



1997 ASSEMBLY BILL 571

October 17, 1997 - Introduced by Representatives VRAKAS and VANDER LOOP, cosponsored by Senators PLACHE and ZIEN. Referred to Committee on Labor and Employment.

1 **AN ACT to repeal** 106.21 (9) (d), 106.215 (10) (d), 108.02 (15) (gm) and 108.05 (1)
2 (f) and (g); **to renumber** 108.05 (3) (b) 2.; **to renumber and amend** 108.09 (2)
3 (c) and 108.09 (4) (f) 2.; **to amend** 6.10 (9), 15.227 (3), 16.48 (1) (a) (intro.), 16.48
4 (1) (a) 1., 2. and 6. and (b), 16.48 (2) and (3), 19.85 (1) (ee), 20.445 (1) (gd), 20.445
5 (1) (gd), 20.445 (1) (gd), 20.445 (1) (gf), 20.445 (1) (n), 40.02 (22) (b) 3., 40.65 (5)
6 (b) 2., 45.71 (9) (a), 46.27 (5) (i), 47.035 (1), 49.19 (4) (dm) 4., 59.40 (2) (e), 59.57
7 (2) (b), 66.30 (6) (c) 1., 66.30 (6) (h), 66.521 (1) (a), 71.05 (6) (a) 12., 71.52 (6),
8 71.67 (7) (title), 71.67 (7) (a), 71.67 (7) (b) 2., 71.80 (16) (a), 71.80 (16) (a), 71.80
9 (16) (b), 101.654 (2) (c), 102.28 (7) (b), 106.11 (2) (a) 1. b., chapter 108 (title),
10 108.01 (1), 108.02 (4m) (a), 108.02 (12) (b) (intro.), 108.02 (12) (c) (intro.), 108.02
11 (15) (c) 1., 108.02 (15) (dm) 1., 108.02 (15) (e), 108.02 (15) (i) 2., 108.02 (15) (k)
12 5., 108.02 (15) (k) 9., 108.02 (15) (k) 10., 108.02 (15) (k) 14., 108.02 (15) (k) 19.
13 b., 108.02 (21) (a) 2., 108.02 (21) (b), 108.04 (4) (a), 108.04 (4) (c), 108.04 (5),
14 108.04 (7) (a), 108.04 (7) (e), 108.04 (7) (L) (intro.), 108.04 (7) (p), 108.04 (8) (a),
15 108.04 (8) (c), 108.04 (8) (d), 108.04 (12) (c), 108.04 (12) (d), 108.05 (1) (h) (intro.),
16 108.05 (2) (c), 108.05 (3) (a), 108.05 (3) (b) 1. a. and b., 108.06 (2) (d), 108.06 (5)
17 (a), 108.065 (1), 108.07 (3m), 108.07 (5m), 108.09 (4) (f) 3., 108.09 (6) (c), 108.13

1 (2), 108.13 (4) (a) 4., 108.13 (4) (b), 108.13 (4) (c) (intro.), 108.13 (4) (e), 108.13
2 (4) (f), 108.135 (1) (intro.), 108.135 (1) (a), 108.14 (5) (a), 108.14 (5) (ag), 108.14
3 (5) (ar), 108.14 (6), 108.14 (7) (a), 108.14 (8) (a), 108.14 (8m) (a), 108.14 (8n) (a),
4 108.14 (8n) (b), 108.14 (8s) (a), 108.14 (8s) (b), 108.14 (8t), 108.14 (9), 108.14
5 (13), 108.14 (14), 108.141 (1) (b) 3., 108.141 (1) (h), 108.141 (3g) (a) 1., 108.141
6 (3g) (a) 2., 108.141 (3g) (a) 3. a., 108.141 (3g) (a) 3. b., 108.141 (3g) (a) 3. d.,
7 108.141 (3g) (c), 108.141 (3g) (d), 108.141 (3g) (e), 108.142 (1) (h) 3., 108.142 (1)
8 (i), 108.16 (5) (b), 108.16 (7m), 108.161 (3), 108.162 (1), 108.162 (3), 108.18 (3m)
9 (b), 108.18 (3m) (c), 108.18 (7) (a) 1. and (h), 108.18 (9) (intro.), 108.19 (3), 108.19
10 (4), 108.20 (2m), 108.20 (2m), 108.205 (1), 108.21 (1), 108.22 (9), 109.01 (3),
11 116.03 (4), 175.46 (5) (a), 230.26 (4), 303.08 (3), 303.08 (4), 303.08 (5) (intro.),
12 560.71 (1) (e) 4. c., 560.797 (2) (a) 4. c., 779.14 (1m) (a), 779.15 (1), 815.18 (13)
13 (j), 859.02 (2) (a) and 949.06 (3) (b); and **to create** 20.445 (1) (gg), 20.445 (1) (gh),
14 20.445 (1) (nb), 108.02 (4m) (g), 108.02 (18m), 108.02 (25e), 108.05 (1) (i) and (j),
15 108.05 (3) (b) 1. c., 108.05 (3) (b) 2., 108.09 (2) (c) 1. and 2., 108.09 (2) (cm), 108.09
16 (4) (f) 2. b., 108.14 (18), 108.18 (3m) (d), 108.18 (4) (figure) Schedule D, 108.18
17 (9) (figure) Schedule D, 108.18 (9c) and 108.19 (1e) of the statutes; **relating to:**
18 various changes in the unemployment compensation law and related
19 provisions, granting rule-making authority and making appropriations.

Analysis by the Legislative Reference Bureau

This bill makes various changes in the unemployment compensation law and related provisions. Significant provisions include:

BENEFIT RATE CHANGES

Currently, weekly unemployment compensation benefit rates for total unemployment range from \$53 for an employe who earns wages (or certain other amounts treated as wages) of at least \$1,325 during at least one quarter of the employe's base period (period preceding a claim during which benefit rights accrue)

to \$282 for an employe who earns wages (or certain other amounts treated as wages) of at least \$7,050 during any such quarter. This bill adjusts weekly benefit rates for weeks of unemployment beginning on or after January 4, 1998, and before January 3, 1999, to rates ranging from \$43 for an employe who earns wages (or certain other amounts treated as wages) of at least \$1,075 during at least one quarter of the employe's base period to \$290 for an employe who earns wages (or certain other amounts treated as wages) of at least \$7,250 during any such quarter; and beginning on or after January 3, 1999, to rates ranging from \$44 for an employe who earns wages (or certain other amounts treated as wages) of at least \$1,100 during at least one quarter of the employe's base period to \$297 for an employe who earns wages (or certain other amounts treated as wages) of at least \$7,425 during any such quarter.

OTHER BENEFIT CHANGES

Qualifying wages

Currently, an employe is not eligible to begin receiving benefits unless he or she earns wages (or certain other amounts treated as wages) during the employe's base period equal to at least 30 times the employe's weekly benefit rate, including wages (or other amounts treated as wages) of at least 7 times the employe's weekly benefit rate during the quarters other than the one in the employe's base period in which the employe earns his or her highest wages (or other amounts treated as wages). This bill requires instead that an employe earn wages (or other amounts treated as wages) of at least 30 times the employe's weekly benefit rate, including wages (or other amounts treated as wages) of at least 4 times the employe's weekly benefit rate during a quarter other than the one in the employe's base period in which the employe earns his or her highest wages (or other amounts treated as wages).

Treatment of certain cafeteria plan payments for benefit purposes

Currently, the eligibility for benefits and amount of benefits payable to an employe depend in part upon the amount of wages or certain other amounts paid or treated as having been paid to the employe during his or her base period. This bill treats as wages for those purposes any salary reduction amounts that are not wages and that would have been paid to an employe by an employer as salary during the employe's base period but for a salary reduction agreement under a cafeteria plan, as defined in the federal Internal Revenue Code (plan under which certain payments, such as medical or child care expenses, are paid from the pretax income of an employe). The change potentially increases the number of employes who qualify for benefits and the amounts of benefits that some employes receive. Similarly, the bill treats salary reduction amounts deducted by an employer from the wages earned by a claimant in a given week pursuant to a cafeteria plan as wages received by the claimant for purposes of determining the eligibility of and amount of benefits payable to the claimant for partial unemployment in that week. The change potentially decreases the number of employes who qualify to receive benefits for partial unemployment and the amounts of benefits for partial unemployment that some employes receive. In connection with these changes, the bill also requires employers to keep records of cafeteria plan payments and permits the department of workforce development (DWD) to require employers to report this information to it.

Eligibility to begin new benefit years

Under current law, an employe is not eligible to begin a new benefit year (period during which benefits are potentially payable) unless, after the beginning of the employe's most recent benefit year in which the employe was paid benefits, the employe earns wages equal to at least 8 times the benefit rate that was payable to the employe for that most recent benefit year in work covered by the unemployment compensation law of any state or the federal government. This bill requires an employe to perform services and earn wages for those services equal to at least 8 times that benefit rate in such work before the employe may begin a new benefit year.

Set aside of benefit years

Currently, a claimant may, in writing, request DWD to set aside a benefit year. DWD must grant the request if certain conditions are satisfied. This bill instead requires that such a request be made verbally, electronically or in writing in the manner that the department prescribes by rule.

Requalification for extended benefits

Currently, if an individual fails to either apply for suitable work when notified by a public employment office or to accept suitable work when offered, the individual is ineligible to receive extended benefits (benefits partially funded by the federal government which are provided during periods of high unemployment) for the week in which the failure occurs and thereafter until the individual has again worked for at least 4 weeks and earned wages equal to at least 4 times his or her extended benefit rate. A similar requalification requirement applies when a claimant fails to search for work or voluntarily terminates or is suspended from his or her employment under certain conditions. This bill requires that a claimant work for at least 4 weeks in work covered by the unemployment insurance law of any state or the federal government and earn wages for that work equal to at least 4 times his or her extended benefit rate in order to qualify or requalify to receive extended benefits.

Employe status

Currently, in order to be eligible to claim benefits, an individual must, in addition to other requirements, be an "employe" as defined in the unemployment compensation law. Generally, an "employe" is an individual who performs services for an employer in employment covered under the unemployment compensation law, whether or not the individual is directly paid by the employer. However, an individual is not an "employe" if the individual performs services as a contract operator with a carrier or as a skidding operator or piece cutter with a forest products manufacturer or logging contractor and the individual has been and will continue to be free from the employer's control or direction over the performance of his or her services both under his or her contract and in fact, and the individual's services are performed in an independently established trade, business or profession in which the individual is customarily engaged. Any other individual is not an "employe" if the individual holds or has applied for an employer identification number with the federal internal revenue service or has filed business or self-employment income tax returns with the federal internal revenue service in the previous year, and meets at least 6 of 8 other conditions concerning the individual's relationship to or direction

or control over his or her business or the services that he or she performs. This bill applies the former exclusion, rather than the latter exclusion, to all employees of governmental units and nonprofit organizations.

TAX CHANGES

Contribution rate schedules

Currently, all employers that engage employees in work which is covered under the unemployment compensation law, other than governmental and nonprofit employers which elect to pay directly for the cost of benefits, must pay contributions (taxes) to finance unemployment compensation benefits. The total contributions of an employer are the sum of the employer's contribution rate and the employer's solvency rate, each of which vary with the employment stability of the employer and the solvency of the unemployment reserve fund, from which benefits are paid. An employer's contributions payable as a result of its contribution rate are credited to the employer's account, while an employer's contributions payable as a result of its solvency rate are credited to the fund's balancing account, which is used to fund benefits not payable from any employer's account. Currently, there are 3 schedules of contribution and solvency rates. The schedule that applies for any year depends upon the solvency of the fund on June 30 of the preceding year. The schedule that results in the lowest contribution rates for most employers is currently in effect for any year when the fund has a cash balance of at least \$1,000,000,000 on June 30 of the preceding year. This bill creates an additional schedule which is in effect for any year after 1997 when the fund has a cash balance of at least \$1,200,000,000 on June 30 of the preceding year. The schedule provides for lower contribution rates than are provided under current schedules for most employers for any year in which their accounts have positive balances on June 30 of the preceding year.

Special assessments and offset of solvency rates

In addition to regular contributions currently payable by employers, this bill levies an assessment on each employer that is currently subject to a contribution requirement in the amount of 0.01% of an employer's taxable payroll for each year prior to the year 2000 (unless the employer currently pays a solvency rate less than 0.01% in which case the assessment is equal to the employer's current solvency rate as applied to the employer's taxable payroll). The bill permits DWD to reduce or eliminate the levy for any year. The bill also directs DWD to reduce the solvency rate of each employer that pays an assessment for any year in which an assessment is levied by the assessment rate applicable to that employer for that year.

Under the bill, revenue received from the assessment may only be used for the purpose of design or development of unemployment insurance information technology systems. The bill also appropriates \$1,450,000 from existing federal revenues and existing revenues received by DWD as interest on late payments and penalties for late payments and certain other violations of the unemployment compensation law to be used for the same purpose. The bill directs DWD to submit quarterly reports to the council on unemployment insurance describing the use of any moneys expended by DWD for this purpose and the status of any project for which moneys were expended.

Personal liability for certain business obligations

Currently, if an individual is an officer, employe, member or manager holding at least 20% of the ownership interest of a corporation or limited liability company, if the individual has control of or responsibility for filing unemployment compensation contribution reports or making unemployment compensation payments and the individual wilfully fails to file such reports or to make such payments, the individual may be found personally liable for any payments due, including interest, tardy payment or filing fees, costs and other fees if the corporation or limited liability company is unable to make these payments. This bill provides that ownership interest of a corporation or limited liability company for these purposes includes ownership or control, directly or indirectly, by the individual, by the individual's spouse or child, by the individual's parent if the individual is under age 18, or by a combination of 2 or more of them, as well as such ownership of an interest in a parent corporation or limited liability company of which the corporation or limited liability company is a wholly owned subsidiary.

OTHER CHANGES***Law name change***

The bill changes the name of the unemployment compensation law to the "unemployment insurance" law and makes terminology changes throughout the statutes to effect the name change.

Performance of services for customers of employe service companies

Currently, an employe service company is considered to be the employer of an individual for unemployment compensation purposes if the individual performs services for a client or customer of the employe service company and the employe service company is taxed under the Federal Unemployment Tax Act on the basis of that employment. This bill substitutes a rule that an employe service company is considered to be the employer of an individual who the company engages in employment to perform services for a client or customer of the company.

Set aside, amendment, reopening, reversal or modification of certain determinations and decisions

Currently, DWD may set aside or amend an initial determination concerning the eligibility of a claimant to receive unemployment compensation benefits within one year of the determination to correct a mistake, unless a party has filed a timely request for a hearing as to the determination. Unless a party has filed a timely petition for review of a decision, an appeal tribunal (hearing examiner) may similarly reopen any decision concerning benefit eligibility or the status of an employer within one year of the decision if the tribunal determines that false testimony was given or false evidence was offered. The labor and industry review commission (LIRC) may set aside any final determination of DWD or any decision of an appeal tribunal or LIRC within one year of the determination or decision upon the grounds of mistake or newly discovered evidence. Currently, DWD is not authorized to set aside any decision of an appeal tribunal and is not authorized to reverse, modify or set aside any decision of LIRC. This bill extends from one year to 2 years the period during which determinations and decisions may be set aside, amended or reopened under

the circumstances currently provided. The bill also permits DWD to set aside or amend an initial determination at any time if DWD determines that the benefits paid or payable to a claimant have been affected by wages earned by the claimant which have not been paid, and DWD is provided with notice from the appropriate state or federal court or agency that a wage claim for those wages will not be paid in whole or in part, unless a party has filed a timely request for a hearing concerning that determination. Similarly, the bill permits an appeal tribunal to set aside a decision of the appeal tribunal at any time (unless a party has filed a timely petition for review of the decision with LIRC), and permits LIRC to set aside a final determination of DWD or a decision of an appeal tribunal or LIRC at any time (regardless of whether an appeal or petition for review has been filed) under similar circumstances if the appeal tribunal or LIRC is provided with similar notice of an unpaid wage claim. In addition, the bill permits DWD to set aside or amend any decision of an appeal tribunal adverse to a claimant that has been issued within the 4-year period preceding the day the bill becomes law, and permits DWD to reverse, modify or set aside any decision of LIRC adverse to a claimant that has been issued within that period, if DWD finds that the benefits paid or payable to the claimant have been affected by wages earned by the claimant which have not been paid, and DWD is provided with notice from the appropriate state or federal court or agency that a wage claim for those wages will not be paid in whole or in part, unless a timely petition for review by LIRC has been filed or a timely action for judicial review has been commenced.

Coverage of Wisconsin service corps and Wisconsin conservation corps employees

Under current state laws governing the Wisconsin service corps (WSC) and the Wisconsin conservation corps (WCC), no corps enrollee in the WSC and no corps member or assistant crew leader in the WCC is eligible for unemployment compensation benefits by virtue of his or her employment in the corps. Conflicting provisions of the same laws provide that *to the extent permitted by federal law*, the WSC and WCC programs shall be considered work-relief and work-training programs for the purpose of determining eligibility for unemployment compensation benefits.

Under current state law governing the unemployment compensation program, no corps member or assistant crew leader in the WCC is eligible for unemployment compensation benefits by virtue of his or her employment in the WCC. In addition, an individual serving in a position receiving work relief or work training as a part of a work-training or work-relief program assisted or funded by a state agency is not eligible for unemployment compensation benefits based on such service except as the agency otherwise elects with the approval of DWD. This provision is based on federal law, which generally requires states participating in the federal-state unemployment compensation program to provide benefits for employes of state agencies except, if a state elects, for individuals performing service as a part of an unemployment work-relief or work-training program assisted or funded by a state agency if the individuals receive work relief or work training under the program [26

USC 3309 (b) (5)]. “Work relief” and “work training” are interpreted by DWD in accordance with standards imposed by the U.S. department of labor.

This bill deletes the provisions of current state laws governing the WSC and WCC programs. In addition, the bill deletes the provision of current state law governing the unemployment compensation program specifying that a corps member or assistant crew leader in the WCC is ineligible to receive unemployment compensation benefits by virtue of his or her employment in the WCC, but retains the disqualification for individuals receiving state-assisted work relief or work training.

OTHER

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

1 **SECTION 1.** 6.10 (9) of the statutes is amended to read:

2 6.10 (9) No person loses the right to vote at the person’s place of residence while
3 receiving public assistance or unemployment ~~compensation~~ insurance even if the
4 legal settlement for assistance is elsewhere.

5 **SECTION 2.** 15.227 (3) of the statutes, as affected by 1997 Wisconsin Act 3, is
6 amended to read:

7 15.227 (3) (title) COUNCIL ON UNEMPLOYMENT ~~COMPENSATION~~ INSURANCE. There
8 is created in the department of workforce development a council on unemployment
9 ~~compensation~~ insurance appointed by the secretary of workforce development to
10 consist of 5 representatives of employers and 5 representatives of employes
11 appointed to serve for 6-year terms and a permanent classified employe of the
12 department of workforce development who shall serve as nonvoting chairperson. In
13 making appointments to the council, the secretary shall give due consideration to
14 achieving balanced representation of the industrial, commercial, construction,
15 nonprofit and public sectors of the state’s economy. One of the employer

1 representatives shall be an owner of a small business or a representative of an
2 association primarily composed of small businesses. In this subsection, "small
3 business" means an independently owned and operated business which is not
4 dominant in its field and which has had less than \$2,000,000 in gross annual sales
5 for each of the previous 2 calendar years or has 25 or fewer employes. A member
6 vacates his or her office if the member loses the status upon which his or her
7 appointment is based.

