



## 2007 SENATE BILL 431

January 30, 2008 – Introduced by Senator COGGS, cosponsored by Representatives HONADEL and NELSON. Referred to Committee on Labor, Elections and Urban Affairs.

1       **AN ACT** *to repeal* 20.445 (1) (nc), 108.04 (1) (c), 108.04 (13) (g) and 108.22 (1) (a)  
2           1. and 2.; *to renumber and amend* 108.04 (1) (a), 108.04 (11) (c), 108.17 (2) and  
3           108.22 (1) (a) (intro.); *to amend* 20.445 (1) (n), 108.02 (21) (b), 108.04 (1) (g) 1.  
4           and 2., 108.04 (4) (a), 108.04 (5), 108.04 (11) (a), 108.04 (11) (bm), 108.04 (11)  
5           (cm), 108.04 (13) (c), 108.04 (13) (e), 108.04 (13) (f), 108.04 (16) (a) (intro.),  
6           108.04 (16) (b), 108.04 (16) (c) 1., 108.04 (16) (c) 2., 108.05 (1) (p) (intro.), 108.05  
7           (3) (a), 108.05 (3) (b) 1. c., 108.067 (1), 108.15 (3) (e), 108.151 (1), 108.151 (7) (e),  
8           108.151 (7) (h), 108.152 (2) (b), 108.16 (6) (f), 108.16 (8) (b) 4., 108.17 (2b), 108.17  
9           (2c) (a) (intro.), 108.17 (2c) (c), 108.17 (2g), 108.18 (2) (a), 108.18 (4) (figure),  
10          108.18 (8), 108.18 (9) (figure), 108.19 (1e) (a), 108.19 (1m), 108.20 (3), 108.205  
11          (1m), 108.205 (2), 108.22 (1) (ac), 108.22 (1) (ac), 108.22 (1) (ad) 1., 108.22 (1)  
12          (ae), 108.22 (1) (am), 108.22 (1) (c) and 108.22 (9); *to repeal and recreate*  
13          108.04 (1) (b) and 108.04 (11) (b); and *to create* 20.445 (1) (nf), 108.04 (1) (a) 1.  
14          and 2., 108.04 (5g) (em), 108.04 (11) (be), 108.04 (11) (c) 1. to 3., 108.04 (11) (f)

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1 and (g), 108.05 (1) (q), 108.05 (3) (d), 108.09 (4o), 108.17 (2) (b), 108.17 (2c) (f),  
2 108.17 (7) and 108.22 (1) (af) of the statutes; **relating to:** various changes in  
3 unemployment insurance law and making an appropriation.

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***Analysis by the Legislative Reference Bureau***

This bill makes various changes in the unemployment insurance (UI) law. Significant provisions include:

**BENEFIT RATE CHANGES**

Currently, weekly unemployment insurance benefit rates for total unemployment range from \$53 for an employee who earns wages (or certain other amounts treated as wages) of at least \$1,325 during at least one quarter of the employee's base period (period preceding a claim during which benefit rights accrue) to \$355 for an employee who earns wages (or certain other amounts treated as wages) of at least \$8,875 during any such quarter. This bill adjusts weekly benefit rates for weeks of unemployment beginning on or after January 4, 2009, to rates ranging from \$54 for an employee who earns wages (or certain other amounts treated as wages) of at least \$1,350 during at least one quarter of the employee's base period to \$363 for an employee who earns wages (or certain other amounts treated as wages) of at least \$9,075 during any such quarter.

**OTHER BENEFIT CHANGES*****Qualifying wages***

Currently, an employee is not eligible to begin receiving UI benefits unless he or she receives or is treated as receiving wages during the employee's base period (period preceding a claim during which benefit rights accrue) equal to at least 30 times the employee's weekly benefit rate, including wages equal to at least four times that rate during the quarters in the employee's base period other than the one in which the employee is paid or treated as having been paid his or her highest wages.

This bill requires instead that an employee receive or be treated as receiving wages equal to at least 35 times the employee's weekly benefit rate, including wages equal to at least four times that rate during the quarters in the employee's base period other than the one in which the employee is paid or is treated as having been paid his or her highest wages, in order to become eligible to begin receiving UI benefits.

***Concealment***

Currently, if a claimant conceals any material fact relating to his or her eligibility for benefits or conceals any wages earned in or paid or payable for a given week, the claimant must forfeit not less than 25 percent nor more than 400 percent of the claimant's weekly benefit rate for the week for which the claim is made for an act of concealment that results in no overpayment or an overpayment of less than 50 percent of the claimant's weekly benefit rate; and not less than 100 percent nor more than 400 percent of the claimant's weekly benefit rate for the week in which the claim

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is made for an act of concealment that results in an overpayment of at least 50 percent of the claimant's weekly benefit rate. Currently, if a claimant is partially unemployed in a given week, the claimant may be eligible to receive benefits for that week under a formula that takes into account the amount of wages or certain other benefits that the claimant receives for that week. Currently, if an employer aids and abets a claimant in committing an act of concealment, the employer may be required to forfeit an amount equal to the amount of benefits that the claimant improperly received as a result of the concealment.

This bill provides that if a claimant conceals any material fact relating to his or her eligibility for benefits or conceals any wages earned in or paid or payable for a given week, the claimant is subject to graduated monetary penalties that increase in severity with the number of determinations of concealment by the claimant. The bill also provides that if a claimant conceals any wages for a given week, the claimant is ineligible to receive any benefits for that week. In addition, the bill provides that if an employer aids and abets or attempts to aid and abet a claimant in committing an act of concealment, the employer is subject to graduated monetary penalties that increase in severity with the number of determinations of aiding or abetting or attempted aiding or abetting by the employer.

***Availability for work and ability to perform work***

Currently, with certain exceptions, a claimant is eligible for benefits for any week in which the claimant earns no wages only if the claimant is able to work and available for work during that week. If a claimant's work is suspended by the claimant or by his or her employer or the claimant is terminated by his or her employer because the claimant is unable to perform or unavailable for some of his or her work or if a claimant takes a leave of absence for a portion of a week, the claimant may be eligible for some benefits for that week under a statutory benefit reduction formula. Currently, a claimant remains eligible for benefits while the claimant is enrolled in certain employment-related training.

This bill provides that if a claimant is absent from work with a current employer for 16 hours or less in a given week (including the first week of an absence resulting from a leave of absence, or the week in which a suspension or termination occurs) because the claimant was unable to work or unavailable for work, the claimant may be eligible for some benefits for that week under the benefit reduction formula. However, if a claimant is absent from work with a current employer for any of these reasons for more than 16 hours in a given week, the claimant is ineligible for any benefits for that week. Under the bill, a claimant remains eligible for benefits while the claimant is enrolled in certain employment-related training.

**TAX CHANGES*****Taxable wage base***

Currently, most employers that engage individuals in employment that is covered under the UI law must pay regular quarterly contributions (taxes) to DWD based on a percentage of the taxable wage base. Currently, the taxable wage base for any year consists of the first \$10,500 of wages paid by an employer to an individual engaged in covered employment.

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This bill increases the amount of these wages that is subject to a contribution requirement to \$12,000 for calendar years 2009 and 2010, \$13,000 for calendar years 2011 and 2012, and \$14,000 for calendar year 2013 and thereafter.

***Contribution rate schedules***

Currently, the total contributions payable by each employer are the sum of the employer's contribution rate and 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 finance those benefits that are not payable from any employer's account.

This bill generally decreases the contribution rates of employers that do not have a negative balance in their accounts by two-tenths of one percent and decreases the contribution rates of employers that have a negative balance in their accounts by four-tenths of one percent. The bill also increases the solvency rates of employers that do not have a negative balance in their accounts by two-tenths of one percent and increases the solvency rates of employers that have a negative balance in their accounts by four-tenths of one percent. The changes are effective beginning in 2009.

***Deferral of first quarter contribution liability***

Currently, an employer that has a first quarter contribution liability of at least \$5,000 and that is not delinquent in making its contribution payments or in paying any interest, penalties, or fees assessed against the employer for UI purposes may defer up to 60 percent of the employer's contribution liability for the first quarter of the year in which liability accrues (otherwise payable by April 30) without payment of interest, if the employer pays at least 30 percent of that liability by the following July 31, an additional 20 percent of that liability by the following October 31, and any remaining liability by the following January 31. If an employer fails to make a deferred payment when due, the employer must pay interest on all contribution liability for the calendar year in which the liability accrues retroactive to April 30 of that year.

This bill permits a qualified employer that has a first quarter contribution liability of at least \$1,000 to defer payment of its first quarter contributions and requires any employer that elects to defer payment of its first quarter contributions to file its election electronically and to file its quarterly employment and wage reports with DWD electronically in the manner and form prescribed by DWD. Under the bill, if an employer fails to comply with the electronic reporting requirement, the employer is subject to the same requirement to pay interest retroactively that applies currently to late payments.

***Special assessments for financing of information technology systems***

Currently, each employer that is subject to a contribution requirement must pay an annual special assessment for each year prior to 2008 in an amount that may not exceed the lesser of 0.01 percent of the employer's annual taxable payroll for UI purposes or the employer's solvency contribution for that year for the purpose of financing the renovation and modernization of the unemployment insurance tax and

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accounting system. The Department of Workforce Development (DWD) must reduce the solvency contribution rate that an employer must pay in each year prior to 2008 by the special assessment rate applicable to that employer for that year. (The solvency contribution rate is the portion of an employer's rate that is used to maintain the solvency of the unemployment reserve fund.) This bill makes the special assessment requirement and solvency contribution rate offset applicable to calendar years 2008 and 2009.

**OTHER CHANGES*****Reporting and payment requirements and procedures***

Currently, with certain exceptions, each employer that has employees who are engaged in employment covered by the unemployment insurance law must file quarterly contribution (tax) and employment and wage reports and make quarterly payment of its contributions to DWD. An employer of 50 or more employees or an employer agent that files reports on behalf of any employer must file its reports electronically. Currently, there is no requirement or procedure established by law for making electronic payments of contributions.

This bill phases in electronic reporting requirements for additional employers with 25 or more employees. The bill also permits DWD to require an employer or employer agent that files its employment and wage reports electronically, in lieu of filing contribution reports, to determine the amount of contributions due for payment by the employer electronically in the manner and form prescribed by DWD. The employer or employer agent must then pay the amount due for each quarter by the same due date that is currently prescribed by law. Effective in 2009, the bill also requires each employer that makes contributions for any 12-month period ending on June 30 equal to a total of at least \$10,000 to make all contribution payments electronically in the following year. In addition, the bill requires every employer agent to make contribution payments electronically by the same date.

