

Chapter DWD 130

WAGES FOR BENEFIT PURPOSES

DWD 130.001 Definitions.

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DWD 130.07 Internal revenue code requirements.

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. Chapter ILHR 130 was renumbered Chapter DWD 130 under s. 13.93 (2m) (b) 1., Stats., and corrections made under s. 13.93 (2m) (b) 6. and 7., Stats., Register, June, 1997, No. 498.

DWD 130.001 Definitions. Unless the context clearly indicates a different meaning, the definitions in ch. DWD 100 apply to this chapter.

History: Cr. Register, September, 1995, No. 477, eff. 10-1-95.

DWD 130.01 Purpose. The definition of wages in s. 108.02 (26), Stats., is patterned after the FUTA definition of wages found in 26 USC 3306 (b). This chapter clarifies how the department shall apply the definition of wages in s. 108.02 (26), Stats., for benefit purposes. This chapter also specifies changes to the definition of wages in s. 108.02 (26), Stats., and provides interpretations that may be inconsistent with those applied to 26

USC 3306 (b), under the authority granted in s. 108.015, Stats.
History: CR 07-039: cr. Register October 2007, No. 622, eff. 11-1-07.

DWD 130.03 Treatment of "tips". **History:** 1-2-56; am. (2) (intro.) and (a), r. and recr. (3), Register, September, 1968, No. 153, eff. 10-1-68; CR 07-039: r. Register October 2007, No. 622, eff. 11-1-07.

DWD 130.05 Value of room or meals. The provisions of s. DWD 101.05, relating to the value of room or meals for contribution purposes, shall also apply for benefit purposes.

History: Cr. Register, September, 1957, No. 21, eff. 10-1-57; CR 07-039: am. Register October 2007, No. 622, eff. 11-1-07.

DWD 130.07 Internal revenue code requirements. When s. 108.02 (26), Stats., or FUTA require that a payment meet the requirements of a particular section of the internal revenue code to not be considered wages, the employer shall demonstrate to the satisfaction of the department that the payment meets such requirements.

History: Cr. Register, September, 1957, No. 21, eff. 10-1-57; CR 07-039: r. and recr. Register October 2007, No. 622, eff. 11-1-07.