8 **SECTION 3.** 16.48 (1) (a) (intro.) of the statutes is amended to read:

9 16.48 (1) (a) (intro.) A statement of unemployment ~~compensation~~ insurance
10 financial outlook, which shall contain the following, together with the secretary's
11 recommendations and an explanation for such recommendations:

12 **SECTION 4.** 16.48 (1) (a) 1., 2. and 6. and (b) of the statutes are amended to read:

13 16.48 (1) (a) 1. Projections of unemployment ~~compensation~~ insurance
14 operations under current law through at least the 2nd year following the close of the
15 biennium, including benefit payments, tax collections, borrowing or debt
16 repayments and amounts of interest charges, if any.

17 2. Specific proposed changes in the laws relating to unemployment
18 ~~compensation~~ insurance financing, benefits and administration.

19 6. If unemployment ~~compensation~~ insurance program debt is projected at the
20 end of the forecast period, the reasons why it is not proposed to liquidate the debt.

21 (b) A report summarizing the deliberations of the council on unemployment
22 ~~compensation~~ insurance and the position of the council, if any, concerning each
23 proposed change in the unemployment ~~compensation~~ insurance laws submitted
24 under par. (a).

1 **SECTION 5.** 16.48 (2) and (3) of the statutes, as affected by 1997 Wisconsin Act
2 3, are amended to read:

3 16.48 **(2)** Upon receipt of the statement and report under sub. (1), the governor
4 may convene a special committee consisting of the secretary of workforce
5 development and the legislative leaders specified in sub. (1) to review the statement
6 and report. Upon request of 2 or more of the legislative leaders specified in sub. (1),
7 the governor shall convene such a committee. The committee shall attempt to reach
8 a consensus concerning proposed changes to the unemployment ~~compensation~~
9 insurance laws and shall submit its recommendations to the governor and
10 legislature concurrently with the statement furnished under sub. (3).

11 **(3)** On or about February 15 of each odd-numbered year, the secretary of
12 workforce development, under the direction of the governor, shall submit to each
13 member of the legislature an updated statement of unemployment ~~compensation~~
14 insurance financial outlook which shall contain the information specified in sub. (1)
15 (a), together with the governor's recommendations and an explanation for such
16 recommendations, and a copy of the report required under sub. (1) (b).

17 **SECTION 6.** 19.85 (1) (ee) of the statutes is amended to read:

18 19.85 **(1)** (ee) Deliberating by the council on unemployment ~~compensation~~
19 insurance in a meeting at which all employer members of the council or all employe
20 members of the council are excluded.

21 **SECTION 7.** 20.005 (3) (schedule) of the statutes: at the appropriate place, insert
22 the following amounts for the purposes indicated:

1 **1997-98** **1998-99**

2 **20.445 Workforce development, department of**

3 (1) WORKFORCE DEVELOPMENT

4 (gg) Unemployment information
 5 technology systems; interest and
 6 penalties PR C 1,000,000 -0-

7 (nb) Unemployment information
 8 technology systems; federal mo-
 9 neys PR-F A 450,000 -0-

10 **SECTION 8.** 20.445 (1) (gd) of the statutes, as affected by 1997 Wisconsin Act 27,
 11 section 612, is amended to read:

12 20.445 (1) (gd) *Unemployment interest and penalty payments.* From the
 13 moneys received as interest and penalties collected under ss. 108.04 (11) (c) and
 14 108.22 and assessments under s. 108.19 (1m), all moneys not appropriated under
 15 pars. (ge) and, (gf) and (gg) and all moneys transferred to this appropriation account
 16 from the appropriation account under par. (gh) for the payment of benefits specified
 17 in s. 108.07 (5) and 1987 Wisconsin Act 38, section 132 (1) (c), for the payment of
 18 interest to employers under s. 108.17 (3m) and, for the payment of interest due on
 19 advances from the federal unemployment account under title XII of the social
 20 security act to the unemployment reserve fund, and for payments made to the
 21 unemployment reserve fund to obtain a lower interest rate or deferral of interest
 22 payments on these advances, except as otherwise provided in s. 108.20, and for the
 23 payment of career counseling center grants under s. 106.14.

1 **SECTION 9.** 20.445 (1) (gd) of the statutes, as affected by 1997 Wisconsin Act 27,
2 section 612m, is amended to read:

3 20.445 (1) (gd) *Unemployment interest and penalty payments.* From the
4 moneys received as interest and penalties collected under ss. 108.04 (11) (c) and
5 108.22, assessments under s. 108.19 (1m) and forfeitures under s. 103.05 (5), all
6 moneys not appropriated under par. (ge) ~~and~~, (gf) and (gg) and all moneys transferred
7 to this appropriation account from the appropriation account under par. (gh) for the
8 payment of benefits specified in s. 108.07 (5) and 1987 Wisconsin Act 38, section 132
9 (1) (c), for the payment of interest to employers under s. 108.17 (3m) ~~and~~, for the
10 payment of interest due on advances from the federal unemployment account under
11 title XII of the social security act to the unemployment reserve fund, and for
12 payments made to the unemployment reserve fund to obtain a lower interest rate or
13 deferral of interest payments on these advances, except as otherwise provided in s.
14 108.20, and for payment of career counseling center grants under s. 106.14.

15 **SECTION 10.** 20.445 (1) (gd) of the statutes, as affected by 1997 Wisconsin Act
16 27, section 613, is amended to read:

17 20.445 (1) (gd) *Unemployment interest and penalty payments.* From the
18 moneys received as interest and penalties collected under ss. 108.04 (11) (c) and
19 108.22, assessments under s. 108.19 (1m) and forfeitures under s. 103.05 (5), all
20 moneys not appropriated under par. (ge) ~~and~~, (gf) and (gg) and all moneys transferred
21 to this appropriation account from the appropriation account under par. (gh) for the
22 payment of benefits specified in s. 108.07 (5) and 1987 Wisconsin Act 38, section 132
23 (1) (c), for the payment of interest to employers under s. 108.17 (3m) ~~and~~, for the
24 payment of interest due on advances from the federal unemployment account under
25 title XII of the social security act to the unemployment reserve fund, and for

1 payments made to the unemployment reserve fund to obtain a lower interest rate or
2 deferral of interest payments on these advances, except as otherwise provided in s.
3 108.20.

4 **SECTION 11.** 20.445 (1) (gf) of the statutes is amended to read:

5 20.445 (1) (gf) *Employment security administration.* From the moneys received
6 as interest and penalties collected under ss. 108.04 (11) (c) and (13) (c) and 108.22,
7 the amounts in the schedule for the administration of employment service programs
8 and unemployment ~~compensation~~ insurance programs under ch. 108 and s. 106.09
9 and federal or state unemployment ~~compensation~~ insurance programs authorized by
10 the governor under s. 16.54; and for payments to satisfy any federal audit exception
11 concerning a payment from the unemployment reserve fund or any federal aid
12 disallowance involving the unemployment ~~compensation~~ insurance program.

13 **SECTION 12.** 20.445 (1) (gg) of the statutes is created to read:

14 20.445 (1) (gg) *Unemployment information technology systems; interest and*
15 *penalties.* From the moneys received as interest and penalties collected under ss.
16 108.04 (11) (c) and (13) (c) and 108.22, as a continuing appropriation, the amounts
17 in the schedule for the purpose specified in s. 108.19 (1e).

18 **SECTION 13.** 20.445 (1) (gh) of the statutes is created to read:

19 20.445 (1) (gh) *Unemployment information technology systems; assessments.*
20 All moneys received from assessments levied under s. 108.19 (1e) and 1997
21 Wisconsin Act (this act), section 164 (2), for the purpose specified in s. 108.19 (1e).
22 The treasurer of the unemployment reserve fund may transfer moneys from this
23 appropriation account to the appropriation account under par. (gd).

24 **SECTION 14.** 20.445 (1) (n) of the statutes is amended to read:

1 20.445 (1) (n) *Unemployment administration; federal moneys.* All federal
2 moneys received for the employment service under s. 106.09 (4) to (6) ~~or~~, for the
3 administration of unemployment ~~compensation under ch. 108, and any federal~~
4 ~~moneys paid to the department~~ insurance or for the performance of its the
5 department's functions under ch. 108, ~~and for its conduct of public employment~~
6 ~~offices consistent with s. 106.09 (4) to (6),~~ and for its other efforts to regularize
7 employment; ~~to pay the compensation and expenses of appeal tribunals and of~~
8 ~~councils; and to pay allowances stimulating education during unemployment,~~ to be
9 used for such purposes, and to transfer to par. (nb) an amount determined by the
10 treasurer of the unemployment reserve fund not exceeding the lesser of the amount
11 specified in s. 108.161 (4) (d) or the amounts in the schedule under par. (nb).

12 **SECTION 15.** 20.445 (1) (nb) of the statutes is created to read:

13 20.445 (1) (nb) *Unemployment information technology systems; federal moneys.*
14 The amounts in the schedule, as authorized by the governor for this purpose under
15 s. 16.54, for the purpose specified in s. 108.19 (1e). All moneys transferred from par.
16 (n) for this purpose shall be credited to this appropriation account. Notwithstanding
17 s. 20.001 (3) (a), the treasurer of the unemployment reserve fund shall transfer any
18 unencumbered balance in this appropriation account that is not needed or available
19 to carry out the purpose of this appropriation to the appropriation account under par.
20 (n). No moneys may be expended from this appropriation unless the treasurer of the
21 unemployment reserve fund determines that such expenditure is currently needed
22 for the purpose specified in s. 108.19 (1e). No moneys may be encumbered from this
23 appropriation account after the beginning of the 3rd 12-month period beginning
24 after the effective date of this paragraph [revisor inserts date].

25 **SECTION 16.** 40.02 (22) (b) 3. of the statutes is amended to read:

1 40.02 **(22)** (b) 3. Unemployment ~~compensation~~ insurance benefits.

2 **SECTION 17.** 40.65 (5) (b) 2. of the statutes is amended to read:

3 40.65 **(5)** (b) 2. Any unemployment ~~compensation~~ insurance benefit payable to
4 the participant because of his or her work record.

5 **SECTION 18.** 45.71 (9) (a) of the statutes is amended to read:

6 45.71 **(9)** (a) Part-time or overtime pay, unemployment ~~compensation~~
7 insurance and income of the veteran's spouse are considered income only if the
8 department or authorized lender deems such sources of income to be regular and
9 dependable.

10 **SECTION 19.** 46.27 (5) (i) of the statutes is amended to read:

11 46.27 **(5)** (i) In the instances in which an individual who is provided long-term
12 community support services under par. (b) for which the individual receives direct
13 funding, serve directly as a fiscal agent or contract with a fiscal intermediary to serve
14 as a fiscal agent for that individual for the purposes of performing the responsibilities
15 and protecting the interests of the individual under the unemployment
16 ~~compensation~~ insurance law. The county department or aging unit may elect to act
17 as a fiscal agent or contract with a fiscal intermediary to serve as a fiscal agent for
18 an individual who is provided long-term support services under s. 46.275, 46.277,
19 46.278, 46.495, 51.42 or 51.437. The fiscal agent under this paragraph is responsible
20 for remitting any federal unemployment compensation taxes or state unemployment
21 ~~compensation~~ insurance contributions owed by the individual, including any
22 interest and penalties which are owed by the individual; for serving as the
23 representative of the individual in any investigation, meeting, hearing or appeal
24 involving ch. 108 or the federal unemployment tax act (26 USC 3301 to 3311) in which
25 the individual is a party; and for receiving, reviewing, completing and returning all

1 forms, reports and other documents required under ch. 108 or the federal
2 unemployment tax act on behalf of the individual. An individual may make an
3 informed, knowing and voluntary election to waive the right to a fiscal agent. The
4 waiver may be as to all or any portion of the fiscal agent's responsibilities. The waiver
5 may be rescinded in whole or in part at any time.

6 **SECTION 20.** 47.035 (1) of the statutes is amended to read:

7 47.035 (1) Except as authorized in sub. (2) if an individual receives direct
8 funding for personal assistance services that are provided to the individual under s.
9 47.02 (4) (c), and the services are provided through a county department of human
10 services or social services or an aging unit, the county department or aging unit
11 through which the services are provided shall serve directly as a fiscal agent or
12 contract with a fiscal intermediary to serve as a fiscal agent for that individual for
13 the purposes of performing the responsibilities and protecting the interests of the
14 individual under the unemployment ~~compensation~~ insurance law. The fiscal agent
15 under this subsection is responsible for remitting any federal unemployment
16 compensation taxes or state unemployment ~~compensation~~ insurance contributions
17 owed by the individual, including any interest and penalties which are owed by the
18 individual; for serving as the representative of the individual in any investigation,
19 meeting, hearing or appeal involving ch. 108 or the federal unemployment tax act (26
20 USC 3301 to 3311) in which the individual is a party; and for receiving, reviewing,
21 completing and returning all forms, reports and other documents required under ch.
22 108 or the federal unemployment tax act on behalf of the individual.

23 **SECTION 21.** 49.19 (4) (dm) 4. of the statutes is amended to read:

24 49.19 (4) (dm) 4. Qualifies for unemployment ~~compensation~~ insurance but
25 refuses to apply for or accept unemployment ~~compensation~~ insurance; or

1 **SECTION 22.** 59.40 (2) (e) of the statutes is amended to read:

2 59.40 (2) (e) Keep a judgment and lien docket of all money judgments of the
3 court, transcripts from judgment and lien dockets of other Wisconsin courts and of
4 federal courts, warrants for unemployment ~~compensation~~ insurance and warrants
5 for delinquent Wisconsin income or franchise taxes.

6 **SECTION 23.** 59.57 (2) (b) of the statutes is amended to read:

7 59.57 (2) (b) *Findings.* It is found and declared that industries located in this
8 state have been induced to move their operations in whole or in part to, or to expand
9 their operations in, other states to the detriment of state, county and municipal
10 revenue arising through the loss or reduction of income and franchise taxes, real
11 estate and other local taxes, and thereby causing an increase in unemployment; that
12 such conditions now exist in certain areas of the state and may well arise in other
13 areas; that economic insecurity due to unemployment is a serious menace to the
14 general welfare of not only the people of the affected areas but of the people of the
15 entire state; that such unemployment results in obligations to grant public
16 assistance and in the payment of unemployment ~~compensation~~ insurance; that the
17 absence of new economic opportunities has caused workers and their families to
18 migrate elsewhere to find work and establish homes, which has resulted in a
19 reduction of the tax base of counties, cities and other local governmental jurisdictions
20 impairing their financial ability to support education and other local governmental
21 services; that security against unemployment and the preservation and
22 enhancement of the tax base can best be provided by the promotion, attraction,
23 stimulation, rehabilitation and revitalization of commerce, industry and
24 manufacturing; that there is a need to stimulate a larger flow of private investment
25 funds from banks, investment houses, insurers and other financial institutions; that

1 means are necessary under which counties so desiring may create instrumentalities
2 to promote industrial development and such purpose requires and deserves support
3 from counties as a means of preserving the tax base and preventing unemployment.
4 It is therefore declared to be the policy of this state to promote the right to gainful
5 employment, business opportunities and general welfare of the inhabitants thereof
6 and to preserve and enhance the tax base in counties and municipalities by the
7 creation of bodies, corporate and politic, which shall exist and operate for the purpose
8 of fulfilling the aims of this subsection and such purposes are hereby declared to be
9 public purposes for which public money may be spent and the necessity in the public
10 interest for the provisions herein enacted is declared a matter of legislative
11 determination.

12 **SECTION 24.** 66.30 (6) (c) 1. of the statutes is amended to read:

13 66.30 (6) (c) 1. Provide for acquisition, construction, operation and
14 administration of a facility, and establish the functions, projects and services to be
15 provided in the facility, including, without limitation because of enumeration,
16 proration of all expenses involved, operational and fiscal management including
17 deposit and disbursement of funds appropriated, designation of the municipal
18 employer for purposes of compliance with s. 111.70, teacher retirement, worker's
19 compensation and unemployment ~~compensation~~ insurance.

20 **SECTION 25.** 66.30 (6) (h) of the statutes is amended to read:

21 66.30 (6) (h) School district boards entering into a contract under this
22 subsection shall designate for each employe providing services under the contract
23 either a school district entering into the contract or a cooperative educational service
24 agency under ch. 116 as the employer for purposes of compliance with s. 111.70,

1 teacher's retirement, worker's compensation and unemployment ~~compensation~~
2 insurance.

3 **SECTION 26.** 66.521 (1) (a) of the statutes is amended to read:

4 66.521 (1) (a) It is found and declared that industries located in this state have
5 been induced to move their operations in whole or in part to, or to expand their
6 operations in, other states to the detriment of state, county and municipal revenue
7 raising through the loss or reduction of income and franchise taxes, real estate and
8 other local taxes, and thereby causing an increase in unemployment; that such
9 conditions now exist in certain areas of the state and may well arise in other areas;
10 that economic insecurity due to unemployment is a serious menace to the general
11 welfare of not only the people of the affected areas but of the people of the entire state;
12 that unemployment results in obligations to grant public assistance and in the
13 payment of unemployment ~~compensation~~ insurance; that the absence of new
14 economic opportunities has caused workers and their families to migrate elsewhere
15 to find work and establish homes, which has resulted in a reduction of the tax base
16 of counties, cities and other local governmental jurisdictions impairing their
17 financial ability to support education and other local governmental services; that
18 security against unemployment and the preservation and enhancement of the tax
19 base can best be provided by the promotion, attraction, stimulation, rehabilitation
20 and revitalization of commerce, industry and manufacturing; that there is a need to
21 stimulate a larger flow of private investment funds from banks, investment houses,
22 insurance companies and other financial institutions. It is therefore declared to be
23 the policy of this state to promote the right to gainful employment, business
24 opportunities and general welfare of the inhabitants thereof and to preserve and
25 enhance the tax base by authorizing municipalities to acquire industrial buildings

1 and to finance such acquisition through the issuance of revenue bonds for the
2 purpose of fulfilling the aims of this section and such purposes are hereby declared
3 to be public purposes for which public money may be spent and the necessity in the
4 public interest for the provisions herein enacted is declared a matter of legislative
5 determination.

6 **SECTION 27.** 71.05 (6) (a) 12. of the statutes is amended to read:

7 71.05 **(6)** (a) 12. All alimony deducted for federal income tax purposes and paid
8 while the individual paying the alimony was a nonresident of this state; all penalties
9 for early withdrawals from time savings accounts and deposits deducted for federal
10 income tax purposes and paid while the individual charged with the penalty was a
11 nonresident of this state; all repayments of supplemental unemployment
12 ~~compensation benefits~~ benefit plan payments deducted for federal income tax
13 purposes and made while the individual making the repayment was a nonresident
14 of this state; all reforestation expenses related to property not in this state, deducted
15 for federal income tax purposes and paid while the individual paying the expense
16 was not a resident of this state; all contributions to individual retirement accounts,
17 simplified employe pension plans and self-employment retirement plans and all
18 deductible employe contributions, deducted for federal income tax purposes and in
19 excess of that amount multiplied by a fraction the numerator of which is the
20 individual's wages and net earnings from a trade or business taxable by this state
21 and the denominator of which is the individual's total wages and net earnings from
22 a trade or business; the contributions to a Keogh plan deducted for federal income
23 tax purposes and in excess of that amount multiplied by a fraction the numerator of
24 which is the individual's net earnings from a trade or business, taxable by this state,
25 and the denominator of which is the individual's total net earnings from a trade or

1 business; the amount of health insurance costs of self-employed individuals
2 deducted under section 162 (L) of the internal revenue code for federal income tax
3 purposes and in excess of that amount multiplied by a fraction the numerator of
4 which is the individual's net earnings from a trade or business, taxable by this state,
5 and the denominator of which is the individual's total net earnings from a trade or
6 business; and the amount of self-employment taxes deducted under section 164 (f)
7 of the internal revenue code for federal income tax purposes and in excess of that
8 amount multiplied by a fraction the numerator of which is the individual's net
9 earnings from a trade or business, taxable by this state, and the denominator of
10 which is the individual's total net earnings from a trade or a business.