Currently, contribution payments must be received by DWD by the due date or if mailed must be postmarked by their due date or received within three days of their due date. This bill requires all contribution payments to be received by DWD by their due date.

***Failure of employers to provide information***

Currently, with limited exceptions, if benefits are erroneously paid because an employer fails to provide correct and complete information on a report to DWD, any corrective action by DWD based upon later receipt of correct and complete information does not affect charges to the employer's account for the cost of benefits paid as a result of the failure. In addition, prior to June 29, 2008, if benefits are erroneously paid because an employer fails to provide correct and complete information requested by DWD during a fact-finding investigation, but the employer later provides the requested information, then charges to the employer's account for the cost of benefits paid before the end of the week in which a redetermination or a decision of an appeal tribunal (hearing examiner) is issued regarding the matter are not affected by the redetermination or decision unless an appeal tribunal, the labor and industry review commission, or a court finds that the employer had good cause for failing to provide the information. This bill extends the

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current treatment by DWD of benefits erroneously paid indefinitely and also provides that if an employer fails to provide complete and correct information requested by DWD during a fact-finding investigation, then benefits paid before the end of the week in which a redetermination or decision is issued are not affected by a redetermination or decision (notwithstanding any eligibility issue) unless an appeal tribunal, the commission, or a court finds that the employer had good cause for failing to provide the information. The changes are effective on the first Sunday after publication of the law resulting from enactment of the bill.

***Admission of departmental records relating to benefit claims***

Currently, with the exception of reports by certain experts, a departmental record relating to a benefit claim that contains uncorroborated hearsay and that is offered as evidence before an appeal tribunal (hearing examiner) may require testimony or other authentication to substantiate the information contained in the record before it may be used as evidence that an employer provided or failed to provide complete and correct information to DWD during a fact finding investigation. This bill provides that any such record relating to or submitted by an employer, if created in the regular course of a fact-finding investigation, constitutes prima facie evidence, and shall be admissible for the sole purpose of proving that an employer provided or failed to provide to DWD complete and correct information in a fact-finding investigation of the claim, notwithstanding that the record may contain uncorroborated hearsay, and may be used as the sole basis upon which the issue of the employer's failure is decided, if the parties appearing at the hearing before the tribunal are given an opportunity to review the record at or before the hearing and to rebut the information contained in the record. Under the bill, such a record requires no authenticating testimony or other evidence for the record to be admitted in evidence, unless the circumstances affirmatively indicate a lack of trustworthiness. If appropriate, the record may then be regarded on appeal as sufficient without further substantiation to sustain the decision of the appeal tribunal.

***Employment of certain parents by family-owned businesses***

Currently, with certain exceptions, the wages accruing to an individual that are used to compute the total benefits payable to the individual may not exceed ten times the individual's weekly benefit rate based solely on employment by a corporation, partnership, or limited liability company that is treated as a corporation or partnership for UI purposes in which the individual or a family member owns or controls a significant interest. Under current law, a "family member" includes a child. The benefit or limitation does not apply if the individual is employed in a family-owned business and there is an involuntary cessation of the business under certain circumstances. This bill excludes a child from the benefit limitation, thereby potentially making the parent of a child who, with other family members, owns a significant interest in the business by which the parent is employed eligible for benefits on the same basis as other employees of other employers. Under the bill, the limitation still applies to a claimant who is parent if the claimant has at least one-fourth ownership interest in a family business from which the claimant's employment is terminated.

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***Unemployment insurance administration funding***

Currently, the federal government provides regular grants to this state for the purpose of financing the cost of administration of the UI program. In addition, the federal government provides special grants to this state that may be used for the purpose of administration of UI, for the payment of UI benefits, or for certain other purposes. Previously, the first \$3,289,107 of the moneys in a special grant for federal fiscal year 2002 was appropriated for UI administration. The authority to expand moneys from this appropriation expired on October 1, 2007. This bill permits an additional \$1,000,000 of the moneys received in the special grant for federal fiscal year 2002 to be used for UI administration. The bill also permits another \$1,000,000 of the moneys received by this state in a special federal grant for federal fiscal year 2002 to be expended for the same purpose on or after October 1, 2008. Under the bill, none of these moneys may be encumbered or expended after September 30, 2009. The expenditure authorizations potentially increase the liability of employers to finance UI benefits through contributions (taxes).

***Study of "employee" definition***

The bill directs the Council on Unemployment Insurance to appoint a committee to conduct a study of the definition of "employee" in the unemployment insurance law and report its recommendations to the Council on Unemployment Insurance by June 30, 2009. The definition affects benefit eligibility as well as the amount of benefits that an individual may receive, and also affects the contributions or reimbursements that an employer is required to make.

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

				<b>2007-08</b>	<b>2008-09</b>
3					
4	<b>20.445</b>	<b>Workforce development, department of</b>			
5	(1)	WORKFORCE DEVELOPMENT			
6	(nf)	Unemployment insurance			
7		administration	PR-F    C	1,000,000	1,000,000

8           **SECTION 2.** 20.445 (1) (n) of the statutes is amended to read:

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1           20.445 (1) (n) *Employment assistance and unemployment insurance*  
2 *administration; federal moneys.* All federal moneys received, as authorized by the  
3 governor under s. 16.54, for the administration of employment assistance and  
4 unemployment insurance programs of the department, for the performance of the  
5 department's other functions under subch. I of ch. 106 and ch. 108, except moneys  
6 appropriated under par. ~~(ne)~~ (nf), and to pay the compensation and expenses of  
7 appeal tribunals and of employment councils appointed under s. 108.14, to be used  
8 for such purposes, except as provided in s. 108.161 (3e), and, from the moneys  
9 received by this state under section 903 (d) of the federal Social Security Act, as  
10 amended, to transfer to the appropriation account under par. (nb) an amount  
11 determined by the treasurer of the unemployment reserve fund not exceeding the  
12 lesser of the amount specified in s. 108.161 (4) (d) or the amounts in the schedule  
13 under par. (nb), to transfer to the appropriation account under par. (nd) an amount  
14 determined by the treasurer of the unemployment reserve fund not exceeding the  
15 lesser of the amount specified in s. 108.161 (4) (d) or the amounts in the schedule  
16 under par. (nd), and to transfer to the appropriation account under par. (ne) an  
17 amount determined by the treasurer of the unemployment reserve fund not  
18 exceeding the lesser of the amount specified in s. 108.161 (4) (d) or the amount  
19 required to pay for the cost of banking services incurred by the unemployment  
20 reserve fund.

21           **SECTION 3.** 20.445 (1) (nc) of the statutes is repealed.

22           **SECTION 4.** 20.445 (1) (nf) of the statutes is created to read:

23           20.445 (1) (nf) *Unemployment insurance administration.* From the moneys  
24 received from the federal government under section 903 of the federal Social Security  
25 Act, as amended, for federal fiscal year 2002, as a continuing appropriation, the



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1 amounts in the schedule, as authorized by the governor under s. 16.54, to be used for  
2 the administration of unemployment insurance. No moneys appropriated under this  
3 paragraph for the 2008-09 fiscal year may be encumbered or expended prior to  
4 October 1, 2008. No moneys may be encumbered or expended from this appropriation  
5 after September 30, 2009.

6 **SECTION 5.** 108.02 (21) (b) of the statutes is amended to read:

7 108.02 (21) (b) Notwithstanding par. (a), except as provided in s. 108.151 (7)  
8 (a), an employer's payroll for calendar years prior to 2009 includes only the first  
9 \$10,500 of wages paid by an employer to an individual during ~~a~~ each calendar year,  
10 for calendar years 2009 and 2010 includes only the first \$12,000 of such wages, for  
11 calendar years 2011 and 2012 includes only the first \$13,000 of such wages, and for  
12 calendar years after 2012 includes only the first \$14,000 of such wages, including any  
13 wages paid for any work covered by the unemployment insurance law of any other  
14 state, except as authorized in s. 108.17 (5).

15 **SECTION 6.** 108.04 (1) (a) of the statutes is renumbered 108.04 (1) (a) (intro.)  
16 and amended to read:

17 108.04 (1) (a) (intro.) ~~An employee's eligibility for benefits shall be reduced for~~  
18 ~~any week in which the~~ If an employee is with due notice called on by his or her current  
19 employing unit to report for work actually available within ~~such~~ a given week and  
20 is unavailable for, or unable to perform, ~~some or all of such available work.;~~

21 (bm) For purposes of ~~this paragraph~~ par. (a) 1. and (b) 2., the department shall  
22 treat the amount that the employee would have earned as wages for ~~that~~ a given  
23 week in ~~such~~ available work as wages earned by the employee and shall apply the  
24 method specified in s. 108.05 (3) (a) to compute the benefits payable to the employee.  
25 The department shall estimate wages that an employee would have earned if it is not

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1 possible to compute the exact amount of wages that would have been earned by the  
2 employee.

3 **SECTION 7.** 108.04 (1) (a) 1. and 2. of the statutes are created to read:

4 108.04 (1) (a) 1. Sixteen or less hours of the work available for the week, the  
5 employee's eligibility for benefits for that week shall be reduced under par. (bm).

6 2. More than 16 hours of the work available for the week, the employee is  
7 ineligible for benefits for that week.

8 **SECTION 8.** 108.04 (1) (b) of the statutes is repealed and recreated to read:

9 108.04 (1) (b) 1. Except as provided in subd. 2., if an employee's employment  
10 is suspended by the employee or the employee's employer or an employee is  
11 terminated by the employee's employer, due to the employee's unavailability for work  
12 or inability to perform suitable work otherwise available with the employee's  
13 employer, or if the employee is on a leave of absence, the employee is ineligible for  
14 benefits while the employee is unable to work or unavailable for work.

15 2. If an employee is absent from work for 16 hours or less in the first week of  
16 a leave taken under subd. 1. or in the week in which a suspension or termination  
17 under subd. 1. occurs, the employee's eligibility for benefits for that week shall be  
18 determined under par. (bm).

19 **SECTION 9.** 108.04 (1) (c) of the statutes is repealed.

