

## Chapter Ind-UC 110

## CONTRIBUTIONS

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## Ind-UC 110.01 Frequency of contribution reports and payments.

(1) ~~QUARTERLY~~ Each employer newly determined to be subject to chapter 108, Wis. Stats., who has by the close of the calendar month commencing after notice of such determination made all the contribution reports and payments required of him, shall thereafter file his contribution reports and pay his contributions to the commission quarterly, for the current and subsequent calendar quarters, except as hereinafter provided.

(2) MONTHLY. Monthly filing of contribution reports, and monthly payment of contributions, shall apply to an employer, provided he is so notified by the commission's unemployment compensation department, if:

(a) He has notified the commission that he prefers to report and pay monthly; or

(b) He is a new employer who is, as of the close of the calendar month commencing after notice of a determination that he is subject to chapter 108, Wis. Stats., delinquent in any contribution report or contribution or other payment then due from him; or

(c) He has failed to file a quarterly contribution report, or to make a quarterly contribution payment, or to make any other payment due from him under chapter 108, Wis. Stats., within 90 days after the close of the quarter with respect to which such payment accrued.

(3) TRANSFER TO QUARTERLY BASIS. An employer who is required to file his contribution reports and pay his contributions on a monthly basis under subsection (2) may be transferred to a quarterly basis, as of the start of any calendar quarter, provided:

(a) The employer files written application for such change not later than the thirtieth day of the quarter in question, or the commission effects the transfer on its own motion; and

(b) The employer is not, as of the beginning of such quarter, delinquent in filing any contribution report or making any contribution or other payment then due from him under chapter 108, Wis. Stats., or has provided assurance satisfactory to the commission that his future reports and remittances will be made when due; and

(c) The commission so notifies the employer.

**Ind-UC 110.03 "Due-dates" of contribution reports and payments.**

(1) The commission's unemployment compensation department shall assign to employers such reasonable contribution due-dates (occurring not more than 31 days after the close of the applicable reporting period) as it deems suitable for the efficient and economical administration of chapter 108, Wis. Stats. Each contribution report form shall, when mailed to the employer, bear a clear statement of the due-date applicable thereto, and such statement shall constitute notice to the employer of his applicable due-date under this section.

(2) In the case of an employer who is notified that he is subject to chapter 108, Wis. Stats., after the completion of one or more reporting periods with respect to which arrears contributions are payable by him, the due-date applicable to his contribution reports and payments for such completed periods shall, except as herein-after provided, be the end of the month following each such reporting period.

(3) (a) If an employing unit becomes a covered employer under chapter 108, Wis. Stats., as of the start of a given calendar year based on its employment during that year, pursuant to section 108.02 (4) (b) or (d), Wis. Stats., the due-date for its accrued contributions, as to any calendar quarter completed by the close of the earliest month in which such employment assured such coverage, shall be the close of the month next following that earliest month.

(b) If an employer becomes covered by chapter 108, Wis. Stats., as of the beginning of a given calendar year, pursuant to section 108.02 (4) (c), Wis. Stats., because his wages for a calendar quarter of such year exceed \$10,000, the due-date for his contributions accrued up to the close of such quarter shall be the close of the month which follows such quarter, pursuant to section 108.17 (1m) Wis. Stats.

**Ind-UC 110.05 Reporting payroll and computing contributions.** (1) **TOTAL WISCONSIN PAYROLL.** Each employer's contribution report to the commission shall include under "total Wisconsin payroll" all items whatsoever regularly handled by the employer as payroll items. Such report shall in any event include every item required to be treated as "wages" pursuant to section 108.02 (6), Wis. Stats.,— even though such items may not be treated as payroll items by the employer. Moreover, all wages paid by the employer to persons employed by him partly within and partly outside Wisconsin shall be included by him in his "total Wisconsin payroll". Such wages shall also be included in the employer's "defined payroll" unless the commission has determined that such wages are not paid with respect to "employment" under section 108.02 (5) (b) or (c), Wis. Stats.

(2) **VALUE OF ROOM OR MEALS.** In determining an employee's wages from any employing unit under chapter 108, Wis. Stats., any lodging or meals furnished as part of the employee's pay shall, unless a different specific showing is made, depend on his work-place and be valued as follows:

(a) As to any city or village with a population of 1,000 or more the value of a room shall be \$6.75 per week or 90 cents per day; and the value of meals shall be \$13.50 per week or 65 cents per meal.