11 **SECTION 28.** 71.52 (6) of the statutes, as affected by 1997 Wisconsin Act 27, is
12 amended to read:

13 71.52 (6) "Income" means the sum of Wisconsin adjusted gross income and the
14 following amounts, to the extent not included in Wisconsin adjusted gross income:
15 maintenance payments (except foster care maintenance and supplementary
16 payments excludable under section 131 of the internal revenue code), support money,
17 cash public assistance (not including credit granted under this subchapter and
18 amounts under s. 46.27), cash benefits paid by counties under s. 59.53 (21), the gross
19 amount of any pension or annuity (including railroad retirement benefits, all
20 payments received under the federal social security act and veterans disability
21 pensions), nontaxable interest received from the federal government or any of its
22 instrumentalities, nontaxable interest received on state or municipal bonds,
23 worker's compensation, unemployment ~~compensation~~ insurance, the gross amount
24 of "loss of time" insurance, compensation and other cash benefits received from the
25 United States for past or present service in the armed forces, scholarship and

1 fellowship gifts or income, capital gains, gain on the sale of a personal residence
2 excluded under section 121 of the internal revenue code, dividends, income of a
3 nonresident or part-year resident who is married to a full-year resident, housing
4 allowances provided to members of the clergy, the amount by which a resident
5 manager's rent is reduced, nontaxable income of an American Indian, nontaxable
6 income from sources outside this state and nontaxable deferred compensation.
7 Intangible drilling costs, depletion allowances and depreciation, including first-year
8 depreciation allowances under section 179 of the internal revenue code,
9 amortization, contributions to individual retirement accounts under section 219 of
10 the internal revenue code, contributions to Keogh plans, net operating loss
11 carry-forwards and capital loss carry-forwards deducted in determining Wisconsin
12 adjusted gross income shall be added to "income". "Income" does not include gifts
13 from natural persons, cash reimbursement payments made under title XX of the
14 federal social security act, surplus food or other relief in kind supplied by a
15 governmental agency, the gain on the sale of a personal residence deferred under
16 section 1034 of the internal revenue code or nonrecognized gain from involuntary
17 conversions under section 1033 of the internal revenue code. Amounts not included
18 in adjusted gross income but added to "income" under this subsection in a previous
19 year and repaid may be subtracted from income for the year during which they are
20 repaid. Scholarship and fellowship gifts or income that are included in Wisconsin
21 adjusted gross income and that were added to household income for purposes of
22 determining the credit under this subchapter in a previous year may be subtracted
23 from income for the current year in determining the credit under this subchapter.
24 A marital property agreement or unilateral statement under ch. 766 has no effect in

1 computing "income" for a person whose homestead is not the same as the homestead
2 of that person's spouse.

3 **SECTION 29.** 71.67 (7) (title) of the statutes is amended to read:

4 71.67 (7) (title) ~~WITHHOLDING FROM UNEMPLOYMENT COMPENSATION~~ INSURANCE.

5 **SECTION 30.** 71.67 (7) (a) of the statutes, as affected by 1997 Wisconsin Act 3,
6 is amended to read:

7 71.67 (7) (a) The department of workforce development may, in accordance
8 with s. 108.135, deduct and withhold from any unemployment ~~compensation~~
9 insurance payment, on a form prepared by the department of workforce
10 development, a portion of the payment as Wisconsin income tax. The department of
11 workforce development shall deposit the amounts withheld, on a monthly basis, as
12 provided in s. 108.135 (6).

13 **SECTION 31.** 71.67 (7) (b) 2. of the statutes is amended to read:

14 71.67 (7) (b) 2. The gross amount of unemployment ~~compensation~~ insurance
15 that is subject to withholding under par. (a).

16 **SECTION 32.** 71.80 (16) (a) of the statutes is amended to read:

17 71.80 (16) (a) All nonresident persons, whether incorporated or not, engaging
18 in construction contracting in this state as contractor or subcontractor and not
19 otherwise regularly engaged in business in this state, shall file a surety bond with
20 the department, payable to the department of revenue, to guarantee the payment of
21 income or franchise taxes, required unemployment ~~compensation~~ insurance
22 contributions, sales and use taxes and income taxes withheld from wages of
23 employes, together with any penalties and interest thereon. The department shall
24 approve the form and contents of such bond. The amount of the bond shall be 3% of
25 the contract or subcontract price on all contracts of \$50,000 or more or 3% of

1 contractor's or subcontractor's estimated cost-and-profit under a cost-plus contract
2 of \$50,000 or more. When the aggregate of 2 or more contracts in one calendar year
3 is \$50,000 or more the amount of the bond or bonds shall be 3% of the aggregate
4 amount of such contracts. Such surety bond must be filed within 60 days after
5 construction is begun in this state by any such contractor or subcontractor on any
6 contract the price of which is \$50,000 or more (or the estimated cost-and-profit of
7 which is \$50,000 or more), or within 60 days after construction is begun in this state
8 on any contract for less than \$50,000, when the amount of such contract, when
9 aggregated with any other contracts, construction on which was begun in this state
10 in the same calendar year, equals or exceeds \$50,000. If the department concludes
11 that no bond is necessary to protect the tax revenues of the state, including
12 contributions under ch. 108, the requirements under this subsection may be waived
13 by the secretary of revenue or the secretary's designated departmental
14 representative. The bond shall remain in force until the liability thereunder is
15 released by the secretary or the secretary's designated departmental representative.

16 **SECTION 33.** 71.80 (16) (a) of the statutes, as affected by 1997 Wisconsin Act 27,
17 is amended to read:

18 71.80 (16) (a) All nonresident persons, whether incorporated or not, engaging
19 in construction contracting in this state as contractor or subcontractor and not
20 otherwise regularly engaged in business in this state, shall file a surety bond with
21 the department, payable to the department, to guarantee the payment of income or
22 franchise taxes, required unemployment ~~compensation~~ insurance contributions,
23 sales and use taxes and income taxes withheld from wages of employes, together with
24 any penalties and interest thereon. The department shall approve the form and
25 contents of such bond. The amount of the bond shall be 3% of the contract or

1 subcontract price on all contracts of \$50,000 or more or 3% of contractor's or
2 subcontractor's estimated cost-and-profit under a cost-plus contract of \$50,000 or
3 more. When the aggregate of 2 or more contracts in one calendar year is \$50,000 or
4 more the amount of the bond or bonds shall be 3% of the aggregate amount of such
5 contracts. Such surety bond must be filed within 60 days after construction is begun
6 in this state by any such contractor or subcontractor on any contract the price of
7 which is \$50,000 or more (or the estimated cost-and-profit of which is \$50,000 or
8 more), or within 60 days after construction is begun in this state on any contract for
9 less than \$50,000, when the amount of such contract, when aggregated with any
10 other contracts, construction on which was begun in this state in the same calendar
11 year, equals or exceeds \$50,000. If the department concludes that no bond is
12 necessary to protect the tax revenues of the state, including contributions under ch.
13 108, the requirements under this subsection may be waived by the secretary of
14 revenue or the secretary's designated departmental representative. The bond shall
15 remain in force until the liability thereunder is released by the secretary or the
16 secretary's designated departmental representative.

17 **SECTION 34.** 71.80 (16) (b) of the statutes is amended to read:

18 71.80 **(16)** (b) A construction contractor required to file a surety bond under par.
19 (a) may, in lieu of such requirement, but subject to approval by the department,
20 deposit with the state treasurer an amount of cash equal to the face of the bond that
21 would otherwise be required. If an offer to deposit is made the department shall issue
22 a certificate to the state treasurer authorizing said treasurer to accept payment of
23 such moneys and to give his or her receipt therefor. A copy of such certificate shall
24 be mailed to the contractor who shall, within the time fixed by the department, pay
25 such amount to said treasurer. A copy of the receipt of the state treasurer shall be

1 filed with the department. Upon final determination by the department of such
2 contractor's liability for state income or franchise taxes, required unemployment
3 ~~compensation~~ insurance contributions, sales and use taxes and income taxes
4 withheld from wages of employees, interest and penalties, by reason of such contract
5 or contracts, the department shall certify to the state treasurer the amount of taxes,
6 penalties and interest as finally determined, shall instruct the treasurer as to the
7 proper distribution of such amount, and shall state the amount, if any, to be refunded
8 to such contractor. The state treasurer shall make the payments directed by such
9 certificate within 30 days after receipt thereof. Amounts refunded to the contractor
10 shall be without interest.

11 **SECTION 35.** 101.654 (2) (c) of the statutes is amended to read:

12 101.654 (2) (c) If the applicant is required to make state unemployment
13 ~~compensation~~ insurance contributions under ch. 108 or is required to pay federal
14 unemployment compensation taxes under 26 USC 3301 to 3311, that the applicant
15 is making those contributions or paying those taxes as required.

16 **SECTION 36.** 102.28 (7) (b) of the statutes is amended to read:

17 102.28 (7) (b) Each employer exempted by written order of the department
18 under sub. (2) shall pay into the fund established by sub. (8) a sum equal to that
19 assessed against each of the other such exempt employers upon the issuance of an
20 initial order. The order shall provide for a sum sufficient to secure estimated
21 payments of the insolvent exempt employer due for the period up to the date of the
22 order and for one year following the date of the order and to pay the estimated cost
23 of insurance carrier or insurance service organization services under par. (c).
24 Payments ordered to be made to the fund shall be paid to the department within 30
25 days. If additional moneys are required, further assessments shall be made based

1 on orders of the department with assessment prorated on the basis of the gross
2 payroll for this state of the exempt employer, reported to the department for the
3 previous calendar year for unemployment ~~compensation~~ insurance purposes under
4 ch. 108. If the exempt employer is not covered under ch. 108, then the department
5 shall determine the comparable gross payroll for the exempt employer. If payment
6 of any assessment made under this subsection is not made within 30 days of the order
7 of the department, the attorney general may appear on behalf of the state to collect
8 the assessment.

9 **SECTION 37.** 106.11 (2) (a) 1. b. of the statutes is amended to read:

10 106.11 (2) (a) 1. b. The individual has, or is a member of a family which has,
11 received a total family income for the 6-month period prior to application for the
12 program involved, excluding unemployment ~~compensation~~ insurance, child support
13 payments and welfare payments, which in relation to family size did not exceed the
14 higher of the poverty level determined in accordance with criteria established by the
15 director of the federal office of management and budget or 70% of the lower living
16 standard income level.

17 **SECTION 38.** 106.21 (9) (d) of the statutes is repealed.

18 **SECTION 39.** 106.215 (10) (d) of the statutes, as affected by 1997 Wisconsin Act
19 27, is repealed.

20 **SECTION 40.** Chapter 108 (title) of the statutes is amended to read:

21 **CHAPTER 108**

22 **UNEMPLOYMENT INSURANCE AND**

23 **RESERVES AND COMPENSATION**

24 **SECTION 41.** 108.01 (1) of the statutes is amended to read:

1 108.01 (1) Unemployment in Wisconsin is recognized as an urgent public
2 problem, gravely affecting the health, morals and welfare of the people of this state.
3 The burdens resulting from irregular employment and reduced annual earnings fall
4 directly on the unemployed worker and his or her family. The decreased and
5 irregular purchasing power of wage earners in turn vitally affects the livelihood of
6 farmers, merchants and manufacturers, results in a decreased demand for their
7 products, and thus tends partially to paralyze the economic life of the entire state.
8 In good times and in bad times unemployment is a heavy social cost, directly affecting
9 many thousands of wage earners. Each employing unit in Wisconsin should pay at
10 least a part of this social cost, connected with its own irregular operations, by
11 financing ~~compensation~~ benefits for its own unemployed workers. Each employer's
12 contribution rate should vary in accordance with its own unemployment costs, as
13 shown by experience under this chapter. Whether or not a given employing unit can
14 provide steadier work and wages for its own employes, it can reasonably be required
15 to build up a limited reserve for unemployment, out of which benefits shall be paid
16 to its eligible unemployed workers, as a matter of right, based on their respective
17 wages and lengths of service.

18 **SECTION 42.** 108.02 (4m) (a) of the statutes is amended to read:

19 108.02 (4m) (a) All ~~payments~~ earnings for wage-earning service made which
20 are paid to an employe during his or her base period as a result of employment for
21 an employer;

22 **SECTION 43.** 108.02 (4m) (g) of the statutes is created to read:

23 108.02 (4m) (g) All salary reduction amounts that are not wages and that
24 would have been paid to an employe by an employer as salary during the employe's

1 base period but for a salary reduction agreement under a cafeteria plan, within the
2 meaning of 26 USC 125.

3 **SECTION 44.** 108.02 (12) (b) (intro.) of the statutes is amended to read:

4 108.02 **(12)** (b) (intro.) Paragraph (a) does not apply to an individual
5 performing services for an employing unit other than a government unit or nonprofit
6 organization in a capacity other than as a ~~contract operator with a carrier or as a~~
7 ~~skidding operator or piece cutter with a forest products manufacturer or a logging~~
8 ~~contractor~~ logger or trucker, if the employing unit satisfies the department that:

9 **SECTION 45.** 108.02 (12) (c) (intro.) of the statutes is amended to read:

10 108.02 **(12)** (c) (intro.) Paragraph (a) does not apply to an individual performing
11 services for a government unit or nonprofit organization, or for an any other
12 employing unit in a capacity as a ~~contract operator with a carrier or as a skidding~~
13 ~~operator or piece cutter with a forest products manufacturer or a logging contractor~~
14 logger or trucker if the employing unit satisfies the department:

15 **SECTION 46.** 108.02 (15) (c) 1. of the statutes is amended to read:

16 108.02 **(15)** (c) 1. Such service is deemed "employment" covered by this chapter
17 pursuant to a reciprocal arrangement between the department and each agency
18 administering the unemployment ~~compensation~~ insurance law of a jurisdiction in
19 which part of such service is performed; or no contributions are required with respect
20 to any of such service under any other unemployment ~~compensation~~ insurance law;
21 and

22 **SECTION 47.** 108.02 (15) (dm) 1. of the statutes is amended to read:

23 108.02 **(15)** (dm) 1. Such service is not covered under the unemployment
24 ~~compensation~~ insurance law of any other state or Canada; and

25 **SECTION 48.** 108.02 (15) (e) of the statutes is amended to read:

1 108.02 (15) (e) In determining whether an individual's entire services shall be
2 deemed "employment" subject to this chapter, under pars. (b), (c), (d), (dm) and (dn),
3 the department may determine and redetermine the individual's status hereunder
4 for such reasonable periods as it deems advisable, and may refund (as paid by
5 mistake) any contributions which have been paid hereunder with respect to services
6 duly covered under any other unemployment ~~compensation~~ insurance law.

7 **SECTION 49.** 108.02 (15) (gm) of the statutes, as created by 1997 Wisconsin Act
8 27, is repealed.

9 **SECTION 50.** 108.02 (15) (i) 2. of the statutes is amended to read:

10 108.02 (15) (i) 2. By the spouse of such a student, if given written notice at the
11 start of such service, that the work is under a program to provide financial assistance
12 to the student and that the work will not be covered by any program of
13 unemployment ~~compensation~~ insurance.

14 **SECTION 51.** 108.02 (15) (k) 5. of the statutes is amended to read:

15 108.02 (15) (k) 5. With respect to which unemployment ~~compensation~~
16 insurance is payable under the federal railroad unemployment insurance act (52
17 Stat. 1094);

18 **SECTION 52.** 108.02 (15) (k) 9. of the statutes is amended to read:

19 108.02 (15) (k) 9. Covered by any other unemployment ~~compensation~~
20 insurance law pursuant to a reciprocal arrangement made by the department under
21 s. 108.14 (8m);

22 **SECTION 53.** 108.02 (15) (k) 10. of the statutes is amended to read:

23 108.02 (15) (k) 10. For an employer who would otherwise be subject to this
24 chapter solely because of sub. (13) (f), if and while the employer, with written notice
25 to and approval by the department, duly covers under the unemployment

1 ~~compensation~~ insurance law of another jurisdiction all services for such employer
2 which would otherwise be covered under this chapter;

3 **SECTION 54.** 108.02 (15) (k) 14. of the statutes is amended to read:

4 108.02 (15) (k) 14. By an individual for an employer which is engaged in the
5 processing of fresh perishable fruits or vegetables within a given calendar year if the
6 individual has been employed by the employer solely within the active processing
7 season or seasons, as determined by the department, of the establishment in which
8 the individual has been employed by the employer, and the individual's base period
9 wages with the employer are less than the wages required to start a benefit year
10 under s. 108.04 (4) (a), unless the individual was paid wages of \$200 or more for
11 services performed in employment or other work covered by the unemployment
12 ~~compensation~~ insurance law of any state or the federal government, other than work
13 performed for the processing employer, during the 4 most recently completed
14 quarters preceding the individual's first week of employment by the processing
15 employer within that year;

16 **SECTION 55.** 108.02 (15) (k) 19. b. of the statutes is amended to read:

17 108.02 (15) (k) 19. b. The individual has been paid or is treated as having been
18 paid wages or other remuneration of \$500 or more during his or her base period for
19 services performed for at least one employer other than the seasonal employer which
20 is subject to the unemployment ~~compensation~~ insurance law of any state or the
21 federal government.

22 **SECTION 56.** 108.02 (18m) of the statutes is created to read:

23 108.02 (18m) **LOGGER.** "Logger" means a skidding operator or piece cutter with
24 a forest products manufacturer or a logging contractor.

25 **SECTION 57.** 108.02 (21) (a) 2. of the statutes is amended to read:

1 108.02 (21) (a) 2. Are not subject to contributions under another
2 unemployment ~~compensation~~ insurance law.

3 **SECTION 58.** 108.02 (21) (b) of the statutes is amended to read:

4 108.02 (21) (b) Notwithstanding par. (a), an employer's payroll includes only
5 the first \$10,500 of wages paid by an employer to an individual during a calendar
6 year, including any wages paid for any work covered by the unemployment
7 ~~compensation~~ insurance law of any other state, except as authorized in s. 108.17 (5).

8 **SECTION 59.** 108.02 (25e) of the statutes is created to read:

9 108.02 (25e) TRUCKER. "Trucker" means a contract operator with a trucking
10 carrier.

11 **SECTION 60.** 108.04 (4) (a) of the statutes is amended to read:

12 108.04 (4) (a) A claimant is not eligible to start a benefit year unless the
13 claimant has combined base period wages equal to at least 30 times the claimant's
14 weekly benefit rate under s. 108.05 (1), including combined base period wages equal
15 to at least 7 4 times the claimant's weekly benefit rate under s. 108.05 (1) in one or
16 more quarters outside of the quarter within the claimant's base period in which the
17 claimant has the highest base period wages.

18 **SECTION 61.** 108.04 (4) (c) of the statutes is amended to read:

19 108.04 (4) (c) An employe is not eligible to start a new benefit year unless,
20 subsequent to the start of the employe's most recent benefit year in which benefits
21 were paid to the employe, the employe has performed services and earned wages for
22 those services equal to at least 8 times the employe's latest weekly benefit rate under
23 s. 108.05 (1) that was payable to the employe in the employe's most recent benefit
24 year in employment or other work covered by the unemployment ~~compensation~~
25 insurance law of any state or the federal government.