20 **SECTION 10.** 108.04 (1) (g) 1. and 2. of the statutes are amended to read:

21 108.04 (1) (g) 1. Employment by a partnership or limited liability company that  
22 is treated as a partnership under this chapter, if a one-half or greater ownership  
23 interest in the partnership or limited liability company is or during such employment  
24 was owned or controlled, directly or indirectly, by the individual's spouse ~~or child~~, or

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1 by the individual's parent if the individual is under age 18, or by a combination of 2  
2 or more of them.

3 2. Employment by a corporation or limited liability company that is treated as  
4 a corporation under this chapter, if one-half or more of the ownership interest,  
5 however designated or evidenced, in the corporation or limited liability company is  
6 or during such employment was owned or controlled, directly or indirectly, by the  
7 individual or by the individual's spouse ~~or child~~, or by the individual's parent if the  
8 individual is under age 18, or by a combination of 2 or more of them.

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

10 108.04 (4) (a) A claimant is not eligible to start a benefit year unless the  
11 claimant has combined base period wages equal to at least ~~30~~ 35 times the claimant's  
12 weekly benefit rate under s. 108.05 (1), including combined base period wages equal  
13 to at least 4 times the claimant's weekly benefit rate under s. 108.05 (1) in one or more  
14 quarters outside of the quarter within the claimant's base period in which the  
15 claimant has the highest base period wages.

16 **SECTION 12.** 108.04 (5) of the statutes is amended to read:

17 108.04 (5) DISCHARGE FOR MISCONDUCT. Unless sub. (5g) applies results in  
18 disqualification, an employee whose work is terminated by an employing unit for  
19 misconduct connected with the employee's work is ineligible to receive benefits until  
20 7 weeks have elapsed since the end of the week in which the discharge occurs and  
21 the employee earns wages after the week in which the discharge occurs equal to at  
22 least 14 times the employee's weekly benefit rate under s. 108.05 (1) in employment  
23 or other work covered by the unemployment insurance law of any state or the federal  
24 government. For purposes of requalification, the employee's weekly benefit rate  
25 shall be that rate which would have been paid had the discharge not occurred. The

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1 wages paid to an employee by an employer which terminates employment of the  
2 employee for misconduct connected with the employee's employment shall be  
3 excluded from the employee's base period wages under s. 108.06 (1) for purposes of  
4 benefit entitlement. This subsection does not preclude an employee who has  
5 employment with an employer other than the employer which terminated the  
6 employee for misconduct from establishing a benefit year using the base period  
7 wages excluded under this subsection if the employee qualifies to establish a benefit  
8 year under s. 108.06 (2) (a). The department shall charge to the fund's balancing  
9 account any benefits otherwise chargeable to the account of an employer that is  
10 subject to the contribution requirements under ss. 108.17 and 108.18 from which  
11 base period wages are excluded under this subsection.

12 **SECTION 13.** 108.04 (5g) (em) of the statutes is created to read:

13 108.04 (5g) (em) If an employee is not disqualified under this subsection, the  
14 employee may nevertheless be subject to the disqualification under sub. (5).

15 **SECTION 14.** 108.04 (11) (a) of the statutes is amended to read:

16 108.04 (11) (a) If a claimant, in filing his or her application for benefits or claim  
17 for any week, conceals any part of his or her wages earned in or paid or payable for  
18 that week, or conceals his or her refusal within that week of a job offer or any other  
19 material fact relating to his or her eligibility for benefits, ~~so much of any benefit~~  
20 ~~payment as was paid because of such concealment shall be recovered by the~~  
21 ~~department as an overpayment~~ the claimant shall forfeit benefits in accordance with  
22 par. (be).

23 **SECTION 15.** 108.04 (11) (b) of the statutes is repealed and recreated to read:

24 108.04 (11) (b) If a claimant, in filing a claim for any week, conceals any of his  
25 or her wages earned in or paid or payable for that week, the claimant shall forfeit

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1 benefits in accordance with par. (be). In addition, the claimant shall be denied  
2 benefits for that week.

3 **SECTION 16.** 108.04 (11) (be) of the statutes is created to read:

4 108.04 **(11)** (be) A claimant shall forfeit benefits and be disqualified from  
5 receiving benefits for acts of concealment described in pars. (a) and (b) as follows:

6 1. A claimant shall forfeit an amount equal to the claimant's weekly benefit rate  
7 under s. 108.05 (1) for the week for which the claim is made for each single act of  
8 concealment occurring before the date of the first determination of concealment  
9 under par. (a) or (b).

10 2. A claimant shall forfeit 3 times the claimant's benefit rate under s. 108.05  
11 (1) for the week in which the claim is made for each single act of concealment  
12 occurring after the date of the first determination of concealment in which a penalty  
13 is applied under subd. 1. but on or before the date of the first determination of  
14 concealment in which a penalty is applied under this subdivision.

15 3. A claimant shall forfeit 5 times the claimant's benefit rate under s. 108.05  
16 (1) for the week in which the claim is made for each single act of concealment  
17 occurring after the date of the first determination of concealment in which a penalty  
18 is applied under subd. 2.

19 **SECTION 17.** 108.04 (11) (bm) of the statutes is amended to read:

20 108.04 **(11)** (bm) The forfeiture established under par. ~~(b)~~ (be) may be applied  
21 against benefits which would otherwise become payable to the claimant for weeks  
22 of unemployment occurring after the week of concealment and within 6 years after  
23 the date of an initial determination issued under s. 108.09 finding that a concealment  
24 occurred. If no benefit rate applies to the week for which the claim is made, the  
25 department shall use the claimant's benefit rate for the claimant's next benefit year

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1 beginning after the week of concealment to determine the forfeiture amount. If the  
2 benefits forfeited would otherwise be chargeable to an employer's account, the  
3 department shall charge the amount of benefits forfeited to the employer's account  
4 and shall credit the fund's balancing account for that amount. ~~Any forfeiture amount~~  
5 ~~of less than \$1 shall be rounded up to the nearest whole dollar.~~

6 **SECTION 18.** 108.04 (11) (c) of the statutes is renumbered 108.04 (11) (c) (intro.)  
7 and amended to read:

8 108.04 (11) (c) (intro.) Any employing unit that aids and abets a claimant in  
9 committing or attempts to aid and abet a claimant in committing an act of  
10 concealment described in par. (a) or (b) may, by a determination issued under s.  
11 108.10, be required, as to each act of concealment the employing unit aids and abets  
12 or attempts to aid and abet, to forfeit an amount equal to the amount of the benefits  
13 the claimant improperly received as a result of the concealment. ~~The amount~~  
14 ~~forfeited shall be credited to the administrative account.~~ In addition, the employing  
15 unit shall be penalized as follows:

16 **SECTION 19.** 108.04 (11) (c) 1. to 3. of the statutes are created to read:

17 108.04 (11) (c) 1. The employing unit shall forfeit \$500 for each single act of  
18 concealment that the employing unit aids and abets or attempts to aid and abet a  
19 claimant to commit occurring before the date of the first determination that the  
20 employing unit has so acted.

21 2. The employing unit shall forfeit \$1,000 for each single act of concealment  
22 that the employing unit aids and abets or attempts to aid and abet a claimant to  
23 commit occurring after the date of the first determination that the employing unit  
24 has so acted in which a penalty is applied under subd. 1. but on or before the date of

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1 the first determination that the employing unit has so acted in which a penalty is  
2 applied under this subdivision.

3 3. The employing unit shall forfeit \$1,500 for each single act of concealment  
4 that the employing unit aids and abets or attempts to aid and abet a claimant to  
5 commit occurring after the date of the first determination that the employing unit  
6 has so acted in which a penalty is applied under subd. 2.

7 **SECTION 20.** 108.04 (11) (cm) of the statutes is amended to read:

8 108.04 (11) (cm) If any person makes a false statement or representation in  
9 order to obtain benefits in the name of another person, the benefits received by that  
10 person constitute a benefit overpayment. Such person may, by a determination or  
11 decision issued under s. 108.095, be required to repay the amount of the benefits  
12 obtained and be assessed an administrative assessment in an additional amount  
13 equal to ~~not more than 50%~~ of the amount of benefits obtained.

14 **SECTION 21.** 108.04 (11) (f) and (g) of the statutes are created to read:

15 108.04 (11) (f) All amounts forfeited under par. (c) and all collections from  
16 administrative assessments under par. (cm) shall be credited to the administrative  
17 account.

18 (g) For purposes of this subsection, "conceal" means to intentionally mislead  
19 or defraud the department by withholding or hiding information or making a false  
20 statement or misrepresentation.

21 **SECTION 22.** 108.04 (13) (c) of the statutes is amended to read:

22 108.04 (13) (c) If an employer, after notice of a benefit claim, fails to file an  
23 objection to the claim under s. 108.09 (1), any benefits allowable under any resulting  
24 benefit computation shall, unless the department applies a provision of this chapter  
25 to disqualify the claimant, be promptly paid. Except as otherwise provided in this

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1 paragraph, any eligibility question in objection to the claim raised by the employer  
2 after benefit payments to the claimant are commenced does not affect benefits paid  
3 prior to the end of the week in which a determination is issued as to the eligibility  
4 question unless the benefits are erroneously paid without fault on the part of the  
5 employer. ~~If, during the period beginning on January 1, 2006, and ending on June~~  
6 ~~28, 2008, Except as otherwise provided in this paragraph, if an employer fails to~~  
7 ~~provide correct and complete information requested by the department during a~~  
8 ~~fact-finding investigation, but later provides the requested information, charges to~~  
9 ~~the employer's account for benefits paid prior to the end of the week in which a~~  
10 ~~redetermination is issued regarding the matter or, if no redetermination is issued,~~  
11 ~~prior to the end of the week in which an appeal tribunal decision is issued regarding~~  
12 ~~the matter, are not affected by the redetermination or decision, except unless the~~  
13 ~~benefits are erroneously paid without fault on the part of the employer as provided~~  
14 ~~in par. (g) (f). If benefits are erroneously paid because the employer and the employee~~  
15 ~~are at fault, the department shall charge the employer for the benefits and proceed~~  
16 ~~to create an overpayment under s. 108.22 (8) (a). If benefits are erroneously paid~~  
17 ~~without fault on the part of the employer, regardless of whether the employee is at~~  
18 ~~fault, the department shall charge the benefits as provided in par. (d), unless par. (e)~~  
19 ~~applies, and proceed to create an overpayment under s. 108.22 (8) (a). If benefits are~~  
20 ~~erroneously paid because an employer is at fault and the department recovers the~~  
21 ~~benefits erroneously paid under s. 108.22 (8), the recovery does not affect benefit~~  
22 ~~charges made under this paragraph.~~

