.00 to 4,249.99	169
126.	4,250.00 to 4,274.99	170
127.	4,275.00 to 4,299.99	171
128.	4,300.00 to 4,324.99	172
129.	4,325.00 to 4,349.99	173
130.	4,350.00 to 4,374.99	174
131.	4,375.00 to 4,399.99	175
132.	4,400.00 to 4,424.99	176
133.	4,425.00 to 4,449.99	177
134.	4,450.00 to 4,474.99	178
135.	4,475.00 to 4,499.99	179
136.	4,500.00 to 4,524.99	180
137.	4,525.00 to 4,549.99	181
138.	4,550.00 to 4,574.99	182
139.	4,575.00 to 4,599.99	183
140.	4,600.00 to 4,624.99	184
141.	4,625.00 to 4,649.99	185
142.	4,650.00 to 4,674.99	186
143.	4,675.00 to 4,699.99	187
144.	4,700.00 to 4,724.99	188
145.	4,725.00 to 4,749.99	189
146.	4,750.00 to 4,774.99	190
147.	4,775.00 to 4,799.99	191
148.	4,800.00 to 4,824.99	192
149.	4,825.00 to 4,849.99	193
150.	4,850.00 to 4,874.99	194
151.	4,875.00 to 4,899.99	195
152.	4,900.00 to 4,924.99	196
153.	4,925.00 to 4,949.99	197
154.	4,950.00 to 4,974.99	198
155.	4,975.00 to 4,999.99	199
156.	5,000.00 to 5,024.99	200
157.	5,025.00 to 5,049.99	201
158.	5,050.00 to 5,074.99	202
159.	5,075.00 to 5,099.99	203

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160. 5,100.00 to 5,124.99 204
 161. 5,125.00 to 5,149.99 205
 162. 5,150.00 to 5,174.99 206
 163. 5,175.00 to 5,199.99 207
 164. 5,200.00 to 5,224.99 208
 165. 5,225.00 to 5,249.99 209
 166. 5,250.00 to 5,274.99 210
 167. 5,275.00 to 5,299.99 211
 168. 5,300.00 to 5,324.99 212
 169. 5,325.00 to 5,349.99 213
 170. 5,350.00 to 5,374.99 214
 171. 5,375.00 to 5,399.99 215
 172. 5,400.00 to 5,424.99 216
 173. 5,425.00 to 5,449.99 217
 174. 5,450.00 to 5,474.99 218
 175. 5,475.00 to 5,499.99 219
 176. 5,500.00 to 5,524.99 220
 177. 5,525.00 to 5,549.99 221
 178. 5,550.00 to 5,574.99 222
 179. 5,575.00 to 5,599.99 223
 180. 5,600.00 to 5,624.99 224
 181. 5,625.00 to 5,649.99 225
 182. 5,650.00 to 5,674.99 226
 183. 5,675.00 to 5,699.99 227
 184. 5,700.00 to 5,724.99 228
 185. 5,725.00 to 5,749.99 229
 186. 5,750.00 to 5,774.99 230
 187. 5,775.00 to 5,799.99 231
 188. 5,800.00 to 5,824.99 232
 189. 5,825.00 to 5,849.99 233
 190. 5,850.00 to 5,874.99 234
 191. 5,875.00 to 5,899.99 235
 192. 5,900.00 to 5,924.99 236
 193. 5,925.00 to 5,949.99 237
 194. 5,950.00 to 5,974.99 238
 195. 5,975.00 to 5,999.99 239
 196. 6,000.00 to 6,024.99 240
 197. 6,025.00 to 6,049.99 241
 198. 6,050.00 to 6,074.99 242
 199. 6,075.00 and over 243

SECTION 34. 108.05 (1m) of the statutes is amended to read:

108.05 **(1m)** FINAL PAYMENTS IN CERTAIN CASES. Whenever, as of the beginning of any week, the difference between the maximum amount of benefits potentially payable to an employe, as computed under this section and s. 108.06 (1), is less than the total amount of benefits payable for 2 weeks of unemployment at the employe's applicable weekly benefit rate under sub. (1) and the amount of benefits otherwise payable to the employe for that week is \$5 or less, the benefits payable to the employe for that week shall be that maximum amount.