1 **SECTION 62.** 108.04 (5) of the statutes is amended to read:

2 108.04 (5) DISCHARGE FOR MISCONDUCT. An employe whose work is terminated
3 by an employing unit for misconduct connected with the employe's work is ineligible
4 to receive benefits until 7 weeks have elapsed since the end of the week in which the
5 discharge occurs and the employe earns wages after the week in which the discharge
6 occurs equal to at least 14 times the employe's weekly benefit rate under s. 108.05
7 (1) in employment or other work covered by the unemployment ~~compensation~~
8 insurance law of any state or the federal government. For purposes of
9 requalification, the employe's weekly benefit rate shall be that rate which would
10 have been paid had the discharge not occurred. The wages paid to an employe by an
11 employer which terminates employment of the employe for misconduct connected
12 with the employe's employment shall be excluded from the employe's base period
13 wages under s. 108.06 (1) for purposes of benefit entitlement. The department shall,
14 by rule, prescribe the conditions under which an employe's possession, use or
15 impairment due to use of a controlled substance, as defined in s. 961.01 (4), or a
16 controlled substance analog, as defined in s. 961.01 (4m), or an employe's violation
17 of a work rule relating to controlled substances testing constitutes misconduct. This
18 subsection does not preclude an employe who has employment with an employer
19 other than the employer which terminated the employe for misconduct from
20 establishing a benefit year using the base period wages excluded under this
21 subsection if the employe qualifies to establish a benefit year under s. 108.06 (2) (a).
22 The department shall charge to the fund's balancing account any benefits otherwise
23 chargeable to the account of an employer that is subject to the contribution
24 requirements under ss. 108.17 and 108.18 from which base period wages are
25 excluded under this subsection.

1 **SECTION 63.** 108.04 (7) (a) of the statutes is amended to read:

2 108.04 (7) (a) If an employe terminates work with an employing unit, the
3 employe is ineligible to receive benefits until 4 weeks have elapsed since the end of
4 the week in which the termination occurs and the employe earns wages after the
5 week in which the termination occurs equal to at least 4 times the employe's weekly
6 benefit rate under s. 108.05 (1) in employment or other work covered by the
7 unemployment ~~compensation~~ insurance law of any state or the federal government.
8 For purposes of requalification, the employe's weekly benefit rate shall be that rate
9 which would have been paid had the termination not occurred. This paragraph does
10 not preclude an employe from establishing a benefit year by using the base period
11 wages paid by the employer from which the employe voluntarily terminated, if the
12 employe is qualified to establish a benefit year under s. 108.06 (2) (a).

13 **SECTION 64.** 108.04 (7) (e) of the statutes is amended to read:

14 108.04 (7) (e) Paragraph (a) does not apply if the department determines that
15 the employe accepted work which the employe could have refused failed to accept
16 with good cause under sub. (8) and terminated such work with the same good cause
17 and within the first 10 weeks after starting the work, or that the employe accepted
18 work which the employe could have refused under sub. (9) and terminated such work
19 within the first 10 weeks after starting the work. For purposes of this paragraph,
20 an employe has the same good cause for voluntarily terminating work if the employe
21 could have failed to accept the work under sub. (8) (d) when it was offered, regardless
22 of the reason articulated by the employe for the termination.

23 **SECTION 65.** 108.04 (7) (L) (intro.) of the statutes is amended to read:

24 108.04 (7) (L) (intro.) Paragraph (a) does not apply if the department
25 determines that the employe terminated work to accept employment or other work

1 covered by the unemployment ~~compensation~~ insurance law of any state or the federal
2 government, and earned wages in the subsequent work equal to at least 4 times the
3 employe's weekly benefit rate under s. 108.05 (1) if the work:

4 **SECTION 66.** 108.04 (7) (p) of the statutes is amended to read:

5 108.04 (7) (p) Paragraph (a) does not apply if the department determines that
6 an employe, while claiming benefits for partial unemployment, terminated work to
7 accept employment or other work covered by the unemployment ~~compensation~~
8 insurance law of any state or the federal government, if that work offered an average
9 weekly wage greater than the average weekly wage earned in the work terminated.

10 **SECTION 67.** 108.04 (8) (a) of the statutes is amended to read:

11 108.04 (8) (a) If an employe fails, without good cause, to accept suitable work
12 when offered, the employe is ineligible to receive benefits until 4 weeks have elapsed
13 since the end of the week in which the failure occurs and the employe earns wages
14 after the week in which the failure occurs equal to at least 4 times the employe's
15 weekly benefit rate under s. 108.05 (1) in employment or other work covered by the
16 unemployment ~~compensation~~ insurance law of any state or the federal government.
17 For purposes of requalification, the employe's weekly benefit rate shall be that rate
18 which would have been paid had the failure not occurred. This paragraph does not
19 preclude an employe from establishing a benefit year during a period in which the
20 employe is ineligible to receive benefits under this paragraph if the employe qualifies
21 to establish a benefit year under s. 108.06 (2) (a). The department shall charge to the
22 fund's balancing account any benefits otherwise chargeable to the account of an
23 employer that is subject to the contribution requirements under ss. 108.17 and
24 108.18 whenever an employe of that employer fails, without good cause, to accept
25 suitable work offered by that employer.

1 **SECTION 68.** 108.04 (8) (c) of the statutes is amended to read:

2 108.04 (8) (c) If an employe fails, without good cause, to return to work with
3 a former employer that recalls the employe within 52 weeks after the employe last
4 worked for that employer, the employe is ineligible to receive benefits until 4 weeks
5 have elapsed since the end of the week in which the failure occurs and the employe
6 earns wages after the week in which the failure occurs equal to at least 4 times the
7 employe's weekly benefit rate under s. 108.05 (1) in employment or other work
8 covered by the unemployment ~~compensation~~ insurance law of any state or the federal
9 government. For purposes of requalification, the employe's weekly benefit rate shall
10 be that rate which would have been paid had the failure not occurred. This
11 paragraph does not preclude an employe from establishing a benefit year during a
12 period in which the employe is ineligible to receive benefits under this paragraph if
13 the employe qualifies to establish a benefit year under s. 108.06 (2) (a). If an employe
14 receives actual notice of a recall to work, par. (a) applies in lieu of this paragraph.

15 **SECTION 69.** 108.04 (8) (d) of the statutes is amended to read:

16 108.04 (8) (d) An employe shall have good cause under par. (a) or (c), regardless
17 of the reason articulated by the employe for the failure, if the department determines
18 that the failure ~~related to~~ involved work at a lower grade of skill or significantly lower
19 rate of pay than applied to the employe on one or more recent jobs, and that the
20 employe had not yet had a reasonable opportunity, in view of labor market conditions
21 and the employe's degree of skill, but not to exceed 6 weeks after the employe became
22 unemployed, to seek a new job substantially in line with the employe's prior job skill
23 and rate of pay.

24 **SECTION 70.** 108.04 (12) (c) of the statutes is amended to read:

1 108.04 (12) (c) Any individual who receives unemployment ~~compensation~~
2 insurance for a given week under any federal law through any federal agency shall
3 be ineligible for benefits paid or payable for that same week under this chapter.

4 **SECTION 71.** 108.04 (12) (d) of the statutes is amended to read:

5 108.04 (12) (d) Any individual who receives unemployment ~~compensation~~
6 insurance for a given week under the law of any other state (with no use of benefit
7 credits earned under this chapter) shall be ineligible for benefits paid or payable for
8 that same week under this chapter.

9 **SECTION 72.** 108.05 (1) (f) and (g) of the statutes are repealed.

10 **SECTION 73.** 108.05 (1) (h) (intro.) of the statutes is amended to read:

11 108.05 (1) (h) (intro.) Each eligible employe shall be paid benefits for each week
12 of total unemployment which commences on or after January 5, 1997, and before
13 January 4, 1998, at the weekly benefit rate specified in this paragraph. Unless sub.
14 (1m) applies, the weekly benefit rate shall equal 4% of the employe's base period
15 wages which were paid during that quarter of the employe's base period in which the
16 employe was paid the highest total wages, rounded down to the nearest whole dollar,
17 except that if that amount is less than the minimum amount shown in the following
18 schedule, no benefits are payable to the employe and if that amount is more than the
19 maximum amount shown in the following schedule, the employe's weekly benefit
20 rate shall be the maximum amount shown in the following schedule and except that
21 if the employe's benefits are exhausted during any week under s. 108.06 (1), the
22 employe shall be paid the remaining amount of benefits payable to the employe in
23 lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (h)
24 following]

25 **SECTION 74.** 108.05 (1) (i) and (j) of the statutes are created to read:

1 108.05 (1) (i) Each eligible employe shall be paid benefits for each week of total
2 unemployment which commences on or after January 4, 1998, and before January
3 3, 1999, at the weekly benefit rate specified in this paragraph. Unless sub. (1m)
4 applies, the weekly benefit rate shall equal 4% of the employe’s base period wages
5 which were paid during that quarter of the employe’s base period in which the
6 employe was paid the highest total wages, rounded down to the nearest whole dollar,
7 except that if that amount is less than the minimum amount shown in the following
8 schedule, no benefits are payable to the employe and if that amount is more than the
9 maximum amount shown in the following schedule, the employe’s weekly benefit
10 rate shall be the maximum amount shown in the following schedule and except that
11 if the employe’s benefits are exhausted during any week under s. 108.06 (1), the
12 employe shall be paid the remaining amount of benefits payable to the employe in
13 lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (i)
14 following]

15
16 **Figure 108.05 (1) (i):**

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

1	6.	1,175.00	to	1,199.99	47
2	7.	1,200.00	to	1,224.99	48
3	8.	1,225.00	to	1,249.99	49
4	9.	1,250.00	to	1,274.99	50
5	10.	1,275.00	to	1,299.99	51
6	11.	1,300.00	to	1,324.99	52
7	12.	1,325.00	to	1,349.99	53
8	13.	1,350.00	to	1,374.99	54
9	14.	1,375.00	to	1,399.99	55
10	15.	1,400.00	to	1,424.99	56
11	16.	1,425.00	to	1,449.99	57
12	17.	1,450.00	to	1,474.99	58
13	18.	1,475.00	to	1,499.99	59
14	19.	1,500.00	to	1,524.99	60
15	20.	1,525.00	to	1,549.99	61
16	21.	1,550.00	to	1,574.99	62
17	22.	1,575.00	to	1,599.99	63
18	23.	1,600.00	to	1,624.99	64
19	24.	1,625.00	to	1,649.99	65
20	25.	1,650.00	to	1,674.99	66
21	26.	1,675.00	to	1,699.99	67
22	27.	1,700.00	to	1,724.99	68
23	28.	1,725.00	to	1,749.99	69
24	29.	1,750.00	to	1,774.99	70

1	30.	.....	1,775.00	to	1,799.99	.....	71
2	31.	.....	1,800.00	to	1,824.99	.....	72
3	32.	.....	1,825.00	to	1,849.99	.....	73
4	33.	.....	1,850.00	to	1,874.99	.....	74
5	34.	.....	1,875.00	to	1,899.99	.....	75
6	35.	.....	1,900.00	to	1,924.99	.....	76
7	36.	.....	1,925.00	to	1,949.99	.....	77
8	37.	.....	1,950.00	to	1,974.99	.....	78
9	38.	.....	1,975.00	to	1,999.99	.....	79
10	39.	.....	2,000.00	to	2,024.99	.....	80
11	40.	.....	2,025.00	to	2,049.99	.....	81
12	41.	.....	2,050.00	to	2,074.99	.....	82
13	42.	.....	2,075.00	to	2,099.99	.....	83
14	43.	.....	2,100.00	to	2,124.99	.....	84
15	44.	.....	2,125.00	to	2,149.99	.....	85
16	45.	.....	2,150.00	to	2,174.99	.....	86
17	46.	.....	2,175.00	to	2,199.99	.....	87
18	47.	.....	2,200.00	to	2,224.99	.....	88
19	48.	.....	2,225.00	to	2,249.99	.....	89
20	49.	.....	2,250.00	to	2,274.99	.....	90
21	50.	.....	2,275.00	to	2,299.99	.....	91
22	51.	.....	2,300.00	to	2,324.99	.....	92
23	52.	.....	2,325.00	to	2,349.99	.....	93
24	53.	.....	2,350.00	to	2,374.99	.....	94

1	54.	.....	2,375.00	to	2,399.99	.....	95
2	55.	.....	2,400.00	to	2,424.99	.....	96
3	56.	.....	2,425.00	to	2,449.99	.....	97
4	57.	.....	2,450.00	to	2,474.99	.....	98
5	58.	.....	2,475.00	to	2,499.99	.....	99
6	59.	.....	2,500.00	to	2,524.99	.....	100
7	60.	.....	2,525.00	to	2,549.99	.....	101
8	61.	.....	2,550.00	to	2,574.99	.....	102
9	62.	.....	2,575.00	to	2,599.99	.....	103
10	63.	.....	2,600.00	to	2,624.99	.....	104
11	64.	.....	2,625.00	to	2,649.99	.....	105
12	65.	.....	2,650.00	to	2,674.99	.....	106
13	66.	.....	2,675.00	to	2,699.99	.....	107
14	67.	.....	2,700.00	to	2,724.99	.....	108
15	68.	.....	2,725.00	to	2,749.99	.....	109
16	69.	.....	2,750.00	to	2,774.99	.....	110
17	70.	.....	2,775.00	to	2,799.99	.....	111
18	71.	.....	2,800.00	to	2,824.99	.....	112
19	72.	.....	2,825.00	to	2,849.99	.....	113
20	73.	.....	2,850.00	to	2,874.99	.....	114
21	74.	.....	2,875.00	to	2,899.99	.....	115
22	75.	.....	2,900.00	to	2,924.99	.....	116
23	76.	.....	2,925.00	to	2,949.99	.....	117
24	77.	.....	2,950.00	to	2,974.99	.....	118

1	78.	.....	2,975.00	to	2,999.99	.....	119
2	79.	.....	3,000.00	to	3,024.99	.....	120
3	80.	.....	3,025.00	to	3,049.99	.....	121
4	81.	.....	3,050.00	to	3,074.99	.....	122
5	82.	.....	3,075.00	to	3,099.99	.....	123
6	83.	.....	3,100.00	to	3,124.99	.....	124
7	84.	.....	3,125.00	to	3,149.99	.....	125
8	85.	.....	3,150.00	to	3,174.99	.....	126
9	86.	.....	3,175.00	to	3,199.99	.....	127
10	87.	.....	3,200.00	to	3,224.99	.....	128
11	88.	.....	3,225.00	to	3,249.99	.....	129
12	89.	.....	3,250.00	to	3,274.99	.....	130
13	90.	.....	3,275.00	to	3,299.99	.....	131
14	91.	.....	3,300.00	to	3,324.99	.....	132
15	92.	.....	3,325.00	to	3,349.99	.....	133
16	93.	.....	3,350.00	to	3,374.99	.....	134
17	94.	.....	3,375.00	to	3,399.99	.....	135
18	95.	.....	3,400.00	to	3,424.99	.....	136
19	96.	.....	3,425.00	to	3,449.99	.....	137
20	97.	.....	3,450.00	to	3,474.99	.....	138
21	98.	.....	3,475.00	to	3,499.99	.....	139
22	99.	.....	3,500.00	to	3,524.99	.....	140
23	100.	.....	3,525.00	to	3,549.99	.....	141
24	101.	.....	3,550.00	to	3,574.99	.....	142

1	102.	.....	3,575.00	to	3,599.99	.....	143
2	103.	.....	3,600.00	to	3,624.99	.....	144
3	104.	.....	3,625.00	to	3,649.99	.....	145
4	105.	.....	3,650.00	to	3,674.99	.....	146
5	106.	.....	3,675.00	to	3,699.99	.....	147
6	107.	.....	3,700.00	to	3,724.99	.....	148
7	108.	.....	3,725.00	to	3,749.99	.....	149
8	109.	.....	3,750.00	to	3,774.99	.....	150
9	110.	.....	3,775.00	to	3,799.99	.....	151
10	111.	.....	3,800.00	to	3,824.99	.....	152
11	112.	.....	3,825.00	to	3,849.99	.....	153
12	113.	.....	3,850.00	to	3,874.99	.....	154
13	114.	.....	3,875.00	to	3,899.99	.....	155
14	115.	.....	3,900.00	to	3,924.99	.....	156
15	116.	.....	3,925.00	to	3,949.99	.....	157
16	117.	.....	3,950.00	to	3,974.99	.....	158
17	118.	.....	3,975.00	to	3,999.99	.....	159
18	119.	.....	4,000.00	to	4,024.99	.....	160
19	120.	.....	4,025.00	to	4,049.99	.....	161
20	121.	.....	4,050.00	to	4,074.99	.....	162
21	122.	.....	4,075.00	to	4,099.99	.....	163
22	123.	.....	4,100.00	to	4,124.99	.....	164
23	124.	.....	4,125.00	to	4,149.99	.....	165
24	125.	.....	4,150.00	to	4,174.99	.....	166

1	126.	.....	4,175.00	to	4,199.99	.....	167
2	127.	.....	4,200.00	to	4,224.99	.....	168
3	128.	.....	4,225.00	to	4,249.99	.....	169
4	129.	.....	4,250.00	to	4,274.99	.....	170
5	130.	.....	4,275.00	to	4,299.99	.....	171
6	131.	.....	4,300.00	to	4,324.99	.....	172
7	132.	.....	4,325.00	to	4,349.99	.....	173
8	133.	.....	4,350.00	to	4,374.99	.....	174
9	134.	.....	4,375.00	to	4,399.99	.....	175
10	135.	.....	4,400.00	to	4,424.99	.....	176
11	136.	.....	4,425.00	to	4,449.99	.....	177
12	137.	.....	4,450.00	to	4,474.99	.....	178
13	138.	.....	4,475.00	to	4,499.99	.....	179
14	139.	.....	4,500.00	to	4,524.99	.....	180
15	140.	.....	4,525.00	to	4,549.99	.....	181
16	141.	.....	4,550.00	to	4,574.99	.....	182
17	142.	.....	4,575.00	to	4,599.99	.....	183
18	143.	.....	4,600.00	to	4,624.99	.....	184
19	144.	.....	4,625.00	to	4,649.99	.....	185
20	145.	.....	4,650.00	to	4,674.99	.....	186
21	146.	.....	4,675.00	to	4,699.99	.....	187
22	147.	.....	4,700.00	to	4,724.99	.....	188
23	148.	.....	4,725.00	to	4,749.99	.....	189
24	149.	.....	4,750.00	to	4,774.99	.....	190

1	150.	.....	4,775.00	to	4,799.99	.....	191
2	151.	.....	4,800.00	to	4,824.99	.....	192
3	152.	.....	4,825.00	to	4,849.99	.....	193
4	153.	.....	4,850.00	to	4,874.99	.....	194
5	154.	.....	4,875.00	to	4,899.99	.....	195
6	155.	.....	4,900.00	to	4,924.99	.....	196
7	156.	.....	4,925.00	to	4,949.99	.....	197
8	157.	.....	4,950.00	to	4,974.99	.....	198
9	158.	.....	4,975.00	to	4,999.99	.....	199
10	159.	.....	5,000.00	to	5,024.99	.....	200
11	160.	.....	5,025.00	to	5,049.99	.....	201
12	161.	.....	5,050.00	to	5,074.99	.....	202
13	162.	.....	5,075.00	to	5,099.99	.....	203
14	163.	.....	5,100.00	to	5,124.99	.....	204
15	164.	.....	5,125.00	to	5,149.99	.....	205
16	165.	.....	5,150.00	to	5,174.99	.....	206
17	166.	.....	5,175.00	to	5,199.99	.....	207
18	167.	.....	5,200.00	to	5,224.99	.....	208
19	168.	.....	5,225.00	to	5,249.99	.....	209
20	169.	.....	5,250.00	to	5,274.99	.....	210
21	170.	.....	5,275.00	to	5,299.99	.....	211
22	171.	.....	5,300.00	to	5,324.99	.....	212
23	172.	.....	5,325.00	to	5,349.99	.....	213
24	173.	.....	5,350.00	to	5,374.99	.....	214