23 **SECTION 23.** 108.04 (13) (e) of the statutes is amended to read:

24 108.04 (13) (e) If the department erroneously pays benefits from one  
25 employer's account and a 2nd employer is at fault, the department shall credit the



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1 benefits paid to the first employer's account and charge the benefits paid to the 2nd  
2 employer's account. Filing of a tardy or corrected report or objection does not affect  
3 the 2nd employer's liability for benefits paid prior to the end of the week in which the  
4 department makes a recomputation of the benefits allowable or prior to the end of  
5 the week in which the department issues a determination concerning any eligibility  
6 question raised by the report or by the 2nd employer. ~~If, during the period beginning~~  
7 ~~on January 1, 2006, and ending on June 29, 2008,~~ the 2nd employer fails to provide  
8 correct and complete information requested by the department during a fact-finding  
9 investigation, but later provides the requested information, the department shall  
10 charge to the account of the 2nd employer the cost of benefits paid prior to the end  
11 of the week in which a redetermination is issued regarding the matter or, if no  
12 redetermination is issued, prior to the end of the week in which an appeal tribunal  
13 decision is issued regarding the matter, ~~except~~ unless the benefits erroneously are  
14 paid without fault on the part of the employer as provided in par. (g) (f). If the  
15 department recovers the benefits erroneously paid under s. 108.22 (8), the recovery  
16 does not affect benefit charges made under this paragraph.

17 **SECTION 24.** 108.04 (13) (f) of the statutes is amended to read:

18 108.04 (13) (f) If benefits are erroneously paid because the employer fails to file  
19 a report required by this chapter, the employer fails to provide correct and complete  
20 information on the report, the employer fails to object to the benefit claim under s.  
21 108.09 (1), the employer fails to provide correct and complete information requested  
22 by the department during a fact-finding investigation, unless an appeal tribunal,  
23 the commission, or a court of competent jurisdiction finds that the employer had good  
24 cause for the failure to provide the information, or the employer aids and abets the  
25 claimant in an act of concealment as provided in sub. (11), the employer is at fault.

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1 If benefits are erroneously paid because an employee commits an act of concealment  
2 as provided in sub. (11) or fails to provide correct and complete information to the  
3 department, the employee is at fault.

4 **SECTION 25.** 108.04 (13) (g) of the statutes is repealed.

5 **SECTION 26.** 108.04 (16) (a) (intro.) of the statutes is amended to read:

6 108.04 (16) (a) (intro.) The department shall not reduce benefits under sub. (1)  
7 (a) 1., or deny benefits under sub. (1) (a) 2., (2) (a) or (d), or (8) or s. 108.141 (3g) to  
8 any otherwise eligible individual for any week as a result of the individual's  
9 enrollment in a course of vocational training or basic education which is a  
10 prerequisite to such training, provided the department determines that:

11 **SECTION 27.** 108.04 (16) (b) of the statutes is amended to read:

12 108.04 (16) (b) The department shall not apply any benefit reduction or  
13 disqualification under sub. (1) (b) 1., (7) (c), or (8) (e) or s. 108.141 (3g) that is not the  
14 result of training or basic education under par. (a) while an individual is enrolled in  
15 a course of training or education that meets the standards specified in par. (a).

16 **SECTION 28.** 108.04 (16) (c) 1. of the statutes is amended to read:

17 108.04 (16) (c) 1. The department shall not reduce benefits under sub. (1) (a)  
18 1. or deny benefits under sub. (1) (a) 2., (2) (a) or (d), or (8) or s. 108.141 (3g) to an  
19 otherwise eligible individual as a result of the individual's enrollment in such  
20 training; and

21 **SECTION 29.** 108.04 (16) (c) 2. of the statutes is amended to read:

22 108.04 (16) (c) 2. The department shall not apply any benefit disqualifications  
23 reduction or disqualification under sub. (1) (b) 1., (7) (c), or (8) (e) or s. 108.141 (3g)  
24 that are is not the result of the training while the individual is enrolled in the  
25 training.

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1           **SECTION 30.** 108.05 (1) (p) (intro.) of the statutes is amended to read:

2           108.05 (1) (p) (intro.) Each eligible employee shall be paid benefits for each  
3 week of total unemployment that commences on or after January 7, 2007, and before  
4 January 4, 2009, at the weekly benefit rate specified in this paragraph. Unless sub.  
5 (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base  
6 period wages that were paid during that quarter of the employee's base period in  
7 which the employee was paid the highest total wages, rounded down to the nearest  
8 whole dollar, except that, if that amount is less than the minimum amount shown  
9 in the following schedule, no benefits are payable to the employee and, if that amount  
10 is more than the maximum amount shown in the following schedule, the employee's  
11 weekly benefit rate shall be the maximum amount shown in the following schedule  
12 and except that, if the employee's benefits are exhausted during any week under s.  
13 108.06 (1), the employee shall be paid the remaining amount of benefits payable to  
14 the employee in lieu of the amount shown in the following schedule: [See Figure  
15 108.05 (1) (p) following]

16           **SECTION 31.** 108.05 (1) (q) of the statutes is created to read:

17           108.05 (1) (q) Each eligible employee shall be paid benefits for each week of  
18 total unemployment that commences on or after January 4, 2009, at the weekly  
19 benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit  
20 rate shall equal 4 percent of the employee's base period wages that were paid during  
21 that quarter of the employee's base period in which the employee was paid the  
22 highest total wages, rounded down to the nearest whole dollar, except that, if that  
23 amount is less than the minimum amount shown in the following schedule, no  
24 benefits are payable to the employee and, if that amount is more than the maximum  
25 amount shown in the following schedule, the employee's weekly benefit rate shall be

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**SECTION 31**

1 the maximum amount shown in the following schedule and except that, if the  
 2 employee’s benefits are exhausted during any week under s. 108.06 (1), the employee  
 3 shall be paid the remaining amount of benefits payable to the employee in lieu of the  
 4 amount shown in the following schedule: [See Figure 108.05 (1) (q) following]

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**Figure 108.05 (1) (q):**

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<b>Line</b>	<b>Highest Quarterly Wages Paid</b>		<b>Weekly Benefit Rate</b>
1. ....	Under	\$1,350.00	\$ 0
2. ....	1,350.00	to 1,374.99	54
3. ....	1,375.00	to 1,399.99	55
4. ....	1,400.00	to 1,424.99	56
5. ....	1,425.00	to 1,449.99	57
6. ....	1,450.00	to 1,474.99	58
7. ....	1,475.00	to 1,499.99	59
8. ....	1,500.00	to 1,524.99	60
9. ....	1,525.00	to 1,549.99	61
10. ....	1,550.00	to 1,574.99	62
11. ....	1,575.00	to 1,599.99	63
12. ....	1,600.00	to 1,624.99	64
13. ....	1,625.00	to 1,649.99	65
14. ....	1,650.00	to 1,674.99	66
15. ....	1,675.00	to 1,699.99	67
16. ....	1,700.00	to 1,724.99	68

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17.	.....	1,725.00	to	1,749.99	.....	69
18.	.....	1,750.00	to	1,774.99	.....	70
19.	.....	1,775.00	to	1,799.99	.....	71
20.	.....	1,800.00	to	1,824.99	.....	72
21.	.....	1,825.00	to	1,849.99	.....	73
22.	.....	1,850.00	to	1,874.99	.....	74
23.	.....	1,875.00	to	1,899.99	.....	75
24.	.....	1,900.00	to	1,924.99	.....	76
25.	.....	1,925.00	to	1,949.99	.....	77
26.	.....	1,950.00	to	1,974.99	.....	78
27.	.....	1,975.00	to	1,999.99	.....	79
28.	.....	2,000.00	to	2,024.99	.....	80
29.	.....	2,025.00	to	2,049.99	.....	81
30.	.....	2,050.00	to	2,074.99	.....	82
31.	.....	2,075.00	to	2,099.99	.....	83
32.	.....	2,100.00	to	2,124.99	.....	84
33.	.....	2,125.00	to	2,149.99	.....	85
34.	.....	2,150.00	to	2,174.99	.....	86
35.	.....	2,175.00	to	2,199.99	.....	87
36.	.....	2,200.00	to	2,224.99	.....	88
37.	.....	2,225.00	to	2,249.99	.....	89
38.	.....	2,250.00	to	2,274.99	.....	90
39.	.....	2,275.00	to	2,299.99	.....	91
40.	.....	2,300.00	to	2,324.99	.....	92

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41.	.....	2,325.00	to	2,349.99	.....	93
42.	.....	2,350.00	to	2,374.99	.....	94
43.	.....	2,375.00	to	2,399.99	.....	95
44.	.....	2,400.00	to	2,424.99	.....	96
45.	.....	2,425.00	to	2,449.99	.....	97
46.	.....	2,450.00	to	2,474.99	.....	98
47.	.....	2,475.00	to	2,499.99	.....	99
48.	.....	2,500.00	to	2,524.99	.....	100
49.	.....	2,525.00	to	2,549.99	.....	101
50.	.....	2,550.00	to	2,574.99	.....	102
51.	.....	2,575.00	to	2,599.99	.....	103
52.	.....	2,600.00	to	2,624.99	.....	104
53.	.....	2,625.00	to	2,649.99	.....	105
54.	.....	2,650.00	to	2,674.99	.....	106
55.	.....	2,675.00	to	2,699.99	.....	107
56.	.....	2,700.00	to	2,724.99	.....	108
57.	.....	2,725.00	to	2,749.99	.....	109
58.	.....	2,750.00	to	2,774.99	.....	110
59.	.....	2,775.00	to	2,799.99	.....	111
60.	.....	2,800.00	to	2,824.99	.....	112
61.	.....	2,825.00	to	2,849.99	.....	113
62.	.....	2,850.00	to	2,874.99	.....	114
63.	.....	2,875.00	to	2,899.99	.....	115
64.	.....	2,900.00	to	2,924.99	.....	116