SECTION 35. 108.05 (3) (a) of the statutes is amended to read:

108.05 **(3)** (a) Except as provided in par. (b), if an eligible employe earns wages in a given week, the first \$20 of the wages shall be disregarded and the employe's applicable weekly benefit payment shall be reduced by 67% of the remaining amount, except that no such employe is eligible for benefits if the employe's benefit payment would be less than \$5 for any week. For purposes of this paragraph, "wages" includes any amount that the claimant would have earned in available work which is treated as wages under s. 108.04 (1) (a). In applying this paragraph, the department shall disregard

discrepancies of less than \$2 between wages reported by employes and employers ~~unless a violation of s. 108.04 (11) occurs.~~

SECTION 36. 108.05 (3) (b) of the statutes is renumbered 108.05 (3) (b) 1. (intro.) and amended to read:

108.05 (3) (b) 1. (intro.) A claimant is ineligible to receive any benefits for a week if the claimant is engaged in employment with an employer from which the claimant was paid at least 80% of his or her base period wages and ~~the:~~

a. The claimant works for that employer at least 38 35 hours in that week at the same or a greater rate of pay, excluding bonuses, incentives, overtime or any other supplement to the earnings, as the claimant was paid by that employer in that quarter of the claimant's base period in which the claimant was paid his or her highest wages. or any amount that the claimant would have earned from that employer in available work which is treated as wages under s. 108.04 (1) (a) within that week, by itself or in combination with wages earned for that week, is equivalent to pay for at least 35 hours of work at that same or a greater rate of pay; or

2. This paragraph does not apply if the claimant is paid solely by way of commissions.

SECTION 37. 108.05 (3) (b) 1. b. of the statutes is created to read:

108.05 (3) (b) 1. b. The claimant receives from that employer sick pay, holiday pay, vacation pay or termination pay which, by itself or in combination with wages earned for work performed in that week for that employer or any amount that the claimant would have earned from that employer in available work which is treated as wages under s. 108.04 (1) (a) within that week, is equivalent to pay for at least 35 hours of work at that same or a greater rate of pay.

SECTION 38. 108.05 (7) (a) and (b) of the statutes are amended to read:

108.05 (7) (a) Benefits otherwise payable to a claimant for a week of partial or total unemployment, in a period of time with respect to which the claimant actually or constructively receives a pension payment, shall be reduced, but not below zero, by an amount equal to the proportion of the pension payment reasonably attributable to that week. If a pension payment is received on other than a periodic basis, the department shall allocate and attribute the payment to specific weeks if, by the close of each such week, it has become definitely payable to the claimant and the claimant has had due notice thereof, at not less than the claimant's most recent approximate full weekly wage rate, or at less than that rate if there is a reasonable basis for the allocation.

(b) In this subsection, "pension payment" means a governmental or other pension, retirement or retired pay, annuity, or other similar ~~periodic~~ payment, based on the previous work of a claimant, from a governmental or other retirement system maintained or contributed to by

one or more employing units, whether or not payable on a periodic basis.

SECTION 39. 108.05 (8) of the statutes is repealed.

SECTION 40. 108.05 (9) of the statutes is amended to read:

108.05 (9) **ROUNDING OF BENEFIT AMOUNTS.** Notwithstanding sub. (1), benefits payable for a week of unemployment as a result of applying sub. (1m), (3) or (7) or s. 108.04 (11) or (12), 108.06 (1) or 108.13 (4) shall be rounded down to the next lowest dollar.

SECTION 41. 108.06 (2) (c) of the statutes is amended to read:

108.06 (2) (c) No benefits are payable to a claimant for any week of unemployment not occurring during the claimant's benefit year except under ~~s. ss. 108.141 and 108.142.~~

SECTION 42. 108.06 (5) (a) of the statutes is amended to read:

108.06 (5) (a) The week is not within an unexpired benefit year or similar period of eligibility for unemployment compensation in another state unless the employee's eligibility for compensation in the other state is exhausted, terminated, indefinitely postponed or affected by application of a seasonal restriction.

SECTION 43. 108.066 of the statutes is created to read:

108.066 Seasonal employers and seasons. (1) Any employer may apply to the department between January 1 and May 31 of any year to be designated a seasonal employer. If mailed, an application shall be postmarked no later than May 31 or received by the department no later than June 3. If June 3 falls on a Saturday, Sunday or legal holiday under state or federal law, a mailed application shall be received by the department no later than the next following day which is not a Saturday, Sunday or legal holiday under state or federal law.

(2) By June 30 of each year the department shall examine each application timely submitted under sub. (1) and issue a determination as to whether the employer is a seasonal employer. If the department designates an employer as a seasonal employer, the department shall determine the applicable season of the employer under sub. (4).