1	174.	.....	5,375.00	to	5,399.99	.....	215
2	175.	.....	5,400.00	to	5,424.99	.....	216
3	176.	.....	5,425.00	to	5,449.99	.....	217
4	177.	.....	5,450.00	to	5,474.99	.....	218
5	178.	.....	5,475.00	to	5,499.99	.....	219
6	179.	.....	5,500.00	to	5,524.99	.....	220
7	180.	.....	5,525.00	to	5,549.99	.....	221
8	181.	.....	5,550.00	to	5,574.99	.....	222
9	182.	.....	5,575.00	to	5,599.99	.....	223
10	183.	.....	5,600.00	to	5,624.99	.....	224
11	184.	.....	5,625.00	to	5,649.99	.....	225
12	185.	.....	5,650.00	to	5,674.99	.....	226
13	186.	.....	5,675.00	to	5,699.99	.....	227
14	187.	.....	5,700.00	to	5,724.99	.....	228
15	188.	.....	5,725.00	to	5,749.99	.....	229
16	189.	.....	5,750.00	to	5,774.99	.....	230
17	190.	.....	5,775.00	to	5,799.99	.....	231
18	191.	.....	5,800.00	to	5,824.99	.....	232
19	192.	.....	5,825.00	to	5,849.99	.....	233
20	193.	.....	5,850.00	to	5,874.99	.....	234
21	194.	.....	5,875.00	to	5,899.99	.....	235
22	195.	.....	5,900.00	to	5,924.99	.....	236
23	196.	.....	5,925.00	to	5,949.99	.....	237
24	197.	.....	5,950.00	to	5,974.99	.....	238

1	198.	.....	5,975.00	to	5,999.99	.....	239
2	199.	.....	6,000.00	to	6,024.99	.....	240
3	200.	.....	6,025.00	to	6,049.99	.....	241
4	201.	.....	6,050.00	to	6,074.99	.....	242
5	202.	.....	6,075.00	to	6,099.99	.....	243
6	203.	.....	6,100.00	to	6,124.99	.....	244
7	204.	.....	6,125.00	to	6,149.99	.....	245
8	205.	.....	6,150.00	to	6,174.99	.....	246
9	206.	.....	6,175.00	to	6,199.99	.....	247
10	207.	.....	6,200.00	to	6,224.99	.....	248
11	208.	.....	6,225.00	to	6,249.99	.....	249
12	209.	.....	6,250.00	to	6,274.99	.....	250
13	210.	.....	6,275.00	to	6,299.99	.....	251
14	211.	.....	6,300.00	to	6,324.99	.....	252
15	212.	.....	6,325.00	to	6,349.99	.....	253
16	213.	.....	6,350.00	to	6,374.99	.....	254
17	214.	.....	6,375.00	to	6,399.99	.....	255
18	215.	.....	6,400.00	to	6,424.99	.....	256
19	216.	.....	6,425.00	to	6,449.99	.....	257
20	217.	.....	6,450.00	to	6,474.99	.....	258
21	218.	.....	6,475.00	to	6,499.99	.....	259
22	219.	.....	6,500.00	to	6,524.99	.....	260
23	220.	.....	6,525.00	to	6,549.99	.....	261
24	221.	.....	6,550.00	to	6,574.99	.....	262

1	222.	.....	6,575.00	to	6,599.99	.....	263
2	223.	.....	6,600.00	to	6,624.99	.....	264
3	224.	.....	6,625.00		6,649.99	.....	265
4	225.	.....	6,650.00	to	6,674.99	.....	266
5	226.	.....	6,675.00	to	6,699.99	.....	267
6	227.	.....	6,700.00	to	6,724.99	.....	268
7	228.	.....	6,725.00	to	6,749.99	.....	269
8	229.	.....	6,750.00	to	6,774.99	.....	270
9	230.	.....	6,775.00	to	6,799.99	.....	271
10	231.	.....	6,800.00	to	6,824.99	.....	272
11	232.	.....	6,825.00	to	6,849.99	.....	273
12	233.	.....	6,850.00	to	6,874.99	.....	274
13	234.	.....	6,875.00	to	6,899.99	.....	275
14	235.	.....	6,900.00	to	6,924.99	.....	276
15	236.	.....	6,925.00	to	6,949.99	.....	277
16	237.	.....	6,950.00	to	6,974.99	.....	278
17	238.	.....	6,975.00	to	6,999.99	.....	279
18	239.	.....	7,000.00	to	7,024.99	.....	280
19	240.	.....	7,025.00	to	7,049.99	.....	281
20	241.	.....	7,050.00	to	7,074.99	.....	282
21	242.	.....	7,075.00	to	7,099.99	.....	283
22	243.	.....	7,100.00	to	7,124.99	.....	284
23	244.	.....	7,125.00	to	7,149.99	.....	285
24	245.	.....	7,150.00	to	7,174.99	.....	286

1 246. 7,175.00 to 7,199.99 287
 2 247. 7,200.00 to 7,224.99 288
 3 248. 7,225.00 to 7,249.99 289
 4 249. 7,250.00 and over 290

5
 6 (j) Each eligible employe shall be paid benefits for each week of total
 7 unemployment which commences on or after January 3, 1999, at the weekly benefit
 8 rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate
 9 shall equal 4% of the employe's base period wages which were paid during that
 10 quarter of the employe's base period in which the employe was paid the highest total
 11 wages, rounded down to the nearest whole dollar, except that if that amount is less
 12 than the minimum amount shown in the following schedule, no benefits are payable
 13 to the employe and if that amount is more than the maximum amount shown in the
 14 following schedule, the employe's weekly benefit rate shall be the maximum amount
 15 shown in the following schedule and except that if the employe's benefits are
 16 exhausted during any week under s. 108.06 (1), the employe shall be paid the
 17 remaining amount of benefits payable to the employe in lieu of the amount shown
 18 in the following schedule: [See Figure 108.05 (1) (j) following]

19
 20 **Figure 108.05 (1) (j):**

Line	Highest Quarterly Wages Paid	Weekly Benefit Rate
------	------------------------------------	---------------------------

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

1	25.	.....	1,675.00	to	1,699.99	.....	67
2	26.	.....	1,700.00	to	1,724.99	.....	68
3	27.	.....	1,725.00	to	1,749.99	.....	69
4	28.	.....	1,750.00	to	1,774.99	.....	70
5	29.	.....	1,775.00	to	1,799.99	.....	71
6	30.	.....	1,800.00	to	1,824.99	.....	72
7	31.	.....	1,825.00	to	1,849.99	.....	73
8	32.	.....	1,850.00	to	1,874.99	.....	74
9	33.	.....	1,875.00	to	1,899.99	.....	75
10	34.	.....	1,900.00	to	1,924.99	.....	76
11	35.	.....	1,925.00	to	1,949.99	.....	77
12	36.	.....	1,950.00	to	1,974.99	.....	78
13	37.	.....	1,975.00	to	1,999.99	.....	79
14	38.	.....	2,000.00	to	2,024.99	.....	80
15	39.	.....	2,025.00	to	2,049.99	.....	81
16	40.	.....	2,050.00	to	2,074.99	.....	82
17	41.	.....	2,075.00	to	2,099.99	.....	83
18	42.	.....	2,100.00	to	2,124.99	.....	84
19	43.	.....	2,125.00	to	2,149.99	.....	85
20	44.	.....	2,150.00	to	2,174.99	.....	86
21	45.	.....	2,175.00	to	2,199.99	.....	87
22	46.	.....	2,200.00	to	2,224.99	.....	88
23	47.	.....	2,225.00	to	2,249.99	.....	89
24	48.	.....	2,250.00	to	2,274.99	.....	90

1	49.	.....	2,275.00	to	2,299.99	.....	91
2	50.	.....	2,300.00	to	2,324.99	.....	92
3	51.	.....	2,325.00	to	2,349.99	.....	93
4	52.	.....	2,350.00	to	2,374.99	.....	94
5	53.	.....	2,375.00	to	2,399.99	.....	95
6	54.	.....	2,400.00	to	2,424.99	.....	96
7	55.	.....	2,425.00	to	2,449.99	.....	97
8	56.	.....	2,450.00	to	2,474.99	.....	98
9	57.	.....	2,475.00	to	2,499.99	.....	99
10	58.	.....	2,500.00	to	2,524.99	.....	100
11	59.	.....	2,525.00	to	2,549.99	.....	101
12	60.	.....	2,550.00	to	2,574.99	.....	102
13	61.	.....	2,575.00	to	2,599.99	.....	103
14	62.	.....	2,600.00	to	2,624.99	.....	104
15	63.	.....	2,625.00	to	2,649.99	.....	105
16	64.	.....	2,650.00	to	2,674.99	.....	106
17	65.	.....	2,675.00	to	2,699.99	.....	107
18	66.	.....	2,700.00	to	2,724.99	.....	108
19	67.	.....	2,725.00	to	2,749.99	.....	109
20	68.	.....	2,750.00	to	2,774.99	.....	110
21	69.	.....	2,775.00	to	2,799.99	.....	111
22	70.	.....	2,800.00	to	2,824.99	.....	112
23	71.	.....	2,825.00	to	2,849.99	.....	113
24	72.	.....	2,850.00	to	2,874.99	.....	114

1	73.	.....	2,875.00	to	2,899.99	.....	115
2	74.	.....	2,900.00	to	2,924.99	.....	116
3	75.	.....	2,925.00	to	2,949.99	.....	117
4	76.	.....	2,950.00	to	2,974.99	.....	118
5	77.	.....	2,975.00	to	2,999.99	.....	119
6	78.	.....	3,000.00	to	3,024.99	.....	120
7	79.	.....	3,025.00	to	3,049.99	.....	121
8	80.	.....	3,050.00	to	3,074.99	.....	122
9	81.	.....	3,075.00	to	3,099.99	.....	123
10	82.	.....	3,100.00	to	3,124.99	.....	124
11	83.	.....	3,125.00	to	3,149.99	.....	125
12	84.	.....	3,150.00	to	3,174.99	.....	126
13	85.	.....	3,175.00	to	3,199.99	.....	127
14	86.	.....	3,200.00	to	3,224.99	.....	128
15	87.	.....	3,225.00	to	3,249.99	.....	129
16	88.	.....	3,250.00	to	3,274.99	.....	130
17	89.	.....	3,275.00	to	3,299.99	.....	131
18	90.	.....	3,300.00	to	3,324.99	.....	132
19	91.	.....	3,325.00	to	3,349.99	.....	133
20	92.	.....	3,350.00	to	3,374.99	.....	134
21	93.	.....	3,375.00	to	3,399.99	.....	135
22	94.	.....	3,400.00	to	3,424.99	.....	136
23	95.	.....	3,425.00	to	3,449.99	.....	137
24	96.	.....	3,450.00	to	3,474.99	.....	138

1	97.	.....	3,475.00	to	3,499.99	.....	139
2	98.	.....	3,500.00	to	3,524.99	.....	140
3	99.	.....	3,525.00	to	3,549.99	.....	141
4	100.	.....	3,550.00	to	3,574.99	.....	142
5	101.	.....	3,575.00	to	3,599.99	.....	143
6	102.	.....	3,600.00	to	3,624.99	.....	144
7	103.	.....	3,625.00	to	3,649.99	.....	145
8	104.	.....	3,650.00	to	3,674.99	.....	146
9	105.	.....	3,675.00	to	3,699.99	.....	147
10	106.	.....	3,700.00	to	3,724.99	.....	148
11	107.	.....	3,725.00	to	3,749.99	.....	149
12	108.	.....	3,750.00	to	3,774.99	.....	150
13	109,	.....	3,775.00	to	3,799.99	.....	151
14	110.	.....	3,800.00	to	3,824.99	.....	152
15	111.	.....	3,825.00	to	3,849.99	.....	153
16	112.	.....	3,850.00	to	3,874.99	.....	154
17	113.	.....	3,875.00	to	3,899.99	.....	155
18	114.	.....	3,900.00	to	3,924.99	.....	156
19	115.	.....	3,925.00	to	3,949.99	.....	157
20	116.	.....	3,950.00	to	3,974.99	.....	158
21	117.	.....	3,975.00	to	3,999.99	.....	159
22	118.	.....	4,000.00	to	4,024.99	.....	160
23	119.	.....	4,025.00	to	4,049.99	.....	161
24	120.	.....	4,050.00	to	4,074.99	.....	162

1	121.	.....	4,075.00	to	4,099.99	.....	163
2	122.	.....	4,100.00	to	4,124.99	.....	164
3	123.	.....	4,125.00	to	4,149.99	.....	165
4	124.	.....	4,150.00	to	4,174.99	.....	166
5	125.	.....	4,175.00	to	4,199.99	.....	167
6	126.	.....	4,200.00	to	4,224.99	.....	168
7	127.	.....	4,225.00	to	4,249.99	.....	169
8	128.	.....	4,250.00	to	4,274.99	.....	170
9	129.	.....	4,275.00	to	4,299.99	.....	171
10	130.	.....	4,300.00	to	4,324.99	.....	172
11	131.	.....	4,325.00	to	4,349.99	.....	173
12	132.	.....	4,350.00	to	4,374.99	.....	174
13	133.	.....	4,375.00	to	4,399.99	.....	175
14	134.	.....	4,400.00	to	4,424.99	.....	176
15	135.	.....	4,425.00	to	4,449.99	.....	177
16	136.	.....	4,450.00	to	4,474.99	.....	178
17	137.	.....	4,475.00	to	4,499.99	.....	179
18	138.	.....	4,500.00	to	4,524.99	.....	180
19	139.	.....	4,525.00	to	4,549.99	.....	181
20	140.	.....	4,550.00	to	4,574.99	.....	182
21	141.	.....	4,575.00	to	4,599.99	.....	183
22	142.	.....	4,600.00	to	4,624.99	.....	184
23	143.	.....	4,625.00	to	4,649.99	.....	185
24	144.	.....	4,650.00	to	4,674.99	.....	186

1	145.	.....	4,675.00	to	4,699.99	.....	187
2	146.	.....	4,700.00	to	4,724.99	.....	188
3	147.	.....	4,725.00	to	4,749.99	.....	189
4	148.	.....	4,750.00	to	4,774.99	.....	190
5	149.	.....	4,775.00	to	4,799.99	.....	191
6	150.	.....	4,800.00	to	4,824.99	.....	192
7	151.	.....	4,825.00	to	4,849.99	.....	193
8	152.	.....	4,850.00	to	4,874.99	.....	194
9	153.	.....	4,875.00	to	4,899.99	.....	195
10	154.	.....	4,900.00	to	4,924.99	.....	196
11	155.	.....	4,925.00	to	4,949.99	.....	197
12	156.	.....	4,950.00	to	4,974.99	.....	198
13	157.	.....	4,975.00	to	4,999.99	.....	199
14	158.	.....	5,000.00	to	5,024.99	.....	200
15	159.	.....	5,025.00	to	5,049.99	.....	201
16	160.	.....	5,050.00	to	5,074.99	.....	202
17	161.	.....	5,075.00	to	5,099.99	.....	203
18	162.	.....	5,100.00	to	5,124.99	.....	204
19	163.	.....	5,125.00	to	5,149.99	.....	205
20	164.	.....	5,150.00	to	5,174.99	.....	206
21	165.	.....	5,175.00	to	5,199.99	.....	207
22	166.	.....	5,200.00	to	5,224.99	.....	208
23	167.	.....	5,225.00	to	5,249.99	.....	209
24	168.	.....	5,250.00	to	5,274.99	.....	210

1	169.	.....	5,275.00	to	5,299.99	.....	211
2	170.	.....	5,300.00	to	5,324.99	.....	212
3	171.	.....	5,325.00	to	5,349.99	.....	213
4	172.	.....	5,350.00	to	5,374.99	.....	214
5	173.	.....	5,375.00	to	5,399.99	.....	215
6	174.	.....	5,400.00	to	5,424.99	.....	216
7	175.	.....	5,425.00	to	5,449.99	.....	217
8	176.	.....	5,450.00	to	5,474.99	.....	218
9	177.	.....	5,475.00	to	5,499.99	.....	219
10	178.	.....	5,500.00	to	5,524.99	.....	220
11	179.	.....	5,525.00	to	5,549.99	.....	221
12	180.	.....	5,550.00	to	5,574.99	.....	222
13	181.	.....	5,575.00	to	5,599.99	.....	223
14	182.	.....	5,600.00	to	5,624.99	.....	224
15	183.	.....	5,625.00	to	5,649.99	.....	225
16	184.	.....	5,650.00	to	5,674.99	.....	226
17	185.	.....	5,675.00	to	5,699.99	.....	227
18	186.	.....	5,700.00	to	5,724.99	.....	228
19	187.	.....	5,725.00	to	5,749.99	.....	229
20	188.	.....	5,750.00	to	5,774.99	.....	230
21	189.	.....	5,775.00	to	5,799.99	.....	231
22	190.	.....	5,800.00	to	5,824.99	.....	232
23	191.	.....	5,825.00	to	5,849.99	.....	233
24	192.	.....	5,850.00	to	5,874.99	.....	234

1	193.	.....	5,875.00	to	5,899.99	.....	235
2	194.	.....	5,900.00	to	5,924.99	.....	236
3	195.	.....	5,925.00	to	5,949.99	.....	237
4	196.	.....	5,950.00	to	5,974.99	.....	238
5	197.	.....	5,975.00	to	5,999.99	.....	239
6	198.	.....	6,000.00	to	6,024.99	.....	240
7	199.	.....	6,025.00	to	6,049.99	.....	241
8	200.	.....	6,050.00	to	6,074.99	.....	242
9	201.	.....	6,075.00	to	6,099.99	.....	243
10	202.	.....	6,100.00	to	6,124.99	.....	244
11	203.	.....	6,125.00	to	6,149.99	.....	245
12	204.	.....	6,150.00	to	6,174.99	.....	246
13	205.	.....	6,175.00	to	6,199.99	.....	247
14	206.	.....	6,200.00	to	6,224.99	.....	248
15	207.	.....	6,225.00	to	6,249.99	.....	249
16	208.	.....	6,250.00	to	6,274.99	.....	250
17	209.	.....	6,275.00	to	6,299.99	.....	251
18	210.	.....	6,300.00	to	6,324.99	.....	252
19	211.	.....	6,325.00	to	6,349.99	.....	253
20	212.	.....	6,350.00	to	6,374.99	.....	254
21	213.	.....	6,375.00	to	6,399.99	.....	255
22	214.	.....	6,400.00	to	6,424.99	.....	256
23	215.	.....	6,425.00	to	6,449.99	.....	257
24	216.	.....	6,450.00	to	6,474.99	.....	258

1	217.	.....	6,475.00	to	6,499.99	.....	259
2	218.	.....	6,500.00	to	6,524.99	.....	260
3	219.	.....	6,525.00	to	6,549.99	.....	261
4	220.	.....	6,550.00	to	6,574.99	.....	262
5	221.	.....	6,575.00	to	6,599.99	.....	263
6	222.	.....	6,600.00	to	6,624.99	.....	264
7	223.	.....	6,625.00	to	6,649.99	.....	265
8	224.	.....	6,650.00	to	6,674.99	.....	266
9	225.	.....	6,675.00	to	6,699.99	.....	267
10	226.	.....	6,700.00	to	6,724.99	.....	268
11	227.	.....	6,725.00	to	6,749.99	.....	269
12	228.	.....	6,750.00	to	6,774.99	.....	270
13	229.	.....	6,775.00	to	6,799.99	.....	271
14	230.	.....	6,800.00	to	6,824.99	.....	272
15	231.	.....	6,825.00	to	6,849.99	.....	273
16	232.	.....	6,850.00	to	6,874.99	.....	274
17	233.	.....	6,875.00	to	6,899.99	.....	275
18	234.	.....	6,900.00	to	6,924.99	.....	276
19	235.	.....	6,925.00	to	6,949.99	.....	277
20	236.	.....	6,950.00	to	6,974.99	.....	278
21	237.	.....	6,975.00	to	6,999.99	.....	279
22	238.	.....	7,000.00	to	7,024.99	.....	280
23	239.	.....	7,025.00	to	7,049.99	.....	281
24	240.	.....	7,050.00	to	7,074.99	.....	282

1	241.	.....	7,075.00	to	7,099.99	.....	283
2	242.	.....	7,100.00	to	7,124.99	.....	284
3	243.	.....	7,125.00	to	7,149.99	.....	285
4	244.	.....	7,150.00	to	7,174.99	.....	286
5	245.	.....	7,175.00	to	7,199.99	.....	287
6	246.	.....	7,200.00	to	7,224.99	.....	288
7	247.	.....	7,225.00	to	7,249.99	.....	289
8	248.	.....	7,250.00	to	7,274.99	.....	290
9	249.	.....	7,275.00	to	7,299.99	.....	291
10	250.	.....	7,300.00	to	7,324.99	.....	292
11	251.	.....	7,325.00	to	7,349.99	.....	293
12	252.	.....	7,350.00	to	7,374.99	.....	294
13	253.	.....	7,375.00	to	7,399.99	.....	295
14	254.	.....	7,400.00	to	7,424.99	.....	296
15	255.	.....	7,425.00		and over	.....	297

16
17 **SECTION 75.** 108.05 (2) (c) of the statutes is amended to read:

18 108.05 (2) (c) This chapter’s maximum weekly benefit rate, as to weeks of
19 unemployment in the ensuing half year, shall equal the result obtained by rounding
20 66-2/3% of the “average wages per average week” to the nearest multiple of one
21 dollar, and the minimum weekly benefit rate shall be an amount which is ~~19%~~ 15%
22 of the maximum rate and adjusted, if not a multiple of one dollar, to the next lower
23 multiple of one dollar.