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65.	.....	2,925.00	to	2,949.99	.....	117
66.	.....	2,950.00	to	2,974.99	.....	118
67.	.....	2,975.00	to	2,999.99	.....	119
68.	.....	3,000.00	to	3,024.99	.....	120
69.	.....	3,025.00	to	3,049.99	.....	121
70.	.....	3,050.00	to	3,074.99	.....	122
71.	.....	3,075.00	to	3,099.99	.....	123
72.	.....	3,100.00	to	3,124.99	.....	124
73.	.....	3,125.00	to	3,149.99	.....	125
74.	.....	3,150.00	to	3,174.99	.....	126
75.	.....	3,175.00	to	3,199.99	.....	127
76.	.....	3,200.00	to	3,224.99	.....	128
77.	.....	3,225.00	to	3,249.99	.....	129
78.	.....	3,250.00	to	3,274.99	.....	130
79.	.....	3,275.00	to	3,299.99	.....	131
80.	.....	3,300.00	to	3,324.99	.....	132
81.	.....	3,325.00	to	3,349.99	.....	133
82.	.....	3,350.00	to	3,374.99	.....	134
83.	.....	3,375.00	to	3,399.99	.....	135
84.	.....	3,400.00	to	3,424.99	.....	136
85.	.....	3,425.00	to	3,449.99	.....	137
86.	.....	3,450.00	to	3,474.99	.....	138
87.	.....	3,475.00	to	3,499.99	.....	139
88.	.....	3,500.00	to	3,524.99	.....	140

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89.	.....	3,525.00	to	3,549.99	.....	141
90.	.....	3,550.00	to	3,574.99	.....	142
91.	.....	3,575.00	to	3,599.99	.....	143
92.	.....	3,600.00	to	3,624.99	.....	144
93.	.....	3,625.00	to	3,649.99	.....	145
94.	.....	3,650.00	to	3,674.99	.....	146
95.	.....	3,675.00	to	3,699.99	.....	147
96.	.....	3,700.00	to	3,724.99	.....	148
97.	.....	3,725.00	to	3,749.99	.....	149
98.	.....	3,750.00	to	3,774.99	.....	150
99.	.....	3,775.00	to	3,799.99	.....	151
100.	.....	3,800.00	to	3,824.99	.....	152
101.	.....	3,825.00	to	3,849.99	.....	153
102.	.....	3,850.00	to	3,874.99	.....	154
103.	.....	3,875.00	to	3,899.99	.....	155
104.	.....	3,900.00	to	3,924.99	.....	156
105.	.....	3,925.00	to	3,949.99	.....	157
106.	.....	3,950.00	to	3,974.99	.....	158
107.	.....	3,975.00	to	3,999.99	.....	159
108.	.....	4,000.00	to	4,024.99	.....	160
109.	.....	4,025.00	to	4,049.99	.....	161
110.	.....	4,050.00	to	4,074.99	.....	162
111.	.....	4,075.00	to	4,099.99	.....	163
112.	.....	4,100.00	to	4,124.99	.....	164



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113.	.....	4,125.00	to	4,149.99	.....	165
114.	.....	4,150.00	to	4,174.99	.....	166
115.	.....	4,175.00	to	4,199.99	.....	167
116.	.....	4,200.00	to	4,224.99	.....	168
117.	.....	4,225.00	to	4,249.99	.....	169
118.	.....	4,250.00	to	4,274.99	.....	170
119.	.....	4,275.00	to	4,299.99	.....	171
120.	.....	4,300.00	to	4,324.99	.....	172
121.	.....	4,325.00	to	4,349.99	.....	173
122.	.....	4,350.00	to	4,374.99	.....	174
123.	.....	4,375.00	to	4,399.99	.....	175
124.	.....	4,400.00	to	4,424.99	.....	176
125.	.....	4,425.00	to	4,449.99	.....	177
126.	.....	4,450.00	to	4,474.99	.....	178
127.	.....	4,475.00	to	4,499.99	.....	179
128.	.....	4,500.00	to	4,524.99	.....	180
129.	.....	4,525.00	to	4,549.99	.....	181
130.	.....	4,550.00	to	4,574.99	.....	182
131.	.....	4,575.00	to	4,599.99	.....	183
132.	.....	4,600.00	to	4,624.99	.....	184
133.	.....	4,625.00	to	4,649.99	.....	185
134.	.....	4,650.00	to	4,674.99	.....	186
135.	.....	4,675.00	to	4,699.99	.....	187
136.	.....	4,700.00	to	4,724.99	.....	188

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137.	.....	4,725.00	to	4,749.99	.....	189
138.	.....	4,750.00	to	4,774.99	.....	190
139.	.....	4,775.00	to	4,799.99	.....	191
140.	.....	4,800.00	to	4,824.99	.....	192
141.	.....	4,825.00	to	4,849.99	.....	193
142.	.....	4,850.00	to	4,874.99	.....	194
143.	.....	4,875.00	to	4,899.99	.....	195
144.	.....	4,900.00	to	4,924.99	.....	196
145.	.....	4,925.00	to	4,949.99	.....	197
146.	.....	4,950.00	to	4,974.99	.....	198
147.	.....	4,975.00	to	4,999.99	.....	199
148.	.....	5,000.00	to	5,024.99	.....	200
149.	.....	5,025.00	to	5,049.99	.....	201
150.	.....	5,050.00	to	5,074.99	.....	202
151.	.....	5,075.00	to	5,099.99	.....	203
152.	.....	5,100.00	to	5,124.99	.....	204
153.	.....	5,125.00	to	5,149.99	.....	205
154.	.....	5,150.00	to	5,174.99	.....	206
155.	.....	5,175.00	to	5,199.99	.....	207
156.	.....	5,200.00	to	5,224.99	.....	208
157.	.....	5,225.00	to	5,249.99	.....	209
158.	.....	5,250.00	to	5,274.99	.....	210
159.	.....	5,275.00	to	5,299.99	.....	211
160.	.....	5,300.00	to	5,324.99	.....	212

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161.	.....	5,325.00	to	5,349.99	.....	213
162.	.....	5,350.00	to	5,374.99	.....	214
163.	.....	5,375.00	to	5,399.99	.....	215
164.	.....	5,400.00	to	5,424.99	.....	216
165.	.....	5,425.00	to	5,449.99	.....	217
166.	.....	5,450.00	to	5,474.99	.....	218
167.	.....	5,475.00	to	5,499.99	.....	219
168.	.....	5,500.00	to	5,524.99	.....	220
169.	.....	5,525.00	to	5,549.99	.....	221
170.	.....	5,550.00	to	5,574.99	.....	222
171.	.....	5,575.00	to	5,599.99	.....	223
172.	.....	5,600.00	to	5,624.99	.....	224
173.	.....	5,625.00	to	5,649.99	.....	225
174.	.....	5,650.00	to	5,674.99	.....	226
175.	.....	5,675.00	to	5,699.99	.....	227
176.	.....	5,700.00	to	5,724.99	.....	228
177.	.....	5,725.00	to	5,749.99	.....	229
178.	.....	5,750.00	to	5,774.99	.....	230
179.	.....	5,775.00	to	5,799.99	.....	231
180.	.....	5,800.00	to	5,824.99	.....	232
181.	.....	5,825.00	to	5,849.99	.....	233
182.	.....	5,850.00	to	5,874.99	.....	234
183.	.....	5,875.00	to	5,899.99	.....	235
184.	.....	5,900.00	to	5,924.99	.....	236

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185.	.....	5,925.00	to	5,949.99	.....	237
186.	.....	5,950.00	to	5,974.99	.....	238
187.	.....	5,975.00	to	5,999.99	.....	239
188.	.....	6,000.00	to	6,024.99	.....	240
189.	.....	6,025.00	to	6,049.99	.....	241
190.	.....	6,050.00	to	6,074.99	.....	242
191.	.....	6,075.00	to	6,099.99	.....	243
192.	.....	6,100.00	to	6,124.99	.....	244
193.	.....	6,125.00	to	6,149.99	.....	245
194.	.....	6,150.00	to	6,174.99	.....	246
195.	.....	6,175.00	to	6,199.99	.....	247
196.	.....	6,200.00	to	6,224.99	.....	248
197.	.....	6,225.00	to	6,249.99	.....	249
198.	.....	6,250.00	to	6,274.99	.....	250
199.	.....	6,275.00	to	6,299.99	.....	251
200.	.....	6,300.00	to	6,324.99	.....	252
201.	.....	6,325.00	to	6,349.99	.....	253
202.	.....	6,350.00	to	6,374.99	.....	254
203.	.....	6,375.00	to	6,399.99	.....	255
204.	.....	6,400.00	to	6,424.99	.....	256
205.	.....	6,425.00	to	6,449.99	.....	257
206.	.....	6,450.00	to	6,474.99	.....	258
207.	.....	6,475.00	to	6,499.99	.....	259
208.	.....	6,500.00	to	6,524.99	.....	260

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209.	.....	6,525.00	to	6,549.99	.....	261
210.	.....	6,550.00	to	6,574.99	.....	262
211.	.....	6,575.00	to	6,599.99	.....	263
212.	.....	6,600.00	to	6,624.99	.....	264
213.	.....	6,625.00	to	6,649.99	.....	265
214.	.....	6,650.00	to	6,674.99	.....	266
215.	.....	6,675.00	to	6,699.99	.....	267
216.	.....	6,700.00	to	6,724.99	.....	268
217.	.....	6,725.00	to	6,749.99	.....	269
218.	.....	6,750.00	to	6,774.99	.....	270
219.	.....	6,775.00	to	6,799.99	.....	271
220.	.....	6,800.00	to	6,824.99	.....	272
221.	.....	6,825.00	to	6,849.99	.....	273
222.	.....	6,850.00	to	6,874.99	.....	274
223.	.....	6,875.00	to	6,899.99	.....	275
224.	.....	6,900.00	to	6,924.99	.....	276
225.	.....	6,925.00	to	6,949.99	.....	277
226.	.....	6,950.00	to	6,974.99	.....	278
227.	.....	6,975.00	to	6,999.99	.....	279
228.	.....	7,000.00	to	7,024.99	.....	280
229.	.....	7,025.00	to	7,049.99	.....	281
230.	.....	7,050.00	to	7,074.99	.....	282
231.	.....	7,075.00	to	7,099.99	.....	283
232.	.....	7,100.00	to	7,124.99	.....	284