(3) The department shall designate an employer a seasonal employer if:

(a) The employer is in a tourism, recreational, or tourist service industry, including operation of a hotel, inn, camp, tourism attraction, restaurant, ice cream or soft drink stand, drive-in theater, racetrack, park, carnival, country club, golf course, swimming pool, chair lift or ski resort;

(b) The employer customarily operates primarily during 2 calendar quarters within a year;

(c) At least 75% of the wages paid by the employer during the year immediately preceding the date of the proposed designation were paid for work performed during the 2 calendar quarters under par. (b); and

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(d) The employer is not delinquent, at the time of designation, in making any contribution report or payment required under this chapter.

(4) A seasonal employer's season, for purposes of this section, is the 2 calendar quarters under sub. (3) (b) which include 75% or more of the employer's payroll for the year preceding the date of the proposed designation.

(5) The department shall, by June 30 of each year, examine and redetermine whether any employer which it has designated a seasonal employer continues to qualify for designation as a seasonal employer under sub. (3).

(6) Any determination or redetermination made under this section is effective on January 1 of the succeeding year.

SECTION 44. 108.07 (1) of the statutes is amended to read:

108.07 (1) Except as otherwise provided in subs. (4) and (5) and (5m) 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.

SECTION 45. 108.07 (3) of the statutes is amended to read:

108.07 (3) Except as provided in sub. (7), if a claimant earns wages during his or her benefit year for work performed for an employer from which the claimant has base period wages, if a claimant receives sick pay, holiday pay, vacation pay or termination pay that is treated as wages under s. 108.05, if any amount that the claimant would have earned from that employer is treated as wages under s. 108.05 (3) (a) or if any combination of wages and such pay or amount is received or treated as received during the claimant's benefit year from such an employer, 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, receives or is treated as receiving such remuneration equal to at least 7.3% of 3.8% of the wages paid by that employer to the claimant during the 2 quarters in the claimant's base period in which the highest wages were paid by that employer to the claimant during any quarter in the claimant's base period.

SECTION 46. 108.07 (5m) of the statutes is created to read:

108.07 (5m) Whenever benefits based in part on employment by a seasonal employer are paid to an individual who earns wages of \$500 or more during his or her base period for services performed for at least one employer other than the seasonal employer, in employment or other work covered by the unemployment compensation law of any state or the federal government, the department shall charge to the fund's balancing account the benefits which would otherwise be chargeable to the account of the seasonal employer.

SECTION 47. 108.09 (4) (e) of the statutes is renumbered 108.09 (4) (e) (intro.) and amended to read:

108.09 (4) (e) (intro.) If a party, having failed to appear at a hearing, shows may transmit a written excuse to the appeal tribunal which is postmarked or received by the department within 21 days after the decision was mailed to the party's last-known address. If the excuse establishes probable good cause for such failure to the appeal tribunal within 21 days after the decision was mailed to such party's last-known address nonappearance, the appeal tribunal may thereafter set aside its decision and afford further opportunity to be heard, either before the same or another appeal tribunal. If the excuse does not establish probable good cause for nonappearance, the appeal tribunal may:

SECTION 48. 108.09 (4) (e) 1. to 3. of the statutes are created to read:

108.09 (4) (e) 1. Set aside the decision and reinstate the original decision, stating the reason why the party's excuse does not establish probable good cause for nonappearance;

2. Set aside the decision and issue another decision stating the reason why the party's excuse does not establish probable good cause for nonappearance, which may include findings of fact or law at issue based upon the testimony or other evidence presented at the hearing; or

3. Issue an amended decision stating the reason why the party's excuse does not establish probable good cause for nonappearance.

SECTION 49. 108.09 (5) (d) of the statutes is amended to read:

108.09 (5) (d) A In its review of the decision of an appeal tribunal, the commission shall use a written synopsis of the testimony and other evidence taken at a hearing, or a transcript of the hearing prepared by the appeal tribunal or by an attorney employed by the department, shall be used by the commission in its review of an appeal tribunal decision unless a satisfactory showing is made by any party, under the direction of the department or commission, by an employe of the department, an employe of the commission or a contractor. If a party shows to the commission that the a synopsis is not sufficiently complete and accurate to fairly reflect the relevant and material testimony and other evidence taken, except that the commission may shall direct the preparation of a transcript in any case. If a transcript is prepared, the transcript shall indicate the transcriber's name and whether the transcriber is an employe of the department, an employe of the commission, or a contractor.