24 **SECTION 76.** 108.05 (3) (a) of the statutes is amended to read:

1 108.05 (3) (a) Except as provided in par. (b), if an eligible employe earns wages
2 in a given week, the first \$30 of the wages shall be disregarded and the employe's
3 applicable weekly benefit payment shall be reduced by 67% of the remaining
4 amount, except that no such employe is eligible for benefits if the employe's benefit
5 payment would be less than \$5 for any week. For purposes of this paragraph, "wages"
6 includes any salary reduction amounts earned that are not wages and that are
7 deducted from the salary of a claimant by an employer pursuant to a salary reduction
8 agreement under a cafeteria plan, within the meaning of 26 USC 125, and any
9 amount that ~~the a~~ claimant would have earned in available work which is treated
10 as wages under s. 108.04 (1) (a), but excludes any amount that ~~the a~~ claimant earned
11 earns for services performed as a volunteer fire fighter or volunteer emergency
12 medical technician. In applying this paragraph, the department shall disregard
13 discrepancies of less than \$2 between wages reported by employes and employers.

14 **SECTION 77.** 108.05 (3) (b) 1. a. and b. of the statutes are amended to read:

15 108.05 (3) (b) 1. a. The claimant works for that employer at least 35 hours in
16 that week at the same or a greater rate of pay, excluding bonuses, incentives,
17 overtime or any other supplement to the earnings, as the claimant was paid by that
18 employer in that quarter of the claimant's base period in which the claimant was paid
19 his or her highest wages ~~or any amount that the claimant would have earned from~~
20 ~~that employer in available work which is treated as wages under s. 108.04 (1) (a)~~
21 ~~within that week, by itself or in combination with wages earned for that week, is~~
22 ~~equivalent to pay for at least 35 hours of work at that same or a greater rate of pay;~~
23 ~~or;~~

24 b. The claimant receives from that employer sick pay, holiday pay, vacation pay
25 or termination pay which, by itself or in combination with wages earned for work

1 performed in that week for that employer ~~or any amount that the claimant would~~
2 ~~have earned from that employer in available work which is treated as wages under~~
3 ~~s. 108.04 (1) (a) within that week~~, is equivalent to pay for at least 35 hours of work
4 at that same or a greater rate of pay; or

5 **SECTION 78.** 108.05 (3) (b) 1. c. of the statutes is created to read:

6 108.05 (3) (b) 1. c. The amount that the claimant would have earned within that
7 week from that employer in available work which is treated as wages under s. 108.04
8 (1) (a), by itself or in combination with the wages earned for work performed in that
9 week for that employer and the pay received under subd. 1. b., is equivalent to pay
10 for at least 35 hours of work at that same or a greater rate of pay.

11 **SECTION 79.** 108.05 (3) (b) 2. of the statutes is renumbered 108.05 (3) (b) 3.

12 **SECTION 80.** 108.05 (3) (b) 2. of the statutes is created to read:

13 108.05 (3) (b) 2. For the purposes of this paragraph, “wages” includes any
14 salary reduction amounts earned that are not wages and that are deducted from the
15 salary of a claimant by an employer pursuant to a salary reduction agreement under
16 a cafeteria plan, within the meaning of 26 USC 125.

17 **SECTION 81.** 108.06 (2) (d) of the statutes is amended to read:

18 108.06 (2) (d) A claimant may, ~~in writing~~, request that the department to set
19 aside a benefit year by filing a written, verbal or electronic request in the manner
20 that the department prescribes by rule. The department shall grant the request and
21 cancel the benefit year if the request is voluntary, benefits have not been paid to the
22 claimant and at the time the department acts upon the request for that benefit year
23 the claimant’s benefit eligibility is not suspended. If the claimant does not meet
24 these requirements, the department shall not set aside the benefit year unless the
25 department defines by rule exceptional circumstances in which a claimant may be

1 permitted to set aside a request to establish a benefit year and the claimant qualifies
2 to make such a request under the circumstances described in the rule.

3 **SECTION 82.** 108.06 (5) (a) of the statutes is amended to read:

4 108.06 (5) (a) The week is not within an unexpired benefit year or similar
5 period of eligibility for unemployment ~~compensation~~ insurance in another state
6 unless the employe's eligibility for ~~compensation~~ unemployment insurance in the
7 other state is exhausted, terminated, indefinitely postponed or affected by
8 application of a seasonal restriction.

9 **SECTION 83.** 108.065 (1) of the statutes is amended to read:

10 108.065 (1) An employe service company is the employer of an individual who
11 ~~is engaged~~ the company engages in employment ~~performing to perform~~ services for
12 a client or customer of the employe service company ~~if the employe service company~~
13 ~~is taxed under the federal unemployment tax act (26 USC 3301 to 3311) on the basis~~
14 ~~of that employment.~~

15 **SECTION 84.** 108.07 (3m) of the statutes is amended to read:

16 108.07 (3m) If a claimant has base period wages with an employer constituting
17 less than 5% of the claimant's total base period wages, the department shall not
18 charge the benefits to the account of that employer. If benefits are otherwise
19 chargeable to the account of any employer whose share of a claimant's total base
20 period wages is less than 5%, the department shall charge the benefits to the
21 remaining employers with which the claimant has base period wages. The
22 department shall distribute such charges in the same proportion that the claimant's
23 base period wages from such employers bear to the claimant's total base period wages
24 from all such employers. This subsection does not apply to claims for benefits based
25 in whole or in part on employment as federal civilian employes or former military

1 personnel under 5 USC ch. 85, or work covered by the unemployment ~~compensation~~
2 insurance laws of 2 or more jurisdictions under s. 108.14 (8n).

3 **SECTION 85.** 108.07 (5m) of the statutes is amended to read:

4 108.07 (5m) Whenever benefits are paid to a claimant based in part on
5 employment by a seasonal employer by which the claimant was employed for a period
6 of less than 90 days during the season of the seasonal employer, as determined under
7 s. 108.066 (4), and that season includes any portion of the claimant's base period, and
8 the claimant has been paid or is treated as having been paid base period wages or
9 other remuneration of \$500 or more during his or her base period for services
10 performed for at least one employer other than the seasonal employer which is
11 subject to the unemployment ~~compensation~~ insurance law of any state or the federal
12 government, the department shall charge to the fund's balancing account the
13 benefits which would otherwise be chargeable to the account of the seasonal
14 employer.

15 **SECTION 86.** 108.09 (2) (c) of the statutes is renumbered 108.09 (2) (c) (intro.)
16 and amended to read:

17 108.09 (2) (c) (intro.) The ~~Unless a party has filed a timely request for hearing~~
18 ~~as to the determination, the~~ department may set aside or amend a determination
19 within ~~one year~~ 2 years of the date of the determination on the basis of subsequent
20 information or to correct a mistake, including an error of law, ~~or at any time if the~~
21 ~~department finds that fraud or concealment occurred, unless.~~ Unless a party has
22 filed a timely request for hearing as to the determination, the department may set
23 aside or amend a determination at any time if the department finds that:

24 **SECTION 87.** 108.09 (2) (c) 1. and 2. of the statutes are created to read:

25 108.09 (2) (c) 1. Fraud or concealment occurred; or

1 2. The benefits paid or payable to a claimant have been affected by wages
2 earned by the claimant which have not been paid, and the department is provided
3 with notice from the appropriate state or federal court or agency that a wage claim
4 for those wages will not be paid in whole or in part.

5 **SECTION 88.** 108.09 (2) (cm) of the statutes is created to read:

6 108.09 (2) (cm) Unless a party has filed a timely request for review of the
7 decision of an appeal tribunal by the commission or has commenced a timely action
8 for the judicial review of the decision of the commission, the department may set
9 aside or amend any appeal tribunal decision adverse to a claimant that has been
10 issued under s. 108.09, 1995 stats., within the 4-year period immediately preceding
11 the effective date of this paragraph [revisor inserts date], or may reverse, modify
12 or set aside any decision of the commission adverse to a claimant that has been issued
13 under s. 108.09, 1995 stats., within the 4-year period immediately preceding the
14 effective date of this paragraph [revisor inserts date], if the department finds that
15 the benefits paid or payable to the claimant have been affected by wages earned by
16 the claimant which have not been paid, and the department is provided with notice
17 from the appropriate state or federal court or agency that a wage claim for those
18 wages will not be paid in whole or in part.

19 **SECTION 89.** 108.09 (4) (f) 2. of the statutes is renumbered 108.09 (4) (f) 2.
20 (intro.) and amended to read:

21 108.09 (4) (f) 2. (intro.) The Unless a party has filed a timely petition for review
22 of the appeal tribunal decision by the commission, the appeal tribunal may set aside
23 or amend an appeal tribunal decision, or portion thereof, at any time ~~to correct a~~ if
24 the appeal tribunal finds that:

1 a. ~~A technical or clerical mistake unless a party has filed a timely petition for~~
2 review of the appeal tribunal decision by the commission. has occurred; or

3 **SECTION 90.** 108.09 (4) (f) 2. b. of the statutes is created to read:

4 108.09 (4) (f) 2. b. The benefits paid or payable to a claimant have been affected
5 by wages earned by the claimant which have not been paid, and the appeal tribunal
6 is provided with notice from the appropriate state or federal court or agency that a
7 wage claim for those wages will not be paid in whole or in part.

8 **SECTION 91.** 108.09 (4) (f) 3. of the statutes is amended to read:

9 108.09 (4) (f) 3. Unless a party has filed a timely petition for review of the
10 appeal tribunal decision by the commission, the appeal tribunal may, within ~~one year~~
11 2 years after the date of the decision, reopen its decision if it has reason to believe
12 that a party offered false evidence or a witness gave false testimony on an issue
13 material to its decision. Thereafter, and after receiving additional evidence or taking
14 additional testimony, the same or another appeal tribunal may set aside its original
15 decision, make new findings and issue a decision.

16 **SECTION 92.** 108.09 (6) (c) of the statutes is amended to read:

17 108.09 (6) (c) On its own motion, for reasons it deems sufficient, the commission
18 may set aside any final determination of the department or appeal tribunal or
19 commission decision within ~~one year~~ 2 years from the date thereof upon grounds of
20 mistake or newly discovered evidence, and take action under par. (d). The
21 commission may set aside any final determination of the department or any decision
22 of an appeal tribunal or of the commission at any time, and take action under par.
23 (d), if the benefits paid or payable to a claimant have been affected by wages earned
24 by the claimant which have not been paid, and the commission is provided with

1 notice from the appropriate state or federal court or agency that a wage claim for
2 those wages will not be paid in whole or in part.

3 **SECTION 93.** 108.13 (2) of the statutes is amended to read:

4 108.13 (2) LIABILITY OF CLAIMANT. Except as provided in subs. (4) and (5), no
5 claim for benefits awarded, adjudged or paid or any interest in the fund may be taken
6 on account of any liability incurred by the party entitled thereto. This subsection
7 does not apply to liability incurred as the result of an overpayment of unemployment
8 ~~compensation~~ insurance benefits under the law of any state or the federal
9 government.

10 **SECTION 94.** 108.13 (4) (a) 4. of the statutes is amended to read:

11 108.13 (4) (a) 4. “Unemployment ~~compensation~~ insurance” means any
12 compensation payable under this chapter, including amounts payable by the
13 department pursuant to an agreement under any federal law providing for
14 compensation, assistance or allowances with respect to unemployment.

15 **SECTION 95.** 108.13 (4) (b) of the statutes, as affected by 1997 Wisconsin Act 3,
16 is amended to read:

17 108.13 (4) (b) A claimant filing a new claim for unemployment ~~compensation~~
18 insurance shall, at the time of filing the claim, disclose whether or not he or she owes
19 child support obligations. If any such claimant discloses that he or she owes child
20 support obligations and is determined to be eligible for unemployment ~~compensation~~
21 insurance, the department of workforce development shall notify the local child
22 support enforcement agency enforcing the obligations that the claimant has been
23 determined to be eligible for unemployment ~~compensation~~ insurance.

24 **SECTION 96.** 108.13 (4) (c) (intro.) of the statutes is amended to read:

1 108.13 (4) (c) (intro.) The department shall deduct and withhold from any
2 unemployment ~~compensation~~ insurance payable to a claimant who owes child
3 support obligations:

4 **SECTION 97.** 108.13 (4) (e) of the statutes is amended to read:

5 108.13 (4) (e) Any amount deducted and withheld under par. (c) shall, for all
6 purposes, be treated as if it were paid to the claimant as unemployment
7 ~~compensation~~ insurance and paid by the claimant to the state or local child support
8 enforcement agency in satisfaction of his or her child support obligations.

9 **SECTION 98.** 108.13 (4) (f) of the statutes is amended to read:

10 108.13 (4) (f) This subsection applies only if appropriate arrangements are
11 made for the local child support enforcement agency to reimburse the department for
12 administrative costs incurred by the department that are attributable to the
13 interception of unemployment ~~compensation~~ insurance for child support obligations.

14 **SECTION 99.** 108.135 (1) (intro.) of the statutes is amended to read:

15 108.135 (1) (intro.) The department shall advise each claimant filing a new
16 claim for unemployment ~~compensation~~ insurance, at the time of filing the claim,
17 that:

18 **SECTION 100.** 108.135 (1) (a) of the statutes is amended to read:

19 108.135 (1) (a) Unemployment ~~compensation~~ insurance is subject to federal
20 and Wisconsin income taxes.

21 **SECTION 101.** 108.14 (5) (a) of the statutes is amended to read:

22 108.14 (5) (a) The council on unemployment ~~compensation~~ insurance shall
23 advise the department in carrying out the purposes of this chapter. The council shall
24 submit its recommendations with respect to amendments of this chapter to each

1 regular session of the legislature, and shall report its views on any pending bill
2 relating to this chapter to the proper legislative committee.

3 **SECTION 102.** 108.14 (5) (ag) of the statutes is amended to read:

4 108.14 (5) (ag) The vote of 7 of the voting members of the council on
5 unemployment ~~compensation~~ insurance is required for the council to act on a matter
6 before it.

7 **SECTION 103.** 108.14 (5) (ar) of the statutes is amended to read:

8 108.14 (5) (ar) The department shall present to the council on unemployment
9 ~~compensation~~ insurance every proposal initiated by the department for changes in
10 this chapter and shall seek the council's concurrence with the proposal. The
11 department shall give careful consideration to every proposal submitted by the
12 council for legislative or administrative action and shall review each legislative
13 proposal for possible incorporation into departmental recommendations.

14 **SECTION 104.** 108.14 (6) of the statutes is amended to read:

15 108.14 (6) It shall be one of the purposes of this chapter to promote the
16 regularization of employment in enterprises, localities, industries and the state. The
17 department, with the advice and aid of any employment councils appointed under
18 sub. (5) (b) and the council on unemployment ~~compensation~~ insurance, shall take all
19 appropriate steps within its means to reduce and prevent unemployment. The
20 department shall also conduct continuing research relating to the current and
21 anticipated condition of the fund to ensure the continued availability of benefits to
22 unemployed individuals under this chapter. To these ends the department may
23 employ experts, and may carry on and publish the results of any investigations and
24 research which it deems relevant, whether or not directly related to the other
25 purposes and specific provisions of this chapter. At least once a year the department

1 shall compile and publish a summary report stating the experience of employer
2 accounts, without naming any employer, and covering such other material as it
3 deems significant in connection with the operations and purposes of this chapter.

4 **SECTION 105.** 108.14 (7) (a) of the statutes is amended to read:

5 108.14 (7) (a) The records made or maintained by the department or
6 commission in connection with the administration of this chapter are confidential
7 and shall be open to public inspection or disclosure only to the extent that the
8 department or commission permits in the interest of the unemployment
9 ~~compensation~~ insurance program. No person may permit inspection or disclosure of
10 any record provided to it by the department or commission unless the department
11 or commission authorizes the inspection or disclosure.

12 **SECTION 106.** 108.14 (8) (a) of the statutes is amended to read:

13 108.14 (8) (a) The department may enter into administrative arrangements
14 with any agency similarly charged with the administration of any other
15 unemployment ~~compensation~~ insurance law, for the purpose of assisting the
16 department and such agencies in paying benefits under the several laws to employes
17 while outside their territorial jurisdictions. Such arrangements may provide that
18 the respective agencies shall, for and on behalf of each other, act as agents in effecting
19 registration for work, notices of unemployment, and any other certifications or
20 statements relating to an employe's claim for benefits, in making investigations,
21 taking depositions, holding hearings, or otherwise securing information relating to
22 coverage or contribution liability or benefit eligibility and payments; and in such
23 other matters as the department may consider suitable in effecting the purpose of
24 these administrative arrangements.