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233.	.....	7,125.00	to	7,149.99	.....	285
234.	.....	7,150.00	to	7,174.99	.....	286
235.	.....	7,175.00	to	7,199.99	.....	287
236.	.....	7,200.00	to	7,224.99	.....	288
237.	.....	7,225.00	to	7,249.99	.....	289
238.	.....	7,250.00	to	7,274.99	.....	290
239.	.....	7,275.00	to	7,299.99	.....	291
240.	.....	7,300.00	to	7,324.99	.....	292
241.	.....	7,325.00	to	7,349.99	.....	293
242.	.....	7,350.00	to	7,374.99	.....	294
243.	.....	7,375.00	to	7,399.99	.....	295
244.	.....	7,400.00	to	7,424.99	.....	296
245.	.....	7,425.00	to	7,449.99	.....	297
246.	.....	7,450.00	to	7,474.99	.....	298
247.	.....	7,475.00	to	7,499.99	.....	299
248.	.....	7,500.00	to	7,524.99	.....	300
249.	.....	7,525.00	to	7,549.99	.....	301
250.	.....	7,550.00	to	7,574.99	.....	302
251.	.....	7,575.00	to	7,599.99	.....	303
252.	.....	7,600.00	to	7,624.99	.....	304
253.	.....	7,625.00	to	7,649.99	.....	305
254.	.....	7,650.00	to	7,674.99	.....	306
255.	.....	7,675.00	to	7,699.99	.....	307
256.	.....	7,700.00	to	7,724.99	.....	308

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257.	.....	7,725.00	to	7,749.99	.....	309
258.	.....	7,750.00	to	7,774.99	.....	310
259.	.....	7,775.00	to	7,799.99	.....	311
260.	.....	7,800.00	to	7,824.99	.....	312
261.	.....	7,825.00	to	7,849.99	.....	313
262.	.....	7,850.00	to	7,874.99	.....	314
263.	.....	7,875.00	to	7,899.99	.....	315
264.	.....	7,900.00	to	7,924.99	.....	316
265.	.....	7,925.00	to	7,949.99	.....	317
266.	.....	7,950.00	to	7,974.99	.....	318
267.	.....	7,975.00	to	7,999.99	.....	319
268.	.....	8,000.00	to	8,024.99	.....	320
269.	.....	8,025.00	to	8,049.99	.....	321
270.	.....	8,050.00	to	8,074.99	.....	322
271.	.....	8,075.00	to	8,099.99	.....	323
272.	.....	8,100.00	to	8,124.99	.....	324
273.	.....	8,125.00	to	8,149.99	.....	325
274.	.....	8,150.00	to	8,174.99	.....	326
275.	.....	8,175.00	to	8,199.99	.....	327
276.	.....	8,200.00	to	8,224.99	.....	328
277.	.....	8,225.00	to	8,249.99	.....	329
278.	.....	8,250.00	to	8,274.99	.....	330
279.	.....	8,275.00	to	8,299.99	.....	331
280.	.....	8,300.00	to	8,324.99	.....	332

**SENATE BILL 431****SECTION 31**

281.	.....	8,325.00	to	8,349.99	.....	333
282.	.....	8,350.00	to	8,374.99	.....	334
283.	.....	8,375.00	to	8,399.99	.....	335
284.	.....	8,400.00	to	8,424.99	.....	336
285.	.....	8,425.00	to	8,449.99	.....	337
286.	.....	8,450.00	to	8,474.99	.....	338
287.	.....	8,475.00	to	8,499.99	.....	339
288.	.....	8,500.00	to	8,524.99	.....	340
289.	.....	8,525.00	to	8,549.99	.....	341
290.	.....	8,550.00	to	8,574.99	.....	342
291.	.....	8,575.00	to	8,599.99	.....	343
292.	.....	8,600.00	to	8,624.99	.....	344
293.	.....	8,625.00	to	8,649.99	.....	345
294.	.....	8,650.00	to	8,674.99	.....	346
295.	.....	8,675.00	to	8,699.99	.....	347
296.	.....	8,700.00	to	8,724.99	.....	348
297.	.....	8,725.00	to	8,749.99	.....	349
298.	.....	8,750.00	to	8,774.99	.....	350
299.	.....	8,775.00	to	8,799.99	.....	351
300.	.....	8,800.00	to	8,824.99	.....	352
301.	.....	8,825.00	to	8,849.99	.....	353
302.	.....	8,850.00	to	8,874.99	.....	354
303.	.....	8,875.00	to	8,899.99	.....	355
304.	.....	8,900.00	to	8,924.99	.....	356



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305. .... 8,925.00 to 8,949.99 ..... 357  
 306. .... 8,950.00 to 8,974.99 ..... 358  
 307. .... 8,975.00 to 8,999.99 ..... 359  
 308. .... 9,000.00 to 9,024.99 ..... 360  
 309. .... 9,025.00 to 9,049.99 ..... 361  
 310. .... 9,050.00 to 9,074.99 ..... 362  
 311. .... 9,075.00 and over ..... 363

1           **SECTION 32.** 108.05 (3) (a) of the statutes is amended to read:  
 2           108.05 (3) (a) Except as provided in pars. (b) ~~and~~, (c), and (d), if an eligible  
 3 employee earns wages in a given week, the first \$30 of the wages shall be disregarded  
 4 and the employee’s applicable weekly benefit payment shall be reduced by 67% of the  
 5 remaining amount, except that no such employee is eligible for benefits if the  
 6 employee’s benefit payment would be less than \$5 for any week. For purposes of this  
 7 paragraph, “wages” includes any salary reduction amounts earned that are not  
 8 wages and that are deducted from the salary of a claimant by an employer pursuant  
 9 to a salary reduction agreement under a cafeteria plan, within the meaning of 26  
 10 USC 125, and any amount that a claimant would have earned in available work  
 11 under s. 108.04 (1) (a) which is treated as wages under s. 108.04 (1) ~~(a)~~ (bm), but  
 12 excludes any amount that a claimant earns for services performed as a volunteer fire  
 13 fighter, volunteer emergency medical technician, or volunteer first responder. In  
 14 applying this paragraph, the department shall disregard discrepancies of less than  
 15 \$2 between wages reported by employees and employers.

16           **SECTION 33.** 108.05 (3) (b) 1. c. of the statutes is amended to read:

**SENATE BILL 431****SECTION 33**

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

7           **SECTION 34.** 108.05 (3) (d) of the statutes is created to read:

8           108.05 (3) (d) A claimant is ineligible to receive benefits for any week in which  
9 the claimant conceals wages as provided in s. 108.04 (11) (b).

10          **SECTION 35.** 108.067 (1) of the statutes is amended to read:

11          108.067 (1) Each professional employer organization that enters into an  
12 employee leasing agreement with a client during any calendar quarter shall submit  
13 to the department, no later than the due date for ~~the report~~ payment of contributions  
14 under s. 108.17 (2) relating to that quarter, in the form prescribed by the department,  
15 a report disclosing the identity of that client and such other information as the  
16 department prescribes.

17          **SECTION 36.** 108.09 (4o) of the statutes is created to read:

18          108.09 (4o) DEPARTMENTAL RECORDS RELATING TO BENEFIT CLAIMS. In any hearing  
19 before an appeal tribunal under this section, a departmental record relating to a  
20 claim for benefits, other than a report specified in sub. (4m), constitutes prima facie  
21 evidence, and shall be admissible to prove, that an employer provided or failed to  
22 provide to the department complete and correct information in a fact-finding  
23 investigation of the claim, notwithstanding that the record or a statement contained  
24 in the record may be uncorroborated hearsay and may constitute the sole basis upon  
25 which issue of the employer's failure is decided, if the parties appearing at the

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1 hearing have been given an opportunity to review the record at or before the hearing  
2 and to rebut the information contained in the record. A record of the department that  
3 is admissible under this subsection shall be regarded as self authenticating and shall  
4 require no foundational or other testimony for its admissibility, unless the  
5 circumstances affirmatively indicate a lack of trustworthiness in the record. If such  
6 a record is admitted and made the basis of a decision, the record may constitute  
7 substantial evidence under s. 102.23 (6). For purposes of this subsection,  
8 “departmental record” means a memorandum, report, record, document, or data  
9 compilation that has been made or maintained by employees of the department in  
10 the regular course of the department’s fact-finding investigation of a benefit claim,  
11 is contained in the department’s paper or electronic files of the benefit claim, and  
12 relates to the department’s investigative inquiries to an employer or statements or  
13 other matters submitted by the employer or its agent in connection with the  
14 fact-finding investigation of a benefit claim. A departmental record may not be  
15 admitted into evidence under this subsection or otherwise used under this  
16 subsection for any purpose other than to prove whether an employer provided or  
17 failed to provide to the department complete and correct information in a  
18 fact-finding investigation of a claim.

19 **SECTION 37.** 108.15 (3) (e) of the statutes is amended to read:

20 108.15 (3) (e) Each time a government unit elects or reelects contribution  
21 financing its initial contribution rate shall be ~~2.7%~~ 2.5% on its payroll for each of the  
22 first 3 calendar years in which such election or reelection is in effect. If a government  
23 unit terminates its election of contribution financing it may not reelect contribution  
24 financing within a period of 3 calendar years thereafter.

25 **SECTION 38.** 108.151 (1) of the statutes is amended to read:

**SENATE BILL 431****SECTION 38**

1           108.151 (1) EMPLOYER'S CONTRIBUTION RATE. Each nonprofit organization which  
2 is or becomes an employer subject to this chapter shall be subject to all its provisions  
3 except as it may elect reimbursement financing in accordance with sub. (2). If such  
4 an approved election is terminated, the employer's contribution rate shall be ~~2.7%~~  
5 2.5% on its payroll for each of the next 3 calendar years.

6           **SECTION 39.** 108.151 (7) (e) of the statutes is amended to read:

7           108.151 (7) (e) Except as provided in par. (f), the rate of each employer's  
8 assessment under this subsection for any calendar year is the product of the rate  
9 determined under par. (d) multiplied by the employer's payroll for the preceding  
10 calendar year, as reported by the employer under sub. (8) or s. 108.15 (8), 108.152 (7),  
11 ~~or 108.17 (2)~~ or 108.205 (1) or, in the absence of reports, as estimated by the  
12 department.

13           **SECTION 40.** 108.151 (7) (h) of the statutes is amended to read:

14           108.151 (7) (h) If the payroll of an employer for any quarter is adjusted to  
15 decrease the amount of the payroll after a ~~contribution~~ employment and wage report  
16 for the employer is filed under s. ~~108.17 (2)~~ 108.205 (1), the department shall refund  
17 any assessment that is overpaid by the employer under this subsection as a result  
18 of the adjustment.