SECTION 50. 108.101 of the statutes is renumbered 108.101 (1) and amended to read:

108.101 (1) Any No finding of fact or law, determination, decision or judgment made by the department, an appeal tribunal, the commission or any court with respect to rights or liabilities under this chapter is not admissible

or binding in any separate action or administrative or judicial proceeding between an employe and his or her present or previous employer involving an issue or factual dispute other than an issue or factual dispute that was contested in the finding, determination, decision or judgment brought before the department, an appeal tribunal, the commission or any court, regardless of whether the prior finding, determination, decision or judgment was between the same or related parties or involved the same facts in law or in equity not arising under this chapter, unless the department is a party or has an interest in the action or proceeding because of the discharge of its duties under this chapter.

SECTION 51. 108.101 (2) to (4) of the statutes are created to read:

108.101 (2) No finding of fact or law, determination, decision or judgment made with respect to rights or liabilities under s. 108.09 is binding in an action or proceeding under s. 108.10.

(3) No finding of fact or law, determination, decision or judgment made with respect to rights or liabilities under s. 108.10 is binding in an action or proceeding under s. 108.09.

(4) No finding of fact or law, determination, decision or judgment in any action or administrative or judicial proceeding in law or equity not arising under this chapter made with respect to the rights or liabilities of a party to an action or proceeding under this chapter is binding in an action or proceeding under this chapter.

SECTION 52. 108.14 (7) (a) of the statutes is amended to read:

108.14 (7) (a) The records 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 to the extent that the department or commission permits in the interest of the unemployment compensation program. No person may permit inspection or disclosure of any record provided to it by the department or commission unless the department or commission authorizes the inspection or disclosure.

SECTION 53. 108.141 (3g) (a) 2. of the statutes is amended to read:

108.141 (3g) (a) 2. An individual who fails either to apply for suitable work when notified by a public employment office or to accept suitable work when offered is ineligible ~~for~~ to receive extended benefits ~~for the beginning with the first week following the week that the department notifies the individual in writing of the requirements to apply for and accept such work in which the~~ such a failure occurs and for the weeks following thereafter until the individual has again worked within at least 4 subsequent weeks and earned wages equal to at least 4 times his or her extended weekly benefit rate.

SECTION 54. 108.151 (4) (a) 1. and 2. of the statutes are amended to read:

108.151 (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 2 years and at the close of each 2 years thereafter~~ prior to the beginning of the 3rd year commencing after the year in which it is filed and prior to the beginning of every other year thereafter.

2. ~~Any assurance shall be in force for 2 calendar years, and~~ Prior to the beginning of each year, an employer electing reimbursement financing shall file an assurance for the 4-year period beginning on January 1 of that year in the amount determined under subd. 1. An assurance shall remain in force until the liability is released by the fund's treasurer. Any required increase in the assurance amount as a result of a redetermination under subd. 1 shall be filed by December 31 preceding the calendar year to which it applies.

SECTION 55. 108.16 (2) (em) of the statutes is amended to read:

108.16 (2) (em) Benefits improperly charged or credited to an employer's account for any reason other than adjustment of payroll amounts between 2 or more employers' accounts shall, when so identified, be credited to or debited from that employer's account and, where appropriate, recharged to the correct employer's account as of the date of correction. Benefits improperly charged or credited to an employer's account as a result of adjustment of payroll amounts between 2 or more employers' accounts shall be so charged or credited and, where appropriate, recharged as of the date shown by the check covering such benefits. This paragraph shall be used solely in determining the experience or status of accounts for contribution purposes.

SECTION 56. 108.16 (2) (g) and (h) of the statutes are created to read:

108.16 (2) (g) Whenever the department receives a request of 2 or more partnerships consisting of the same partners to be treated as separate employers prior to October 1 of any year, the department shall apportion the balance in any existing account of the partnerships among the separate employers on January 1 following the date of receipt of the request in proportion to the payrolls incurred in the businesses operated by each of the employers in the 4 completed calendar quarters ending on the computation date preceding the date of receipt of the request and shall calculate the reserve percentage of each separate employer in accordance with the proportion of the payroll attributable to that employer. Section 108.18 (2) is not made applicable to the separate employers by reason of such treatment. For purposes of s. 108.18 (7), the department shall treat the partnerships as separate

16.	3.18	1.10	1.60
17.	3.57	1.20	1.70
18.	5.70	0.90	0.90
19.	6.20	0.90	0.90
20.	6.70	0.90	0.90
21.	7.20	0.90	0.90
22.	7.70	0.90	0.90
23.	8.20	0.90	0.90
24.	8.90	0.90	0.90