25 **SECTION 107.** 108.14 (8m) (a) of the statutes is amended to read:

1 108.14 **(8m)** (a) The department may enter into reciprocal arrangements, with
2 any agency administering another unemployment ~~compensation~~ insurance law,
3 whereby all the services performed by an individual for a single employing unit,
4 which services are customarily performed in more than one state or jurisdiction,
5 shall be deemed to be employment covered by the law of a specified state or
6 jurisdiction in which a part of such services are performed, or in which such
7 individual has residence, or in which such employing unit maintains a place of
8 business; provided there is in effect, as to such services, an election by such
9 employing unit, approved by the agency administering the specified law, pursuant
10 to which all the services performed by such individual for such employing unit are
11 deemed to be employment covered by such law.

12 **SECTION 108.** 108.14 (8n) (a) of the statutes is amended to read:

13 108.14 **(8n)** (a) The department shall enter into a reciprocal arrangement
14 which is approved by the U.S. secretary of labor pursuant to section 3304 (a) (9) (B)
15 of the internal revenue code, to provide more equitable benefit coverage for
16 individuals whose recent work has been covered by the unemployment-compensation
17 insurance laws of 2 or more jurisdictions.

18 **SECTION 109.** 108.14 (8n) (b) of the statutes is amended to read:

19 108.14 **(8n)** (b) Such arrangements may provide, as to any individual whose
20 employment has been covered by this chapter and by the unemployment
21 ~~compensation~~ insurance law of one or more other participating jurisdictions, for
22 transfer by the department to another agency of relevant records or information, and
23 the acceptance and use thereof, in combination with similar data from other
24 jurisdictions, by such other agency, as a basis for computing and paying benefits
25 under the law administered by such other agency. Reciprocally, such arrangements

1 may provide for similar acceptance, combination and use by the department of data
2 received from other jurisdictions to compute and pay benefits under this chapter.

3 **SECTION 110.** 108.14 (8s) (a) of the statutes is amended to read:

4 108.14 (8s) (a) Overpayments of unemployment ~~compensation~~ insurance
5 benefits as determined under this chapter may be recovered by offset from
6 unemployment ~~compensation~~ insurance benefits otherwise payable under the
7 unemployment ~~compensation~~ insurance law of another state, and overpayments of
8 unemployment ~~compensation~~ insurance benefits as determined under the
9 unemployment ~~compensation~~ insurance law of that other state may be recovered by
10 offset from unemployment ~~compensation~~ insurance benefits otherwise payable
11 under this chapter; and

12 **SECTION 111.** 108.14 (8s) (b) of the statutes is amended to read:

13 108.14 (8s) (b) Overpayments of unemployment ~~compensation~~ insurance
14 benefits as determined under applicable federal law, with respect to benefits or
15 allowances for unemployment provided under a federal program administered by
16 this state under an agreement with the U.S. secretary of labor, may be recovered by
17 offset from unemployment ~~compensation~~ insurance benefits otherwise payable
18 under that program, or under the unemployment ~~compensation~~ insurance law of this
19 state or of another state or any such federal unemployment benefit or allowance
20 program administered by the other state under an agreement with the U.S. secretary
21 of labor if the other state has in effect a reciprocal agreement with the U.S. secretary
22 of labor as authorized by 42 USC 503 (g) (2), if the United States agrees, as provided
23 in the reciprocal agreement with this state entered into under 42 USC 503 (g) (2),
24 that overpayments of unemployment ~~compensation~~ insurance benefits as
25 determined under this chapter, and overpayments as determined under the

1 unemployment ~~compensation~~ insurance law of another state which has in effect a
2 reciprocal agreement with the U.S. secretary of labor as authorized by 42 USC 503
3 (g) (2), may be recovered by offset from benefits or allowances for unemployment
4 otherwise payable under a federal program administered by this state or the other
5 state under an agreement with the U.S. secretary of labor.

6 **SECTION 112.** 108.14 (8t) of the statutes is amended to read:

7 108.14 (8t) If the agency administering another unemployment ~~compensation~~
8 insurance law has overpaid benefits to an individual located in Wisconsin, and
9 certifies to the department the facts involved and that the individual is liable, under
10 such law, to repay such benefits, and requests the department to recover such
11 overpayment, and agrees to reimburse the department for any court costs incurred
12 by it in such recovery efforts, the department may in its own name, but acting as
13 agent for such other agency, collect such overpayment by civil action, and shall pay
14 the net amount recovered to such other agency.

15 **SECTION 113.** 108.14 (9) of the statutes is amended to read:

16 108.14 (9) The department may make its records relating to the administration
17 of this chapter available to the Railroad Retirement Board, and may furnish the
18 Railroad Retirement Board, at the expense of said board, such copies thereof as said
19 board deems necessary for its purposes. The department may afford reasonable
20 cooperation with every agency of the United States charged with the administration
21 of any unemployment ~~compensation~~ insurance law. The department may make
22 arrangements or agreements with the Railroad Retirement Board, or any other
23 agency of the United States charged with the administration of an unemployment
24 ~~compensation~~ insurance law, with respect to the establishment, maintenance and
25 use of free employment service facilities, the taking and certifying of claims, the

1 making of investigations, and the supplying of other information or services related
2 to unemployment ~~compensation~~ insurance, but the department may not make or
3 renew any such arrangement or agreement unless it finds that its resulting
4 administrative costs are approximately covered or offset by the facilities, services
5 and payments to be made available thereunder by such federal agency. Any moneys
6 received by the department under this subsection shall be paid into the federal
7 administrative financing account under s. 108.161.

8 **SECTION 114.** 108.14 (13) of the statutes is amended to read:

9 108.14 (13) The department may, with the advice of the council on
10 unemployment ~~compensation~~ insurance, by general rule modify or suspend any
11 provision of this chapter if and to the extent necessary to permit continued
12 certification of this chapter for grants to this state under Title III of the federal social
13 security act and for maximum credit allowances to employers under the federal
14 unemployment tax act.

15 **SECTION 115.** 108.14 (14) of the statutes is amended to read:

16 108.14 (14) The department shall fully cooperate with the agencies of other
17 states, and shall make every proper effort within its means, to oppose and prevent
18 any further action which would in its judgment tend to effect complete or substantial
19 federalization of state unemployment ~~compensation~~ insurance funds or state
20 employment security programs.

21 **SECTION 116.** 108.14 (18) of the statutes is created to read:

22 108.14 (18) No later than the end of the month following each quarter in which
23 the department expends moneys derived from assessments levied under s. 108.19
24 (1e), the department shall submit a report to the council on unemployment insurance

1 describing the use of the moneys expended and the status at the end of the quarter
2 of any project for which moneys were expended.

3 **SECTION 117.** 108.141 (1) (b) 3. of the statutes is amended to read:

4 108.141 (1) (b) 3. Has no right to unemployment benefits or allowances, as the
5 case may be, under the railroad unemployment insurance act or such other federal
6 laws as are specified in regulations issued by the U.S. secretary of labor, and has not
7 received and is not seeking unemployment benefits under the unemployment
8 ~~compensation~~ insurance law of Canada, but if the individual is seeking such benefits
9 and the appropriate agency finally determines that he or she is not entitled to
10 benefits under such law he or she is an exhaustee.

11 **SECTION 118.** 108.141 (1) (h) of the statutes is amended to read:

12 108.141 (1) (h) "State law" means the unemployment ~~compensation~~ insurance
13 law of any state, approved by the U.S. secretary of labor under section 3304 of the
14 internal revenue code.

15 **SECTION 119.** 108.141 (3g) (a) 1. of the statutes is amended to read:

16 108.141 (3g) (a) 1. If ~~an individual~~ a claimant fails to provide sufficient
17 evidence that his or her prospects for obtaining work in his or her customary
18 occupation within a period of time not exceeding 4 weeks, beginning with the first
19 week of eligibility for extended benefits, are good, this paragraph, rather than s.
20 108.04 (8), applies.

21 **SECTION 120.** 108.141 (3g) (a) 2. of the statutes is amended to read:

22 108.141 (3g) (a) 2. ~~An individual~~ A claimant who, during or after the first week
23 following the week that the department notifies the claimant in writing of the
24 requirements to apply for and accept suitable work, fails either to apply for suitable
25 work when notified by a public employment office or to accept suitable work when

1 offered is ineligible to receive extended benefits ~~beginning with the first week~~
2 ~~following the week that the department notifies the individual in writing of the~~
3 ~~requirements to apply for and accept such work~~ for the week in which such a the
4 failure occurs and for ~~the weeks following~~ each week thereafter until the individual
5 claimant has again worked ~~within~~ been employed during at least 4 subsequent
6 weeks in employment or other work covered by the unemployment insurance law of
7 any state or the federal government and earned wages for such work equal to at least
8 4 times his or her extended weekly benefit rate.

9 **SECTION 121.** 108.141 (3g) (a) 3. a. of the statutes is amended to read:

10 108.141 (**3g**) (a) 3. a. It is any work within the individual's claimant's
11 capabilities;

12 **SECTION 122.** 108.141 (3g) (a) 3. b. of the statutes is amended to read:

13 108.141 (**3g**) (a) 3. b. The gross average weekly remuneration for the work
14 exceeds the individual's claimant's weekly benefit rate plus any supplemental
15 unemployment benefits, as defined in section 501 (c) (17) (D) of the internal revenue
16 code, then payable to the individual claimant;

17 **SECTION 123.** 108.141 (3g) (a) 3. d. of the statutes is amended to read:

18 108.141 (**3g**) (a) 3. d. The offer of work to the individual claimant was in writing
19 or the position was listed with a public employment office.

20 **SECTION 124.** 108.141 (3g) (c) of the statutes is amended to read:

21 108.141 (**3g**) (c) A claimant shall make a systematic and sustained effort to
22 obtain work ~~shall be made~~ and provide tangible evidence thereof ~~provided~~ to the
23 department ~~in each week by a claimant~~ for each week for which the claimant files
24 a claim for extended benefits. If a claimant fails to make the required effort to obtain
25 work or to provide tangible evidence thereof, on a weekly basis, he or she is ineligible

1 ~~for to receive~~ extended benefits for the week in which the failure occurs and ~~for each~~
2 ~~week~~ thereafter until he or she has again ~~worked within~~ been employed during at
3 least 4 subsequent weeks in employment or other work covered by the
4 unemployment insurance law of any state or the federal government and has earned
5 wages for such work equal to at least 4 times his or her weekly extended benefit rate.

6 **SECTION 125.** 108.141 (3g) (d) of the statutes is amended to read:

7 108.141 (3g) (d) Notwithstanding s. 108.04 (6) and (7), ~~an individual~~ a claimant
8 who was disqualified from receipt of benefits because of voluntarily terminating
9 employment or incurring a disciplinary suspension for ~~misconduct or other~~ good
10 cause is ineligible to receive extended benefits ~~unless the individual has, since the~~
11 ~~date of that disqualification,~~ for the week in which the termination occurs or the
12 suspension begins and for each week thereafter until he or she has again been
13 employed during at least 4 subsequent weeks in employment or other work covered
14 by the unemployment insurance law of any state or the federal government and
15 earned wages for such work equal to at least 4 times his or her weekly extended
16 benefit rate.

17 **SECTION 126.** 108.141 (3g) (e) of the statutes is amended to read:

18 108.141 (3g) (e) Extended benefits shall not be denied under par. (a) 2. to an
19 ~~individual~~ a claimant for any week if the failure would not result in a denial of
20 benefits under the law of the state governing eligibility for such benefits to the extent
21 that the law is not inconsistent with this subsection.

22 **SECTION 127.** 108.142 (1) (h) 3. of the statutes is amended to read:

23 108.142 (1) (h) 3. Has no right to unemployment benefits or allowances under
24 the railroad unemployment insurance act or such other federal laws as are specified
25 in regulations issued by the U.S. secretary of labor, and has not received and is not

1 seeking unemployment benefits under the unemployment ~~compensation~~ insurance
2 law of Canada, but if the individual is seeking such benefits and the appropriate
3 agency finally determines that he or she is not entitled to benefits under that law,
4 the individual is an “exhaustee”.

5 **SECTION 128.** 108.142 (1) (i) of the statutes is amended to read:

6 108.142 (1) (i) “State law” means the unemployment ~~compensation~~ insurance
7 law of any state, approved by the U.S. secretary of labor under section 3304 of the
8 internal revenue code.

9 **SECTION 129.** 108.16 (5) (b) of the statutes is amended to read:

10 108.16 (5) (b) The department shall requisition from this state’s account in the
11 “Unemployment Trust Fund” necessary amounts from time to time, shall hold such
12 amounts consistently with any applicable federal regulations, and shall make
13 withdrawals therefrom solely for benefits and for such other unemployment
14 ~~compensation~~ insurance payments or employment security expenditures as are
15 expressly authorized by this chapter and consistent with any relevant federal
16 requirements.

17 **SECTION 130.** 108.16 (7m) of the statutes is amended to read:

18 108.16 (7m) The fund’s treasurer may write off, by charging to the fund’s
19 balancing account, any delinquent ~~unemployment-compensation~~ contribution,
20 reimbursement in lieu of contribution, tardy payment or filing fee, or interest for
21 which the employer’s liability to the fund was established under s. 108.10, upon
22 receipt of certification by the department that reasonable efforts have been made to
23 recover the delinquency and that the delinquency is uncollectible.

24 **SECTION 131.** 108.161 (3) of the statutes is amended to read:

1 108.161 (3) Consistently with this chapter and said section 903, such moneys
2 shall be used solely for benefits or employment security administration, including
3 unemployment ~~compensation~~ insurance, employment service and related statistical
4 operations.

5 **SECTION 132.** 108.162 (1) of the statutes is amended to read:

6 108.162 (1) The amounts appropriated under s. 20.445 (1) (na) shall be used
7 for employment security administration, including unemployment ~~compensation~~
8 insurance, employment service and related statistical operations; for capital outlay
9 to buy suitable parcels of land for buildings designed for employment security
10 operations; and to finance the designing and construction of such buildings, and for
11 such equipment, facilities, paving, landscaping and other improvements as are
12 required for the proper use and operation of buildings occupied by the department
13 for employment security administration.

14 **SECTION 133.** 108.162 (3) of the statutes is amended to read:

15 108.162 (3) The amount obligated under this section during any fiscal year may
16 not exceed the aggregate of all amounts credited under s. 108.161 (1), including
17 amounts credited under s. 108.161 (8), reduced by the amount obligated under s.
18 20.445 (1) (nb) and further reduced at the time of any obligation by the sum of the
19 moneys obligated and charged against any of the amounts thus credited.

20 **SECTION 134.** 108.18 (3m) (b) of the statutes is amended to read:

21 108.18 (3m) (b) "Schedule B" is in effect for any calendar year whenever, as of
22 the preceding June 30, the fund has a cash balance of at least \$300,000,000 but less
23 than ~~\$1,000,000,000~~ \$900,000,000.

24 **SECTION 135.** 108.18 (3m) (c) of the statutes is amended to read:

1 108.18 (3m) (c) “Schedule C” is in effect for any calendar year whenever, as of
 2 the preceding June 30, the fund has a cash balance of at least \$1,000,000,000
 3 \$900,000,000 but less than \$1,200,000,000.

4 **SECTION 136.** 108.18 (3m) (d) of the statutes is created to read:

5 108.18 (3m) (d) “Schedule D” is in effect for any calendar year whenever, as of
 6 the preceding June 30, the fund has a cash balance of at least \$1,200,000,000.

7 **SECTION 137.** 108.18 (4) (figure) Schedule D of the statutes is created to read:

8
 9 **Figure: 108.18 (4) Schedule D:**

Line	Reserve Percentage	Contribution Rate Schedule D
1.	15.0% or more	0.00
2.	At least 10.0% but under 15.0%	0.10
3.	At least 9.5% but under 10.0%	0.25
4.	At least 9.0% but under 9.5%	0.35
5.	At least 8.5% but under 9.0%	0.55
6.	At least 8.0% but under 8.5%	0.70
7.	At least 7.5% but under 8.0%	0.80
8.	At least 7.0% but under 7.5%	0.95
9.	At least 6.5% but under 7.0%	1.20
10.	At least 6.0% but under 6.5%	1.50
11.	At least 5.5% but under 6.0%	1.85

1	12.	At least 5.0% but under 5.5%	2.20
2	13.	At least 4.5% but under 5.0%	2.55
3	14.	At least 4.0% but under 4.5%	2.90
4	15.	At least 3.5 but under 4.0%	3.35
5	16.	At least 0 but under 3.5%	3.90
6	17.	Overdrawn by less than 1.0%	5.70
7	18.	Overdrawn by at least 1.0% but under 2.0%	6.20
8	19.	Overdrawn by at least 2.0% but under 3.0%	6.70
9	20.	Overdrawn by at least 3.0% but under 4.0%	7.20
10	21.	Overdrawn by at least 4.0% but under 5.0%	7.70
11	22.	Overdrawn by at least 5.0% but under 6.0%	8.20
12	23.	Overdrawn by 6.0% or more	8.90

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SECTION 138. 108.18 (7) (a) 1. and (h) of the statutes are amended to read:

108.18 (7) (a) 1. Except as provided in pars. (b) to (h), any employer may make payments to the fund during the month of November in excess of those required by this section and s. 108.19 (1) and (1e). Each payment shall be credited to the employer's account for the purpose of computing the employer's reserve percentage as of the immediately preceding computation date.

(h) The department shall establish contributions other than those required by this section and s. 108.19 (1) and (1e) and contributions other than those submitted during the month of November or authorized under par. (f) as a credit against future contributions payable by the employer or shall refund the contributions at the employer's option.

1 **SECTION 139.** 108.18 (9) (intro.) of the statutes is amended to read:

2 108.18 (9) SOLVENCY RATES. (intro.) Except as provided in ~~sub.~~ subs. (9c) and
 3 (9e), an employer's solvency rate on its payroll for a given calendar year shall be
 4 based solely on the contribution rate of its account for the calendar year under this
 5 section. For purposes of rate determination under this subsection, an employer's
 6 payroll shall be calculated for the 12-month period ending with the computation
 7 date preceding the calendar year ~~for~~ to which the rate applies. [See Figure 108.18
 8 (9) following]

9 **SECTION 140.** 108.18 (9) (figure) Schedule D of the statutes is created to read:

10 **Figure: 108.18 (9) Schedule D:**

11 **Schedule D**

12	13	14	15 Solvency Rate	
			16 Employers	17 Employers
18	19	20	21	22
Line	Contribution	Rate	with payroll	with payroll of
			under \$500,000	\$500,000 or more
23 1	0.00	.....	0.02	.....
24 2	0.10	.....	0.02	.....
25 3	0.25	.....	0.02	.....
26 4	0.35	.....	0.02	.....
27 5	0.55	.....	0.10	.....
28 6	0.70	.....	0.10	.....

1	7	0.80	0.10	0.25
2	8	0.95	0.15	0.30
3	9	1.20	0.15	0.35
4	10	1.50	0.20	0.40
5	11	1.85	0.25	0.45
6	12	2.20	0.30	0.50
7	13	2.55	0.35	0.55
8	14	2.70	0.35	0.55
9	15	2.90	0.40	0.55
10	16	3.35	0.40	0.55
11	17	3.90	0.40	0.55
12	18	5.70	0.70	0.70
13	19	6.20	0.70	0.70
14	20	6.70	0.70	0.70
15	21	7.20	0.70	0.70
16	22	7.70	0.80	0.80
17	23	8.20	0.85	0.85
18	24	8.90	0.85	0.85

19

20 **SECTION 141.** 108.18 (9c) of the statutes is created to read:

21 108.18 **(9c)** REDUCTION OF SOLVENCY RATE. The department shall reduce the
22 solvency rate payable under sub. (9) by each employer for each year by the rate
23 payable by that employer under s. 108.19 (1e) (a) for that year.