19           **SECTION 41.** 108.152 (2) (b) of the statutes is amended to read:

20           108.152 (2) (b) If an Indian tribe or tribal unit terminates an election under this  
21 subsection, the employer's contribution rate is ~~2.7%~~ 2.5% on its payroll for each of the  
22 next 3 calendar years.

23           **SECTION 42.** 108.16 (6) (f) of the statutes is amended to read:

24           108.16 (6) (f) Any amount available for such crediting under s. 108.04 (11) ~~(b)~~  
25 (be), 108.14 (8n) (e) or 108.141.

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1           **SECTION 43.** 108.16 (8) (b) 4. of the statutes is amended to read:

2           108.16 (8) (b) 4. The department has received a written application from the  
3 transferee requesting that it be deemed a successor. Such application must be  
4 received by the department on or before the contribution report and payment due  
5 date for the first full quarter following the date of transfer.

6           **SECTION 44.** 108.17 (2) of the statutes is renumbered 108.17 (2) (a) and  
7 amended to read:

8           108.17 (2) (a) ~~Every~~ Except as provided in par. (b), every employer that is  
9 subject to a contribution requirement shall file quarterly reports of contributions  
10 required under this chapter with the department, and pay contributions to the  
11 department, in such manner as the department prescribes. Each contribution report  
12 and payment is due at the close of the month next following the end of the applicable  
13 calendar quarter, except as authorized in sub. (2c) or as the department may assign  
14 a later due date pursuant to sub. (1m) or general department rules.

15           **SECTION 45.** 108.17 (2) (b) of the statutes is created to read:

16           108.17 (2) (b) The department may electronically provide a means whereby an  
17 employer that files its employment and wage reports electronically may determine  
18 the amount of contributions due for payment by the employer under s. 108.18 for  
19 each quarter. If an employer that is subject to a contribution requirement files its  
20 employment and wage reports under s. 108.205 (1) electronically, in the manner  
21 prescribed by the department for purposes of this paragraph, the department may  
22 require the employer to determine electronically the amount of contributions due for  
23 payment by the employer under s. 108.18 for each quarter. In such case, the  
24 employer is excused from filing contribution reports under par. (a). The employer  
25 shall pay the amount due for each quarter by the due date specified in par. (a).

**SENATE BILL 431****SECTION 46**

1           **SECTION 46.** 108.17 (2b) of the statutes is amended to read:

2           108.17 **(2b)** The department shall prescribe a form and methodology for filing  
3 contribution reports under sub. (2) electronically ~~using the Internet~~. Each employer  
4 of ~~50~~ 25 or more employees, as determined under s. 108.22 (1) (ae), that does not use  
5 an employer agent to file its contribution reports under this section shall file its  
6 contribution reports electronically ~~using the Internet on the~~ in the manner and form  
7 prescribed by the department. Each employer that becomes subject to an electronic  
8 reporting requirement under this subsection shall file its initial report under this  
9 subsection for the quarter during which the employer becomes subject to the  
10 reporting requirement. Once an employer becomes subject to the a reporting  
11 ~~requirements~~ requirement under this subsection, it shall continue to file its reports  
12 under this subsection unless that requirement is waived by the department.

13           **SECTION 47.** 108.17 (2c) (a) (intro.) of the statutes is amended to read:

14           108.17 **(2c)** (a) (intro.) Except as provided in pars. (d) and (e), an employer that  
15 has a first quarter contribution liability of ~~\$5,000~~ \$1,000 or more may elect to defer  
16 payment to later due dates beyond the due date established under sub. (1m) or (2)  
17 of not more than 60% of its first quarter contribution liability, without payment of  
18 interest, as follows:

19           **SECTION 48.** 108.17 (2c) (c) of the statutes is amended to read:

20           108.17 **(2c)** (c) If an employer fails to pay at least the specified minimum  
21 deferred amount for the first quarter, together with the full amount of contributions  
22 payable for any subsequent quarter, or fails to file its employment and wage report  
23 in the format prescribed under par. (f), by a specified due date, then all unpaid  
24 contribution liability of that employer for the first quarter is delinquent under s.

**SENATE BILL 431**

1 108.22 and interest thereon is payable from April 30 of the year in which the liability  
2 accrues.

3 **SECTION 49.** 108.17 (2c) (f) of the statutes is created to read:

4 108.17 (2c) (f) An employer that elects to defer payment of its first quarter  
5 contributions under this subsection shall file the election electronically, shall file its  
6 contribution reports under 108.17 (2) (a) unless excused from filing under s. 108.17  
7 (2) (b), and shall file its employment and wage reports under s. 108.205 electronically  
8 in the manner and form prescribed by the department.

9 **SECTION 50.** 108.17 (2g) of the statutes is amended to read:

10 108.17 (2g) An employer agent that prepares reports ~~under sub. (2)~~ on behalf  
11 of ~~less than 25~~ employers under sub. (2) shall file ~~those~~ contribution reports  
12 electronically using the Internet on the in the manner and form prescribed by the  
13 department under sub. (2b). ~~An employer agent that prepares reports under sub. (2)~~  
14 ~~on behalf of 25 or more employers shall file those reports using an electronic medium~~  
15 ~~and format approved by the department. An employer agent that becomes subject~~  
16 ~~to the reporting requirement under this subsection shall file its initial reports under~~  
17 ~~this subsection for the 4th quarter beginning after the quarter in which the employer~~  
18 ~~agent becomes subject to the reporting requirement. Once an employer agent~~  
19 ~~becomes subject to the reporting requirement under this subsection, the employer~~  
20 ~~agent shall continue to file its reports under this subsection unless that requirement~~  
21 is waived by the department.

22 **SECTION 51.** 108.17 (7) of the statutes is created to read:

23 108.17 (7) (a) Each employer whose net total contributions paid or payable  
24 under this section for any 12-month period ending on June 30 are at least \$10,000  
25 shall pay all contributions under this section by means of electronic funds transfer

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**SECTION 51**

1 beginning with the next calendar year. Once an employer becomes subject to an  
 2 electronic payment requirement under this paragraph, the employer shall continue  
 3 to make payment of all contributions by means of electronic funds transfer unless  
 4 that requirement is waived by the department.

5 (b) Each employer agent shall pay all contributions under this section on behalf  
 6 of each employer that is represented by the agent by means of electronic funds  
 7 transfer.

8 **SECTION 52.** 108.18 (2) (a) of the statutes is amended to read:

9 108.18 (2) (a) Except as provided in pars. (c) and (d), an employer’s contribution  
 10 rate shall be ~~2.7%~~ 2.5% on its payroll for each of the first 3 calendar years with respect  
 11 to which contributions are credited to its account, except as additional contributions  
 12 apply under this section.

13 **SECTION 53.** 108.18 (4) (figure) of the statutes is amended to read:

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Figure 108.18 (4):

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Schedule A

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Line	Reserve Percentage	Contribution Rate
1.	15.0% or more .....	<del>0.27</del> <u>0.07</u>
2.	At least 10.0% but under 15.0% .....	<del>0.27</del> <u>0.07</u>
3.	At least 9.5% but under 10.0% .....	<del>0.45</del> <u>0.25</u>
4.	At least 9.0% but under 9.5% .....	<del>0.53</del> <u>0.33</u>
5.	At least 8.5% but under 9.0% .....	<del>0.72</del> <u>0.52</u>
6.	At least 8.0% but under 8.5% .....	<del>0.79</del> <u>0.59</u>
7.	At least 7.5% but under 8.0% .....	<del>0.86</del> <u>0.66</u>
8.	At least 7.0% but under 7.5% .....	<del>0.97</del> <u>0.77</u>



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9.	At least 6.5% but under 7.0% .....	<del>1.23</del> <u>1.03</u>
10.	At least 6.0% but under 6.5% .....	<del>1.48</del> <u>1.28</u>
11.	At least 5.5% but under 6.0% .....	<del>1.82</del> <u>1.62</u>
12.	At least 5.0% but under 5.5% .....	<del>2.16</del> <u>1.96</u>
13.	At least 4.5% but under 5.0% .....	<del>2.50</del> <u>2.30</u>
14.	At least 4.0% but under 4.5% .....	<del>2.84</del> <u>2.64</u>
15.	At least 3.5 but under 4.0% .....	<del>3.18</del> <u>2.98</u>
16.	At least 0 but under 3.5% .....	<del>3.57</del> <u>3.37</u>
17.	Overdrawn by less than 1.0% .....	<del>5.70</del> <u>5.30</u>
18.	Overdrawn by at least 1.0% but under 2.0% .....	<del>6.20</del> <u>5.80</u>
19.	Overdrawn by at least 2.0% but under 3.0% .....	<del>6.70</del> <u>6.30</u>
20.	Overdrawn by at least 3.0% but under 4.0% .....	<del>7.20</del> <u>6.80</u>
21.	Overdrawn by at least 4.0% but under 5.0% .....	<del>7.70</del> <u>7.30</u>
22.	Overdrawn by at least 5.0% but under 6.0% .....	<del>8.20</del> <u>7.80</u>
23.	Overdrawn by 6.0% or more .....	<del>8.90</del> <u>8.50</u>

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Schedule B

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Lin- e	Reserve Percentage	Contribution Rate
1.	15.0% or more .....	0.00
2.	At least 10.0% but under 15.0% .....	<del>0.20</del> <u>0.00</u>
3.	At least 9.5% but under 10.0% .....	<del>0.35</del> <u>0.15</u>

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4.	At least 9.0% but under 9.5%	0.45
		<u>0.25</u>
5.	At least 8.5% but under 9.0%	0.65
		<u>0.45</u>
6.	At least 8.0% but under 8.5%	0.80
		<u>0.60</u>
7.	At least 7.5% but under 8.0%	0.90
		<u>0.70</u>
8.	At least 7.0% but under 7.5%	1.05
		<u>0.85</u>
9.	At least 6.5% but under 7.0%	1.30
		<u>1.10</u>
10.	At least 6.0% but under 6.5%	1.60
		<u>1.40</u>
11.	At least 5.5% but under 6.0%	1.95
		<u>1.75</u>
12.	At least 5.0% but under 5.5%	2.30
		<u>2.10</u>
13.	At least 4.5% but under 5.0%	2.65
		<u>2.45</u>
14.	At least 4.0% but under 4.5%	3.00
		<u>2.80</u>
15.	At least 3.5 but under 4.0%	3.45
		<u>3.25</u>
16.	At least 0 but under 3.5%	4.00
		<u>3.80</u>
17.	Overdrawn by less than 1.0%	5.70
		<u>5.30</u>
18.	Overdrawn by at least 1.0%	
	but under 2.0%	6.20
		<u>5.80</u>
19.	Overdrawn by at least 2.0%	
	but under 3.0%	6.70
		<u>6.30</u>
20.	Overdrawn by at least 3.0%	
	but under 4.0%	7.20
		<u>6.80</u>
21.	Overdrawn by at least 4.0%	
	but under 5.0%	7.70
		<u>7.30</u>