Schedule B

				Employers	
				Employers	with pay-
				with pay-	roll of
				roll under	\$300,000
				<u>\$300,000</u>	<u>\$400,000</u>
				<u>\$400,000</u>	or more
<hr/>					
Contribution	Solvency	Solvency			
Line	Rate	Rate	Rate		
1.	0.00	0.05	0.10		
2.	0.20	0.05	0.10		
3.	0.35	0.05	0.15		
4.	0.45	0.05	0.20		
5.	0.65	0.20	0.30		
6.	0.80	0.20	0.35		
7.	0.90	0.20	0.40		
8.	1.05	0.25	0.45		
9.	1.30	0.30	0.50		
10.	1.60	0.35	0.55		
11.	1.95	0.45	0.60		
12.	2.30	0.50	0.65		
13.	2.65	0.55	0.70		
14.	2.70	0.55	0.70		
15.	3.00	0.60	0.70		
16.	3.45	0.65	0.70		
17.	4.00	0.65	0.70		
18.	5.70	0.90	0.90		
19.	6.20	0.90	0.90		
20.	6.70	0.90	0.90		
21.	7.20	0.90	0.90		
22.	7.70	0.90	0.90		
23.	8.20	0.90	0.90		
24.	8.90	0.90	0.90		

Schedule C

				Employers	
				Employers	with pay-
				with pay-	roll of
				roll under	\$300,000
				<u>\$300,000</u>	<u>\$400,000</u>
				<u>\$400,000</u>	or more
<hr/>					
Contribution	Solvency	Solvency			
Line	Rate	Rate	Rate		
1.	0.00	0.05	0.10		
2.	0.20	0.05	0.10		
3.	0.35	0.05	0.15		
4.	0.45	0.05	0.20		
5.	0.65	0.20	0.30		
6.	0.80	0.20	0.35		
7.	0.90	0.20	0.40		
8.	1.05	0.25	0.45		
9.	1.30	0.30	0.50		
10.	1.60	0.35	0.55		
11.	1.95	0.45	0.60		
12.	2.30	0.50	0.65		
13.	2.65	0.55	0.70		
14.	2.70	0.55	0.70		
15.	3.00	0.60	0.70		
16.	3.45	0.65	0.70		
17.	4.00	0.65	0.70		
18.	5.70	0.90	0.90		
19.	6.20	0.90	0.90		
20.	6.70	0.90	0.90		
21.	7.20	0.90	0.90		
22.	7.70	0.90	0.90		
23.	8.20	0.90	0.90		
24.	8.90	0.90	0.90		

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1.	0.00	0.02	0.05
2.	0.20	0.02	0.05
3.	0.35	0.02	0.05
4.	0.45	0.02	0.05
5.	0.65	0.10	0.15
6.	0.80	0.10	0.20
7.	0.90	0.10	0.25
8.	1.05	0.15	0.30
9.	1.30	0.15	0.35
10.	1.60	0.20	0.40
11.	1.95	0.25	0.45
12.	2.30	0.30	0.50
13.	2.65	0.35	0.55
14.	2.70	0.35	0.55
15.	3.00	0.40	0.55
16.	3.45	0.40	0.55
17.	4.00	0.40	0.55
18.	5.70	0.70	0.70
19.	6.20	0.70	0.70
20.	6.70	0.70	0.70
21.	7.20	0.70	0.70
22.	7.70	0.80	0.80
23.	8.20	0.85	0.85
24.	8.90	0.85	0.85

SECTION 60. 108.18 (9e) of the statutes is created to read:

108.18 (9e) SEASONAL EMPLOYER SOLVENCY RATE. A seasonal employer shall pay an additional solvency contribution of 2% on its payroll for each calendar year unless that rate would result in the employer paying more than the maximum total contribution and solvency rate applicable to any employer in the same year in which the rate applies, in which case the employer shall pay that solvency rate which, when combined with its contribution rate, equals that maximum total rate.

SECTION 61. 108.20 (3) of the statutes is amended to read:

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

SECTION 62. 108.205 of the statutes is renumbered 108.205 (1).

SECTION 63. 108.205 (2) of the statutes is created to read:

108.205 (2) All employers of 250 or more employees, as determined under s. 108.22 (1) (ae), shall file the quarterly report under sub. (1) using a medium approved by the department for such employers.