1 **SECTION 142.** 108.19 (1e) of the statutes is created to read:

2 108.19 (1e) (a) Except as provided in par. (b), each employer, other than an
3 employer which finances benefits under s. 108.15 or 108.151 shall, in addition to
4 other contributions payable under s. 108.18 and this section, pay an assessment to
5 the administrative account for each year prior to the year 2000 equal to the lesser
6 of 0.01% of its payroll for that year or the solvency contribution that would otherwise
7 be payable by the employer under s. 108.18 (9) for that year.

8 (b) The levy prescribed under par. (a) is not effective for any year unless the
9 department, no later than the November 30 preceding that year, publishes a class
10 1 notice under ch. 985 giving notice that the levy is in effect for the ensuing year.

11 (c) Notwithstanding par. (a), the department may, if it finds that the full
12 amount of the levy is not required to effect the purposes specified in par. (d) for any
13 year, prescribe a reduced levy for that year and in such case shall publish in the notice
14 under par. (b) the rate of the reduced levy.

15 (d) The department may expend the moneys received from assessments levied
16 under this subsection for the design or development of unemployment insurance
17 information technology systems.

18 **SECTION 143.** 108.19 (3) of the statutes is amended to read:

19 108.19 (3) If the federal unemployment tax act is amended to permit a
20 maximum rate of credit against the federal tax higher than the 90% maximum rate
21 of credit permitted under section 3302 (c) (1) of the internal revenue code on May 23,
22 1943, to an employer with respect to any state unemployment ~~compensation~~
23 insurance law whose standard contribution rate on payroll under that law is more
24 than 2.7%, then the standard contribution rate as to all employers under this chapter
25 shall, by a rule of the department, be increased from 2.7% of payroll to that

1 percentage of payroll which corresponds to the higher maximum rate of credit thus
2 permitted against the federal unemployment tax; and such increase shall become
3 effective on the same date as such higher maximum rate of credit becomes
4 permissible under the federal amendment.

5 **SECTION 144.** 108.19 (4) of the statutes is amended to read:

6 108.19 (4) If section 303 (a) (5) of title III of the social security act and section
7 3304 (a) (4) of the internal revenue code are amended to permit a state agency to use,
8 in financing administrative expenditures incurred in carrying out its employment
9 security functions, some part of the moneys collected or to be collected under the state
10 unemployment ~~compensation~~ insurance law, in partial or complete substitution for
11 grants under title III, then this chapter shall, by rule of the department, be modified
12 in the manner and to the extent and within the limits necessary to permit such use
13 by the department under this chapter; and the modifications shall become effective
14 on the same date as such use becomes permissible under the federal amendments.

15 **SECTION 145.** 108.20 (2m) of the statutes, as affected by 1997 Wisconsin Act 27,
16 section 2688, is amended to read:

17 108.20 (2m) From the moneys not appropriated under s. 20.445 (1) (ge) and,
18 (gf) and (gg) which are received by the administrative account as interest and
19 penalties under this chapter, the department shall pay the benefits chargeable to the
20 administrative account under s. 108.07 (5) and the interest payable to employers
21 under s. 108.17 (3m) and may pay interest due on advances to the unemployment
22 reserve fund from the federal unemployment account under title XII of the social
23 security act, 42 USC 1321 to 1324, may make payments to satisfy a federal audit
24 exception concerning a payment from the fund or any federal aid disallowance
25 involving the unemployment ~~compensation~~ insurance program, or may make

1 payments to the fund if such action is necessary to obtain a lower interest rate or
2 deferral of interest payments on advances from the federal unemployment account
3 under title XII of the social security act or may provide career counseling center
4 grants under s. 106.14, except that any interest earned pending disbursement of
5 federal employment security grants under s. 20.445 (1) (n) shall be credited to the
6 general fund. Any moneys reverting to the administrative account from the
7 appropriations under s. 20.445 (1) (ge) and (gf) shall be utilized as provided in this
8 subsection.

9 **SECTION 146.** 108.20 (2m) of the statutes, as affected by 1997 Wisconsin Act 27,
10 section 2689, is amended to read:

11 108.20 (2m) From the moneys not appropriated under s. 20.445 (1) (ge) and,
12 (gf) and (gg) which are received by the administrative account as interest and
13 penalties under this chapter, the department shall pay the benefits chargeable to the
14 administrative account under s. 108.07 (5) and the interest payable to employers
15 under s. 108.17 (3m) and may pay interest due on advances to the unemployment
16 reserve fund from the federal unemployment account under title XII of the social
17 security act, 42 USC 1321 to 1324, may make payments to satisfy a federal audit
18 exception concerning a payment from the fund or any federal aid disallowance
19 involving the unemployment ~~compensation~~ insurance program, or may make
20 payments to the fund if such action is necessary to obtain a lower interest rate or
21 deferral of interest payments on advances from the federal unemployment account
22 under title XII of the social security act, except that any interest earned pending
23 disbursement of federal employment security grants under s. 20.445 (1) (n) shall be
24 credited to the general fund. Any moneys reverting to the administrative account

1 from the appropriations under s. 20.445 (1) (ge) and (gf) shall be utilized as provided
2 in this subsection.

3 **SECTION 147.** 108.205 (1) of the statutes is amended to read:

4 108.205 (1) Each employer shall file with the department, in such form as the
5 department by rule requires, a quarterly report showing the name, social security
6 number and wages paid to each employe who is employed by the employer in
7 employment with the employer during the quarter. The department may also by rule
8 require each employer to include in the report any salary reduction amounts that are
9 not wages and that would have been paid to each such employe by the employer as
10 salary during the quarter but for a salary reduction agreement under a cafeteria
11 plan, within the meaning of 26 USC 125. The employer shall file the report no later
12 than the last day of the month following the completion of each quarter.

13 **SECTION 148.** 108.21 (1) of the statutes is amended to read:

14 108.21 (1) Every employing unit which employs one or more individuals to
15 perform work in this state shall keep an accurate work record for each individual
16 employed by it, including full name, address and social security number, which will
17 permit determination of the weekly wages earned by each such individual and, the
18 wages paid within each quarter to that individual and the salary reduction amounts
19 that are not wages and that would have been paid by the employing unit to that
20 individual as salary but for a salary reduction agreement under a cafeteria plan,
21 within the meaning of 26 USC 125. Each such employing unit shall permit any
22 authorized representative of the department to examine, at any reasonable time, the
23 work record and any other records which may show any wages paid by the employing
24 unit, or any salary reduction amounts that are not wages and that would have been
25 paid by the employing unit as salary but for a salary reduction agreement under a

1 cafeteria plan, within the meaning of 26 USC 125, regardless of the format in which
2 such a record is maintained. If such a record is maintained by an employing unit in
3 machine-readable format, the employing unit shall provide the department with
4 information necessary to retrieve the record. If the department determines that the
5 employing unit is unable to provide access to such a record or that the retrieval
6 capability at the site where the record is maintained is not adequate for efficient
7 examination, the employing unit shall provide a copy of the record to the department
8 and shall allow the department to remove the copy from that site for such period as
9 will permit examination at another location. Each such employing unit shall furnish
10 to the department upon demand a sworn statement of the information contained in
11 any such record.

12 **SECTION 149.** 108.22 (9) of the statutes is amended to read:

13 108.22 (9) ~~Any~~ An individual who is an officer or, employe or any, member or
14 manager holding at least 20% of the ownership interest of a corporation or of a
15 limited liability company subject to this chapter, and who has control or supervision
16 of or responsibility for filing contribution reports or making payment of
17 contributions, and who wilfully fails to file such reports or to make such payments
18 to the department, or to ensure that such reports are filed or that such payments are
19 made, may be found personally liable for such amounts, including interest, tardy
20 payment or filing fees, costs and other fees, in the event that after proper proceedings
21 for the collection of such amounts, as provided in this chapter, the corporation or
22 limited liability company is unable to pay such amounts to the department.
23 Ownership interest of a corporation or limited liability company includes ownership
24 or control, directly or indirectly, by legally enforceable means or otherwise, by the
25 individual, by the individual's spouse or child, by the individual's parent if the

1 individual is under age 18, or by a combination of 2 or more of them, and such
2 ownership interest of a parent corporation or limited liability company of which the
3 corporation or limited liability company unable to pay such amounts is a wholly
4 owned subsidiary. The personal liability of such officer, employe, member or
5 manager as provided in this subsection survives dissolution, reorganization,
6 bankruptcy, receivership, assignment for the benefit of creditors, judicially
7 confirmed extension or composition, or any analogous situation of the corporation or
8 limited liability company and shall be set forth in a determination or decision issued
9 under s. 108.10.

10 **SECTION 150.** 109.01 (3) of the statutes is amended to read:

11 109.01 (3) "Wage" or "wages" mean remuneration payable to an employe for
12 personal services, including salaries, commissions, holiday and vacation pay,
13 overtime pay, severance pay or dismissal pay, supplemental unemployment
14 ~~compensation benefits~~ benefit plan payments when required under a binding
15 collective bargaining agreement, bonuses and any other similar advantages agreed
16 upon between the employer and the employe or provided by the employer to the
17 employes as an established policy.

18 **SECTION 151.** 116.03 (4) of the statutes is amended to read:

19 116.03 (4) Determine each participating local unit's prorated share of the cost
20 of cooperative programs and assess the costs of each program against each unit
21 participating in the program including, without limitation because of enumeration,
22 unemployment ~~compensation~~ insurance, litigation expense, collective bargaining
23 and monetary awards by courts and agencies, but no board of control may levy any
24 taxes. No cost may be assessed against a unit for a cooperative program unless the
25 unit enters into a contract for the service.

1 **SECTION 152.** 175.46 (5) (a) of the statutes is amended to read:

2 175.46 (5) (a) Except as provided in par. (b), any agreement under this section
3 shall provide that any Wisconsin law enforcement officer, acting under the
4 agreement in another state, shall continue to be covered by his or her employing
5 agency for purposes of worker's compensation, unemployment ~~compensation~~
6 insurance, benefits under ch. 40 and civil liability and any officer of another state
7 acting in Wisconsin under the agreement shall continue to be covered for worker's
8 compensation, unemployment ~~compensation~~ insurance, disability and other
9 employe benefits and civil liability purposes by his or her employing agency in his
10 or her home state. Any Wisconsin officer acting within an adjoining state, under the
11 agreement, is considered while so acting to be in the ordinary course of his or her
12 employment with his or her employing Wisconsin law enforcement agency.

13 **SECTION 153.** 230.26 (4) of the statutes is amended to read:

14 230.26 (4) Fringe benefits specifically authorized by statutes, with the
15 exception of worker's compensation, unemployment ~~compensation~~ insurance, group
16 insurance, retirement and social security coverage, shall be denied employes hired
17 under this section. Such employes may not be considered permanent employes and
18 do not qualify for tenure, vacation, paid holidays, sick leave, performance awards or
19 the right to compete in promotional examinations.

20 **SECTION 154.** 303.08 (3) of the statutes is amended to read:

21 303.08 (3) The sheriff shall endeavor to secure employment or employment
22 training for unemployed prisoners under this section. If a prisoner is employed for
23 wages or salary or receives unemployment ~~compensation~~ insurance or employment
24 training benefits while in custody in the jail, the sheriff shall collect the wages or
25 salary or require the prisoner to turn over the wages, salary or benefits in full when

1 received. The sheriff shall deposit the wages, salary or benefits in a trust checking
2 account and shall keep a ledger showing the status of the account of each prisoner.
3 Such wages or salary are not subject to garnishment in the hands of either the
4 employer or the sheriff during the prisoner's term, and shall be disbursed only as
5 provided in this section; but for tax purposes they are income of the prisoner.

6 **SECTION 155.** 303.08 (4) of the statutes is amended to read:

7 303.08 (4) Every prisoner who is gainfully employed or who receives
8 unemployment ~~compensation~~ insurance or employment training benefits while in
9 custody in the jail, shall be liable for charges not to exceed the full per person
10 maintenance and cost of the prisoner's board in the jail as fixed by the county board
11 after passage of an appropriate county ordinance. If necessarily absent from jail at
12 a meal time the prisoner shall at the prisoner's request be furnished with an
13 adequate nourishing lunch to carry. The sheriff shall charge the prisoner's account
14 for such board. If the prisoner is gainfully self-employed the prisoner shall pay the
15 sheriff for such board, in default of which the prisoner's privilege under this section
16 is automatically forfeited. If the jail food is furnished directly by the county, the
17 sheriff shall account for and pay over such board payments to the county treasurer.
18 The county board may, by ordinance, provide that the county furnish or pay for the
19 transportation of prisoners employed or receiving training under this section to and
20 from the place of employment or training.

21 **SECTION 156.** 303.08 (5) (intro.) of the statutes is amended to read:

22 303.08 (5) (intro.) By order of the court, the wages, salary and unemployment
23 ~~compensation~~ insurance and employment training benefits received by prisoners
24 shall be disbursed by the sheriff for the following purposes, in the order stated:

25 **SECTION 157.** 560.71 (1) (e) 4. c. of the statutes is amended to read:

1 560.71 (1) (e) 4. c. The percentage of households in the area receiving
2 unemployment ~~compensation~~ insurance under ch. 108, relief funded by a relief block
3 grant under ch. 49 or aid to families with dependent children under s. 49.19 is higher
4 than the state average.

5 **SECTION 158.** 560.797 (2) (a) 4. c. of the statutes is amended to read:

6 560.797 (2) (a) 4. c. The percentage of households in the area receiving
7 unemployment ~~compensation~~ insurance under ch. 108, relief funded by a relief block
8 grant under ch. 49 or aid to families with dependent children under s. 49.19 is higher
9 than the state average.

10 **SECTION 159.** 779.14 (1m) (a) of the statutes is amended to read:

11 779.14 (1m) (a) All contracts with the state involving \$2,500 or more and all
12 other contracts involving \$500 or more for the performance of labor or furnishing
13 materials when the same pertains to any public improvement or public work shall
14 contain a provision for the payment by the prime contractor of all claims for labor
15 performed and materials furnished, used or consumed in making the public
16 improvement or performing the public work, including, without limitation because
17 of enumeration, fuel, lumber, building materials, machinery, vehicles, tractors,
18 equipment, fixtures, apparatus, tools, appliances, supplies, electric energy, gasoline,
19 motor oil, lubricating oil, greases, state imposed taxes, premiums for worker's
20 compensation insurance and contributions for unemployment ~~compensation~~
21 insurance.

22 **SECTION 160.** 779.15 (1) of the statutes is amended to read:

23 779.15 (1) Any person furnishing labor or materials to be used or consumed in
24 making public improvements or performing public work, including fuel, lumber,
25 machinery, vehicles, tractors, equipment, fixtures, apparatus, tools, appliances,

1 supplies, electrical energy, gasoline, motor oil, lubricating oil, greases, state imposed
2 taxes, premiums for worker's compensation insurance and contributions for
3 unemployment ~~compensation~~ insurance, to any prime contractor, except in cities of
4 the 1st class, shall have a lien on the money or bonds or warrants due or to become
5 due the prime contractor therefor, if the lienor, before payment is made to the prime
6 contractor, gives written notice to the debtor state, county, town or municipality of
7 the claim. The debtor shall withhold a sufficient amount to pay the claim and, when
8 it is admitted by the prime contractor or established under sub. (3), shall pay the
9 claim and charge it to the prime contractor. Any officer violating the duty hereby
10 imposed shall be liable on his or her official bond to the claimant for the damages
11 resulting from the violation. There shall be no preference between the lienors
12 serving the notices.

13 **SECTION 161.** 815.18 (13) (j) of the statutes is amended to read:

14 815.18 (13) (j) Unemployment ~~compensation~~ insurance benefits exempt under
15 s. 108.13.

16 **SECTION 162.** 859.02 (2) (a) of the statutes is amended to read:

17 859.02 (2) (a) It is a claim based on tort, on a marital property agreement that
18 is subject to the time limitations under s. 766.58 (13) (b) or (c), on Wisconsin income,
19 franchise, sales, withholding, gift or death taxes, or on unemployment ~~compensation~~
20 insurance contributions due or benefits overpaid, a claim for funeral or
21 administrative expenses, a claim of this state under s. 46.27 (7g), 49.496 or 49.682
22 or a claim of the United States; or

23 **SECTION 163.** 949.06 (3) (b) of the statutes is amended to read:

24 949.06 (3) (b) From insurance payments or program, including worker's
25 compensation and unemployment ~~compensation~~ insurance.

SECTION 164. Nonstatutory provisions; transitional provisions.

(1) DEFINITIONS. In this SECTION:

(a) "Department" means the department of workforce development.

(b) "Employer" has the meaning given in section 108.02 (13) of the statutes.

(2) LEVY IN YEAR IN WHICH THIS SUBSECTION TAKES EFFECT. Notwithstanding section 108.19 (1e) (b) of the statutes, as created by this act, if this subsection takes effect in any year before April 1, the department may, no later than the 14th day commencing after the effective date of this subsection, publish a notice under that paragraph of an assessment to be levied against employers under section 108.19 (1e) of the statutes, as created by this act, in the year in which this subsection takes effect.

(3) LEVY IN YEAR AFTER THIS SUBSECTION TAKES EFFECT. Notwithstanding section 108.19 (1e) (b) of the statutes, as created by this act, if this subsection takes effect in any year after November 30, the department may, no later than the 14th day commencing after the effective date of this subsection, publish a notice under that paragraph of an assessment to be levied against employers under section 108.19 (1e) of the statutes, as created by this act, in the year following the year in which this subsection takes effect.

SECTION 165. Initial applicability.

(1) The treatment of section 108.05 (2) (c) of the statutes first applies with respect to weeks of unemployment beginning on January 4, 1998.

(2) The treatment of section 108.02 (12) (b) (intro.) and (c) (intro.) of the statutes first applies with respect to services performed after December 31, 1997.

(3) The treatment of section 108.04 (4) (a) of the statutes first applies with respect to benefit years which begin on the effective date of this subsection.

1 (4) The treatment of section 108.05 (3) (a) and (b) 1. a. and b. of the statutes,
2 the renumbering of section 108.05 (3) (b) 2. of the statutes and the creation of section
3 108.05 (3) (b) 1. c. and 2. of the statutes first apply with respect to weeks of
4 unemployment beginning on the effective date of this subsection.

5 (5) The treatment of section 108.065 (1) of the statutes first applies with respect
6 to determinations issued under sections 108.09 and 108.10 of the statutes on the
7 effective date of this subsection or, in relation to determinations that are appealed,
8 to decisions issued under sections 108.09 and 108.10 of the statutes on the effective
9 date of this subsection.

10 (6) The treatment of section 108.18 (3m) (b), (c) and (d), (4) (figure) Schedule
11 D and (9) (figure) Schedule D of the statutes first applies with respect to payrolls
12 beginning on January 1, 1998.

13 (7) The treatment of section 108.21 (1) of the statutes first applies with respect
14 to amounts earned during the week which begins on the effective date of this
15 subsection.

16 (8) The treatment of section 108.22 (9) of the statutes first applies with respect
17 to determinations issued under section 108.10 of the statutes on the effective date
18 of this subsection.

19 **SECTION 166. Effective dates.** This act takes effect on the first Sunday after
20 publication, except as follows:

21 (1) The treatment of section 20.445 (1) (gd) (by SECTION 9) of the statutes takes
22 effect on the date specified in 1997 Wisconsin Act 27, section 9246 (1h).

23 (2) The treatment of section 20.445 (1) (gd) (by SECTION 10) of the statutes takes
24 effect on July 1, 1999.

