

Chapter ILHR 130

WAGES FOR BENEFIT PURPOSES

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Note: Chapter Ind-UC 130 was renumbered to be chapter ILHR 130 under s. 13.93 (2m) (b) 1 and 2, Register, August, 1987, No. 380; Chapter ILHR 130 was revised under s. 13.93 (2m) (b) 5, Stats., Register, November, 1989, No. 407.

**ILHR 130.001 Definitions.** In this chapter:

(1) "Pension payment" has the meaning specified in s. 108.05 (7) (b), Stats.

(2) "Rollover" means the transfer of all or part of a pension payment from one retirement plan or account to another retirement plan or account, whether the transfer occurs directly between plan or account trustees, or from the trustee of one plan or account to an individual payee and from that payee to the trustee of another plan or account. It is not material whether the retirement plans or accounts are considered qualified under 26 USC 401.

(3) "Week" has the meaning specified in s. 108.02 (27), Stats.

History: Emerg. cr. eff. 3-5-93; cr. Register, July, 1993, No. 451, eff. 8-1-93.

**ILHR 130.03 Treatment of "tips".** (1) STATUS OF "TIPS". (a) Under s. 108.02 (6) Stats., "tips" received by an employe in connection with employment are not counted as "wages" in determining an employer's "payroll" (for contribution purposes) except as required under s. ILHR 110.05 (9).

(b) Such "tips" continue to be "wages" for benefit purposes, as specified in sub. (2).

(2) MEANING OF "BENEFIT PURPOSES". An employe's "tips" received in connection with employment by an employing unit shall be treated as "wages" from that employing unit:

(a) In computing the employe's "average weekly wage" and corresponding "weekly benefit rate"; and

(b) In determining whether the employe is unemployed in any given week.

(3) DETERMINATION OF THE AMOUNT OF TIPS. (a) If an employe reports to the employer the amount of tips received in connection with employment by the employer, the employer shall include the amount thus reported as wages on any benefit report filed under s. ILHR 123.01 or 123.03.

(b) The employe, in giving notice of unemployment for a given week, shall report as wages the amount of tips received in such week in connection with the employment by an employing unit.

History: 1-2-56; am. (2) (intro.) and (a), r. and recr. (3), Register, September, 1968, No. 153, eff. 10-1-68.

Register, July, 1993, No. 451

**ILHR 130.05 Value of room or meals.** The provisions of s. ILHR 110.05 (2) shall apply not only for contribution purposes but also for benefit purposes under ch. 108, Stats.

History: Cr. Register, September, 1957, No. 21, eff. 10-1-57.

**ILHR 130.07 Supplemental unemployment benefit plans.** Benefits paid to claimants under any of the supplemental unemployment benefit plans described in s. ILHR 110.05 (4) shall not be treated as "wages" for benefit purposes under ch. 108, Stats.

History: Cr. Register, September, 1957, No. 21, eff. 10-1-57.

**ILHR 130.09 Lump sum pension payments.** (1) Pension payments made on other than a periodic basis will not be considered actually or constructively received by a claimant if:

(a) A rollover has occurred by the end of the week to which the payment is attributable, and

(b) The rollover occurred within 60 days of receipt of the pension payment.

(2) If the rollover in sub. (1) consisted of only a portion of the pension payment, the department will treat the pension payment as follows:

(a) The portion rolled over will not be considered actually or constructively received by the claimant, and

(b) The remaining portion will be treated as though it were the entire pension payment and will be allocated and attributed pursuant to s. 108.05 (7) (a), Stats.

History: Emerg. cr. eff. 3-5-93; cr. Register, July, 1993, No. 451, eff. 8-1-93.