SECTION 64. 108.22 (1) (a) (intro.) of the statutes is amended to read:

108.22 (1) (a) (intro.) If any employer, other than an employer which has ceased business and has not paid or incurred a liability to pay wages in any quarter following the cessation of business, is delinquent in making by the assigned due date any contribution report, or other report or payment to the department required of it under this chapter except a wage quarterly report under s. 108.205 or a voluntary contribution, the employer shall pay interest on any delinquent payment at the rate of one percent per month or fraction thereof from the date such payment became due ~~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 quarterly report under s. 108.205 by the assigned due date, the employer shall pay a tardy filing fee for each delinquent wage quarterly report as follows:

SECTION 65. 108.22 (1) (ae) of the statutes is created to read:

108.22 (1) (ae) For purposes of par. (a), the number of employees employed by an employer is the total number of employees employed by the employer at any time during the reporting period.

SECTION 66. 108.22 (1) (am) and (c) of the statutes are amended to read:

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

(c) Any report or payment, except a payment required by s. 108.15 (5) (b) or 108.151 (5) (f), to which this subsection applies is delinquent, within the meaning of par. (a), unless it is received by the department, in the form prescribed by law or rule of the department, no later than its due date as determined under par. (b), or if mailed is either postmarked no later than that due date or is received by the department no later than 3 days after that due date. Any payment required by s. 108.15 (5) (b) or 108.151 (5) (f) is delinquent, within the meaning of par. (a), unless it is received by the department, in the form prescribed by law, no later than its due date.

SECTION 67. 108.22 (1m) of the statutes is created to read:

108.22 (1m) If an employer owes any contributions, interest or fees to the department under this chapter and fails to pay the amount owed, the department has a perfected lien upon the employer's right, title and interest in all of its real and personal property located in this state in the amount finally determined to be owed, plus costs. Except where creation of a lien is barred or stayed by bankruptcy or other insolvency law, the lien is effective when the department issues a determination of the amount owed under s. 108.10 (1) and shall continue until the amount owed, plus costs and interest to the date of payment, is paid. If a lien is initially barred or stayed by bankruptcy or other insolvency law, it shall become effective immediately upon expiration or removal of such bar or stay. The perfected lien does not give the department priority over lienholders, mortgagees, purchasers for value, judgment creditors and pledges whose interests have been recorded before the department's lien is recorded.

SECTION 68. 108.22 (2) (a), (3) and (9) of the statutes are amended to read:

108.22 (2) (a) If any employer fails to pay to the department any amount found to be due it in proceedings pursuant to s. 108.10, provided that no appeal or review permitted by said section is pending and that the time for taking an appeal or review has expired, the department or any ~~duly~~ authorized representative may issue a warrant directed to the ~~sheriff of~~ clerk of circuit court for any county of the state, ~~commanding him to levy upon and sell sufficient of the real and personal property which may be found within his county of the employer who has defaulted in the payment of any amount thus found to be due to pay such amount, together with interest and costs and other fees, and to proceed upon the same in all respects and in the same manner as upon an execution against property issued out of a court of record, and to return such warrant to the department and pay to it the money collected by virtue thereof within 60 days after the receipt of such warrant. The sheriff shall, within 5 days after the receipt of the warrant, file with the clerk of the circuit court of his county a copy thereof, unless the employer shall make satisfactory arrangements for the~~

~~payment thereof with the department, in which case the sheriff shall at the direction of the department return such warrant to it. The clerk shall enter in the judgment docket the name of the employer mentioned in the warrant and the amount of the contributions, interest, costs and other fees for which the warrant is issued and the date when such copy is filed. Thereupon the~~ A warrant so docketed shall be considered in all respects as a final judgment ~~creating a perfected lien upon the employer's right, title and interest in all of his real and personal property located in the county wherein the warrant is docketed. The department or any authorized representative may thereafter file an execution with the clerk of circuit court for filing by the clerk with the sheriff of any county where real or personal property of the employer is found, commanding the sheriff to levy upon and sell sufficient real and personal property of the employer to pay the amount stated in the warrant in the same manner as upon an execution against property issued upon the judgment of a court of record, and to return the warrant to the department and pay to it the money collected by virtue thereof within 60 days after receipt of the warrant.~~

(3) ~~In the discretion of the~~ The department, may issue a warrant of like terms, force and effect ~~may be issued and directed to any employe or other agent of the department, 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 warrant and it shall become a lien in the same manner, and with the same force and effect, as provided in sub. (2) with respect to a warrant issued and directed to and filed by a sheriff.~~ In the execution thereof 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.