(b) Elsewhere the value of a room shall be \$6.00 per week or 85 cents per day; and the value of meals shall be \$12.00 per week or 60 cents per meal.

(d) To value room and meals hereunder, there shall be included within a city or village any community or isolated establishment which is outside the territorial limits but within the industrial or commercial area of the city or village, and its population shall be determined from the latest available federal census figures.

(4) SUPPLEMENTAL UNEMPLOYMENT BENEFIT PLANS. As to the treatment, for contribution purposes under chapter 108, Wis. Stats., of the various plans for supplemental unemployment benefits (herein called "S. U. B."), employer contributions to finance such a plan:

(a) Shall not be treated as "wages" if the commission determines that employer contributions under the given S. U. B. plan are credited to a fund (rather than to individual employe accounts) from which S. U. B. may be paid to any employe eligible therefore under such plan, and that such contributions are not treated as wages for federal unemployment tax purposes.

(b) Shall be treated as "wages" if the commission determines that employer contributions under the given S. U. B. plan are definitely credited to individual employe accounts, and are treated as "wages" for federal unemployment tax purposes.

(c) Shall not be treated as "wages" if the commission determines that the given S. U. B. plan is part of an employer profit-sharing plan, if and while the employer's payments thereto are not treated as "wages" for federal unemployment tax purposes.

(5) EMPLOYE BENEFIT PLANS. There will not be treated as "wages" (and need not be reported as "payroll") the amount of any payment made to, or on behalf of, an employe under a plan or system established by an employer which makes provision for his employes generally, or for a class or classes of his employes (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment), on account of retirement, or sickness or accident disability or expenses in connection therewith, or death; provided such payment is not included as "wages" under the federal unemployment tax act.

(6) DISCOUNTS. There will not be treated as "wages" (and need not be reported as "payroll") the value of any special discount or markdown (from the retail market price) allowed by an employer to his employes on goods or services purchased from or supplied by him for their own use:

(a) Where such purchase or use involves personal equipment used and necessary on the job; or

(b) Where such purchase or use is optional with the employes and does not constitute regular or systematic remuneration to them for their services rendered to the employer.

(7) CLAIMING EXCLUSIONS. In claiming exclusions from his "total Wisconsin payroll" thus reported for any given period the employer shall identify each exclusion claimed, pursuant to the statutory pro-

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vision or commission rule claimed to be relevant in such case, and shall in support of any such exclusion submit such supporting evidence as the commission may from time to time request.

(8) ALLOCATION OF PAYROLL. (a) *For current reports.* The payroll assignable to each contribution period shall be determined according to the customary accounting practice of the employer, provided that such practice is in conformity with good accounting principles, is consistently followed, and reasonably reflects for such period the correct cost of labor, salaries, and other remuneration. But every employer shall report his payroll as of each "computation date" in accordance with paragraphs (b) and (c).

(b) *As of the "computation date".* For the purpose of determining under chapter 108, Wis. Stats., each employer's "reserve percentage", as of the "computation date" applicable under section 108.02 (11m), Wis. Stats., and the contribution rate correspondingly payable by him based on the status of his account as of such computation date, the commission hereby prescribes, in accordance with section 108.02 (8), Wis. Stats., that an employer's "payroll" for the year ending on a "computation date" means the wages paid in such year for "employment". Each employer shall report his payroll accordingly, by making the proper cut-off on a "paid" basis as of the "computation date".

(c) *When paid.* Wages shall be treated as "paid" only when actually or "constructively" paid.

**History:** 1-2-56; cr. (2) and (4) Register, September, 1957, No. 21, eff. 10-1-57; am. (2) (a) and (b) and r. (c), Register, October, 1960, No. 58, eff. 11-1-60.

**Ind-UC 110.07 Contribution reports and remittances.** (1) **REQUIRED REPORTS.** Each employer shall, regardless of whether any contributions may be currently payable by him, report his payroll and employment on the contribution reports (Forms UC-101) supplied to him by the commission. The employer shall complete all applicable items of his contribution report, including monthly data on his number of employes. Any report which is incomplete as to any of such items after the due-date applicable thereto pursuant to Ind-UC 110.03 is "delinquent" within the meaning of section 108.22 (1), Wis. Stats.

(2) **REMITTANCES.** Contributions shall be remitted with the employer's contribution report, and shall be in the form of a check, draft or money order payable to the industrial commission.