

Chapter ILHR 102

CONTRIBUTION RATES

ILHR 102.01 Purpose
ILHR 102.02 New construction industry employers; initial contribution rates

ILHR 102.03 Payors of sickness or accident disability payments; contribution rates

ILHR 102.01 Purpose. This chapter specifies the initial contribution rates for certain categories of employers.

History: Emerg. cr. eff. 2-19-93; cr. Register, May, 1993, No. 449, eff. 6-1-93.

ILHR 102.02 New construction industry employers; initial contribution rates. (1) Under s. 108.18 (2) (c), Stats., an employer engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing, or similar construction projects shall pay contributions for each of the first 2 calendar years at the average rate for construction industry employers as determined by the department.

(2) The department shall examine the factors enumerated in this section to determine whether an employer is "engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing or similar construction projects" within the meaning of s. 108.18 (2) (c), Stats. The department shall first determine whether the employer's primary type of business activity is one of the activities specified in Figure ILHR 102.02 (2), which enumerates certain business activities listed in Major Group 17 - Construction - Special Trade Contractors in the Standard Industrial Classification (SIC) Manual furnished by the Federal government. [See Figure ILHR 102.02 (2) following]

Figure ILHR 102.02 (2):

Industry No.	
1711 PLUMBING, HEATING AND AIR CONDITIONING	1742 PLASTERING, DRYWALL, ACOUSTICAL, AND INSULATION WORK
Air system balancing and testing-contractors	Solar reflecting insulation film-contractors
Air conditioning, with or without sheet metal work-contractors	1743 TERRAZZO, TILE, MARBLE, AND MOSAIC WORK
Boiler erection and installation-contractors	Tile installation, ceramic-contractors
Fuel oil burner installation and servicing-contractors	Tile setting, ceramic-contractors
Furnace repair-contractors	1751 CARPENTRY WORK
Gasoline hookup-contractors	Joinery, ship-contractors
Heating equipment installation-contractors	Ship joinery-contractors
Heating, with or without sheet metal work-contractors	Store fixture installation-contractors
Lawn sprinkler system installation-contractors	1752 FLOOR LAYING AND OTHER FLOOR WORK, NOT ELSEWHERE CLASSIFIED
Plumbing repair-contractors	Linoleum installation-contractors
Refrigeration and freezer work-contractors	Parquet flooring-contractors
Water system balancing and testing-contractors	Resilient floor laying-contractors
1721 PAINTING AND PAPER HANGING	Vinyl floor tile and sheet installation-contractors
Electrostatic painting on site (including of lockers and fixture)-contractors	1771 CONCRETE WORK
Paper hanging-contractors	Grouting work-contractors
Ship painting-contractors	1781 WATER WELL DRILLING
Whitewashing-contractors	Servicing water wells-contractors
1731 ELECTRICAL WORK	1796 INSTALLATION OR ERECTION OF BUILDING EQUIPMENT, NOT ELSEWHERE CLASSIFIED
Burglar alarm installation-contractors	Dismantling of machinery and other industrial equipment-contractors
Cable splicing, electrical-contractors	Dust collecting equipment installation-contractors
Cable television hookup-contractors	Installation of machinery and other industrial equipment-contractors
Communications equipment installation-contractors	Machine rigging-contractors
Electronic control system installation-contractors	Millwrights
Fire alarm installation-contractors	Power generating equipment installation-contractors
Intercommunications equipment installation-contractors	
Sound equipment installation-contractors	
Telecommunications equipment installation-contractors	
Telephone and telephone equipment installation-contractors	

Figure ILHR 102.02 (2):**1799 SPECIAL TRADE CONTRACTORS, NOT ELSEWHERE
CLASSIFIED**

Antenna installation, except household type-contractors
 Artificial turf installation-contractors
 Awning installation-contractors
 Bath tub refinishing-contractors
 Boring for building construction contractors
 Cable splicing service, non-electrical contractors
 Caulking (construction)-contractors
 Cleaning building exteriors-contractors
 Cleaning new buildings after construction-contractors
 Coating of concrete structures with plastics-contractors
 Core drilling for building construction-contractors
 Counter top installation-contractors
 Dampproofing buildings-contractors
 Dewatering-contractors
 Diamond drilling for building construction-contractors
 Epoxy application-contractors
 Fence construction-contractors
 Fireproofing buildings-contractors
 Gas leakage detection-contractors
 Gasoline pump installation-contractors
 Glazing of concrete surfaces-contractors
 Grave excavation-contractors

House moving-contractors
 Insulation of pipes and boilers-contractors
 Lead burning-contractors
 Lightning conductor erection-contractors
 Mobile home site setup and tie down-contractors
 Ornamental metalwork-contractors
 Paint and wallpaper stripping-contractors
 Plastics wall tile installation-contractors
 Posthole digging-contractors
 Sandblasting of building exteriors-contractors
 Scaffolding construction-contractors
 Service and repair of broadcasting stations-contractors
 Service station equipment installation, maintenance,
 and repair-contractors
 Steam cleaning of building exteriors-contractors
 Television and radio stations, service and repair of-con-
 tractors
 Test boring for construction-contractors
 Tile installation, wall plastics-contractors
 Tinting glass-contractors
 Wallpaper removal-contractors
 Waterproofing-contractors
 Weather stripping-contractors
 Window shade installation-contractors

(3) (a) If the employer's primary type of business activity is specified in Figure ILHR 102.02 (2), the department may not consider the employer as being within the provisions of s. 108.18 (2) (c), Stats. If the employer's primary type of business activity in this state is listed in Major Group 15 - Building Construction - General Contractors and Operative Builders or in Major Group 16 - Heavy Construction Other Than Building Construction - Contractors in the Standard Industrial Classification (SIC) Manual or is listed in Major Group 17 but not in Figure ILHR 102.02 (2), the department shall consider the following factors to determine whether the employer is an employer to which the provisions of s. 108.18 (2) (c), Stats., apply:

1. Whether the primary business activity of the employer in this state involves the improvement of real property rather than improvement or refurbishing of personal property; and

2. Whether employers within the same listing in the Standard Industrial Classification (SIC) Manual as the employer customarily suspend or significantly curtail bus-

ness operations in this state for regularly recurring periods because of climatic conditions or because of the seasonal nature of the employment.

(b) If the department determines that either of the factors under par. (a) 1 or 2 is present, the employer shall be deemed to be an employer to which the provisions of s. 108.18 (2) (c), Stats., apply.

History: Cr. Register, June, 1990, No. 414, eff. 7-1-90; emerg. renum. from ILHR 110.15, eff. 2-19-93; renum. from ILHR 110.15, Register, May, 1993, No. 449, eff. 6-1-93.

ILHR 102.03 Payors of sickness or accident disability payments: contribution rates. A person not previously subject to the contribution provisions under ch. 108, Stats., which becomes an employer subject to these provisions because of sickness or accident disability payments under s. ILHR 110.06, shall be subject to the initial contribution rate under s. 108.18, Stats., for each of the first 2 calendar years.

History: Emerg. renum. from ILHR 110.11 (8) and am., eff. 2-19-93; renum. from ILHR 110.11 (8) and am., Register, May, 1993, No. 449, eff. 6-1-93.