(9) Any officer or any employe holding at least 20% of the ownership interest of a corporation subject to this chapter, who has control or supervision of or responsibility for filing contribution reports or making payment of contributions, and who wilfully fails to file such reports or to make such payments to the department, may be found personally liable for such amounts, including interest, tardy payment or filing fees, costs and other fees, in the event that after proper proceedings for the collection of such amounts, as provided in this chapter, the corporation is unable to pay such amounts to the department. The personal liability of such officer or employe as provided in this subsection survives dissolution, reorganization, bankruptcy, receivership, assignment for the benefit of creditors, judicially confirmed extension or composition, or any analogous situation of the corporation and shall be set forth in a determination or decision issued under s. 108.10.

SECTION 69. 108.24 (4) of the statutes is created to read:

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108.24 (4) Any person who, without authorization of the department, permits inspection or disclosure of any record relating to the administration of this chapter that is provided to the person by the department under s. 108.14 (7) (a) or (b), and any person who, without authorization of the commission, permits inspection or disclosure of any record relating to the administration of this chapter that is provided to the person by the commission under s. 108.14 (7) (a), shall be fined not less than \$25 nor more than \$500 or may be imprisoned in the county jail for not more than one year or both. Each such unauthorized inspection or disclosure constitutes a separate offense.

SECTION 70. 859.02 (2) (a) of the statutes, as affected by 1991 Wisconsin Act 39, section 3573p, is amended to read:

859.02 (2) (a) It is a claim based on tort ~~or~~ on Wisconsin income, franchise, sales, withholding, gift, inheritance or estate taxes, or on unemployment compensation contributions due or benefits overpaid, a claim for funeral or administrative expenses or a claim of the United States; or

SECTION 71. 859.02 (2) (a) of the statutes, as affected by 1989 Wisconsin Act 96 and 1991 Wisconsin Act 39, section 3573r, is amended to read:

859.02 (2) (a) It is a claim based on tort ~~or~~ on Wisconsin income, franchise, sales, withholding, gift or death taxes, or on unemployment compensation contributions due or benefits overpaid, a claim for funeral or administrative expenses or a claim of the United States; or

SECTION 72. Nonstatutory provisions; limitation on benefit entitlement. Notwithstanding section 108.06 (1) of the statutes, if a claimant has established a benefit year prior to January 5, 1992, July 5, 1992, or January 3, 1993, which has not expired on that date, and the claimant received benefits equal to the maximum benefit rate provided under section 108.05 (1) of the statutes, as affected by this act, immediately prior to that date, the percentage limitation on the total benefits authorized to be paid to that claimant under section 108.06 (1) of the statutes does not apply to that claimant during that benefit year.

SECTION 73. Initial applicability. (1) The treatment of sections 20.445 (1) (gd) and (ge) and 108.04 (13) (b) (intro.), 1 and 2 of the statutes applies with respect to benefit years which begin on January 5, 1992.

(2) The treatment of section 108.02 (15) (k) 14. of the statutes first applies with respect to benefit years which begin on January 5, 1992.

(3) The treatment of section 108.02 (15) (k) 17., 18. c. and 19 of the statutes first applies with respect to benefit years which begin on January 3, 1993.

(4) The treatment of sections 108.02 (15) (L) and 108.025 of the statutes first applies with respect to employment after December 31, 1991.

(5) The treatment of section 108.04 (1) (a) and (16) (a) (intro.) of the statutes first applies to weeks of unemployment commencing on January 5, 1992.

(6) The treatment of section 108.04 (4) (a) of the statutes first applies with respect to benefit years which begin on January 5, 1992.

(7) The treatment of section 108.04 (4) (c) of the statutes first applies with respect to benefit years which begin on January 5, 1992.

(8) The treatment of section 108.04 (6) of the statutes (with respect to requalification for benefits) first applies with respect to benefit years which begin on January 5, 1992, in connection with new claims filed for unemployment compensation benefits on or after that date for which a suspension of work does not affect the claimant's eligibility under any claim filed before that date.

(9) The treatment of section 108.04 (7) (h) and (o) of the statutes first applies with respect to benefit years which begin on January 5, 1992, in connection with new claims filed for unemployment compensation benefits on or after that date for which a termination of employment does not affect the claimant's eligibility under any claim filed before that date.

(10) The treatment of section 108.04 (7) (L) (intro.) of the statutes first applies with respect to benefit years which begin on January 5, 1992, in connection with new claims filed for unemployment compensation benefits on or after that date for which a termination of employment does not affect the claimant's eligibility under any claim filed before that date.

(11) The treatment of section 108.04 (8) (a) to (c) of the statutes first applies with respect to benefit years which begin on January 5, 1992, in connection with new claims filed for unemployment compensation benefits on or after that date for which a failure to accept or apply for work or return to work does not affect the claimant's eligibility under any claim filed before that date.

(12) The treatment of section 108.04 (9) (b) of the statutes first applies to initial determinations issued with respect to unemployment compensation benefits payable on August 29, 1991.

(13) The treatment of section 108.04 (11) (b) and (bm) of the statutes first applies to weeks of unemployment commencing on January 5, 1992.

(14) The treatment of section 108.04 (16) (b) of the statutes first applies with respect to benefit years which begin on January 5, 1992.

(15) The treatment of section 108.06 (5) (a) of the statutes first applies with respect to benefit years which begin on January 5, 1992.

(16) The treatment of section 108.04 (17) (a) and (d) to (f) of the statutes first applies with respect to weeks of unemployment commencing on January 5, 1992.

(17) The treatment of section 108.05 (1) (b) to (d) and (1m) of the statutes first applies with respect to weeks of unemployment commencing on January 5, 1992.

(18) The treatment of section 108.05 (3) (b) of the statutes first applies with respect to weeks of unemployment commencing on January 5, 1992.

(19) The treatment of section 108.05 (7) (a) and (b) of the statutes first applies to new claims filed for unemployment compensation benefits on January 5, 1992.

(20) The treatment of section 108.05 (8) of the statutes first applies with respect to benefits payable for weeks of unemployment beginning on December 29, 1991.

(21) The treatment of section 108.06 (5) (a) of the statutes first applies with respect to benefit years which begin on January 5, 1992.

(22) The treatment of section 108.07 (3) (with respect to receipt of sick pay, holiday pay, vacation pay or termination pay) of the statutes first applies with respect to weeks of unemployment commencing on January 5, 1992.

(23) The treatment of section 108.07 (3) (with respect to the amount of wages required for noncharging of benefits) of the statutes first applies with respect to benefit years which begin on January 5, 1992.

(24) The treatment of section 108.09 (4) (e) and (5) (d) of the statutes first applies with respect to appeals from determinations filed on the effective date of this subsection.

(25) The treatment of section 108.101 of the statutes and the creation of section 108.101 (2) to (4) of the statutes first apply with respect to determinations or decisions issued or judgments entered on the effective date of this subsection.

(26) The treatment of section 108.141 (3g) (a) 2. of the statutes first applies with respect to weeks of unemployment commencing on January 5, 1992.

(27) The treatment of section 108.151 (4) (a) 1. and 2. of the statutes first applies to assurances required to be filed by employers for the period beginning on January 1, 1993.

(28) The treatment of section 108.16 (2) (em) of the statutes first applies to benefits credited, charged or recharged on the effective date of this subsection.

(29) The treatment of section 108.205 of the statutes and the creation of section 108.205 (2) of the statutes first apply to quarterly wage reports filed for the 5th quarter commencing after the effective date of this subsection.

(30) The treatment of section 108.22 (1m) of the statutes first applies with respect to liabilities that accrue on the effective date of this subsection.

(31) The treatment of section 859.02 (2) (a) of the statutes first applies with respect to petitions for administration of estates filed on the effective date of this subsection.

SECTION 74. Effective dates. This act takes effect on the 4th Sunday after publication, except as follows:

(1) The treatment of section 108.02 (4m) and (26) of the statutes takes effect on January 1, 1993.

(2) The treatment of sections 108.02 (23) and 108.066 of the statutes take effect on January 1, 1992.

(3) The treatment of sections 108.07 (1) and (5m), 108.16 (6m) (a) and 108.18 (9) (intro.) and (9e) of the statutes takes effect on January 1, 1993.

(4) The treatment of section 108.17 (4) of the statutes takes effect on February 29, 1992.

(5) The treatment of section 108.18 (9) (figure) of the statutes takes effect on January 1, 1992.

(6) The treatment of section 108.20 (3) of the statutes takes effect on January 1, 1992.

(7) The treatment of section 108.22 (1) (a) (intro.) and (am) of the statutes takes effect on January 1, 1992.

(8) The treatment of section 859.02 (2) (a) (by SECTION 70) of the statutes takes effect on the 4th Sunday after publication or January 1, 1992, whichever is later.