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22.	Overdrawn by at least 5.0% but under 6.0% .....	<u>8.20</u> <u>7.80</u>
23.	Overdrawn by 6.0% or more .....	<u>8.90</u> <u>8.50</u>

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Schedule C

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Lin- e	Reserve Percentage	Contribution Rate
1.	15.0% or more .....	0.00
2.	At least 10.0% but under 15.0% .....	<u>0.20</u> <u>0.00</u>
3.	At least 9.5% but under 10.0% .....	<u>0.35</u> <u>0.15</u>
4.	At least 9.0% but under 9.5% .....	<u>0.45</u> <u>0.25</u>
5.	At least 8.5% but under 9.0% .....	<u>0.65</u> <u>0.45</u>
6.	At least 8.0% but under 8.5% .....	<u>0.80</u> <u>0.60</u>
7.	At least 7.5% but under 8.0% .....	<u>0.90</u> <u>0.70</u>
8.	At least 7.0% but under 7.5% .....	<u>1.05</u> <u>0.85</u>
9.	At least 6.5% but under 7.0% .....	<u>1.30</u> <u>1.10</u>
10.	At least 6.0% but under 6.5% .....	<u>1.60</u> <u>1.40</u>
11.	At least 5.5% but under 6.0% .....	<u>1.95</u> <u>1.75</u>
12.	At least 5.0% but under 5.5% .....	<u>2.30</u> <u>2.10</u>
13.	At least 4.5% but under 5.0% .....	<u>2.65</u> <u>2.45</u>
14.	At least 4.0% but under 4.5% .....	<u>3.00</u> <u>2.80</u>
15.	At least 3.5 but under 4.0% .....	<u>3.45</u> <u>3.25</u>
16.	At least 0 but under 3.5% .....	<u>4.00</u> <u>3.80</u>
17.	Overdrawn by less than 1.0% .....	<u>5.70</u> <u>5.30</u>

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18.	Overdrawn by at least 1.0% but under 2.0% .....	<u>6.20</u> <u>5.80</u>
19.	Overdrawn by at least 2.0% but under 3.0% .....	<u>6.70</u> <u>6.30</u>
20.	Overdrawn by at least 3.0% but under 4.0% .....	<u>7.20</u> <u>6.80</u>
21.	Overdrawn by at least 4.0% but under 5.0% .....	<u>7.70</u> <u>7.30</u>
22.	Overdrawn by at least 5.0% but under 6.0% .....	<u>8.20</u> <u>7.80</u>
23.	Overdrawn by 6.0% or more .....	<u>8.90</u> <u>8.50</u>

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Schedule D

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Lin- e	Reserve Percentage	Contribution Rate
1.	15.0% or more .....	0.00
2.	At least 10.0% but under 15.0% .....	<u>0.10</u> <u>0.00</u>
3.	At least 9.5% but under 10.0% .....	<u>0.25</u> <u>0.05</u>
4.	At least 9.0% but under 9.5% .....	<u>0.35</u> <u>0.15</u>
5.	At least 8.5% but under 9.0% .....	<u>0.55</u> <u>0.35</u>
6.	At least 8.0% but under 8.5% .....	<u>0.70</u> <u>0.50</u>
7.	At least 7.5% but under 8.0% .....	<u>0.80</u> <u>0.60</u>
8.	At least 7.0% but under 7.5% .....	<u>.95</u> <u>0.75</u>
9.	At least 6.5% but under 7.0% .....	<u>1.20</u> <u>1.00</u>
10.	At least 6.0% but under 6.5% .....	<u>1.50</u> <u>1.30</u>
11.	At least 5.5% but under 6.0% .....	<u>1.85</u> <u>1.65</u>
12.	At least 5.0% but under 5.5% .....	<u>2.20</u> <u>2.00</u>

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13.	At least 4.5% but under 5.0% .....	<del>2.55</del> <u>2.35</u>
14.	At least 4.0% but under 4.5% .....	<del>2.90</del> <u>2.70</u>
15.	At least 3.5 but under 4.0% .....	<del>3.35</del> <u>3.15</u>
16.	At least 0 but under 3.5% .....	<del>3.90</del> <u>3.70</u>
17.	Overdrawn by less than 1.0% .....	<del>5.70</del> <u>5.30</u>
18.	Overdrawn by at least 1.0% but under 2.0% .....	<del>6.20</del> <u>5.80</u>
19.	Overdrawn by at least 2.0% but under 3.0% .....	<del>6.70</del> <u>6.30</u>
20.	Overdrawn by at least 3.0% but under 4.0% .....	<del>7.20</del> <u>6.80</u>
21.	Overdrawn by at least 4.0% but under 5.0% .....	<del>7.70</del> <u>7.30</u>
22.	Overdrawn by at least 5.0% but under 6.0% .....	<del>8.20</del> <u>7.80</u>
23.	Overdrawn by 6.0% or more .....	<del>8.90</del> <u>8.50</u>

1           **SECTION 54.** 108.18 (8) of the statutes is amended to read:

2           108.18 (8) SOLVENCY CONTRIBUTIONS. Each employer’s solvency contribution for  
3 each ~~period of a calendar year~~ quarter of any year shall be figured by applying the  
4 solvency rate determined for that year under sub. (9) to the employer’s payroll for  
5 that ~~period~~ quarter, and shall be payable to the fund’s balancing account by the  
6 ~~due-date of its contribution report~~ due date for payment of contributions by the  
7 employer for that quarter.

8           **SECTION 55.** 108.18 (9) (figure) of the statutes is amended to read:

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**SECTION 55**

Figure 108.18 (9):

Schedule A			
Line	Contribution Rate	Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
		Solvency Rate	Solvency Rate
1	0.27 <u>0.07</u>	0.00 <u>0.20</u>	0.43 <u>0.63</u>
2	0.27 <u>0.07</u>	0.00 <u>0.20</u>	0.43 <u>0.63</u>
3	0.45 <u>0.25</u>	0.00 <u>0.20</u>	0.60 <u>0.80</u>
4	0.53 <u>0.33</u>	0.00 <u>0.20</u>	0.70 <u>0.90</u>
5	0.72 <u>0.52</u>	0.20 <u>0.40</u>	0.70 <u>0.90</u>
6	0.79 <u>0.59</u>	0.30 <u>0.50</u>	0.80 <u>1.00</u>
7	0.86 <u>0.66</u>	0.40 <u>0.60</u>	0.90 <u>1.10</u>
8	0.97 <u>0.77</u>	0.50 <u>0.70</u>	1.00 <u>1.20</u>
9	1.23 <u>1.03</u>	0.60 <u>0.80</u>	1.00 <u>1.20</u>
10	1.48 <u>1.28</u>	0.70 <u>0.90</u>	1.10 <u>1.30</u>
11	1.82 <u>1.62</u>	0.80 <u>1.00</u>	1.20 <u>1.40</u>
12	2.16 <u>1.96</u>	0.90 <u>1.10</u>	1.30 <u>1.50</u>
13	2.50 <u>2.30</u>	0.90 <u>1.10</u>	1.40 <u>1.60</u>
14	2.70 <u>2.50</u>	0.90 <u>1.10</u>	1.40 <u>1.60</u>
15	2.84 <u>2.64</u>	1.00 <u>1.20</u>	1.50 <u>1.70</u>
16	3.18 <u>2.98</u>	1.10 <u>1.30</u>	1.60 <u>1.80</u>
17	3.57 <u>3.37</u>	1.20 <u>1.40</u>	1.70 <u>1.90</u>

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18 .....	<del>5.70</del> <u>5.30</u> .....	<del>0.90</del> <u>1.30</u> .....	<del>0.90</del> <u>1.30</u> .....
19 .....	<del>6.20</del> <u>5.80</u> .....	<del>0.90</del> <u>1.30</u> .....	<del>0.90</del> <u>1.30</u> .....
20 .....	<del>6.70</del> <u>6.30</u> .....	<del>0.90</del> <u>1.30</u> .....	<del>0.90</del> <u>1.30</u> .....
21 .....	<del>7.20</del> <u>6.80</u> .....	<del>0.90</del> <u>1.30</u> .....	<del>0.90</del> <u>1.30</u> .....
22 .....	<del>7.70</del> <u>7.30</u> .....	<del>0.90</del> <u>1.30</u> .....	<del>0.90</del> <u>1.30</u> .....
23 .....	<del>8.20</del> <u>7.80</u> .....	<del>0.90</del> <u>1.30</u> .....	<del>0.90</del> <u>1.30</u> .....
24 .....	<del>8.90</del> <u>8.50</u> .....	<del>0.90</del> <u>1.30</u> .....	<del>0.90</del> <u>1.30</u> .....

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Schedule B

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Line	Contribution Rate	Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
		Solvency Rate	Solvency Rate
1 .....	0.00 .....	0.05 .....	0.10
2 .....	<del>0.20</del> <u>0.00</u> .....	<del>0.05</del> <u>0.25</u> .....	<del>0.10</del> <u>0.30</u> .....
3 .....	<del>0.35</del> <u>0.15</u> .....	<del>0.05</del> <u>0.25</u> .....	<del>0.15</del> <u>0.35</u> .....
4 .....	<del>0.45</del> <u>0.25</u> .....	<del>0.05</del> <u>0.25</u> .....	<del>0.20</del> <u>0.40</u> .....
5 .....	<del>0.65</del> <u>0.45</u> .....	<del>0.20</del> <u>0.40</u> .....	<del>0.30</del> <u>0.50</u> .....
6 .....	<del>0.80</del> <u>0.60</u> .....	<del>0.20</del> <u>0.40</u> .....	<del>0.35</del> <u>0.55</u> .....
7 .....	<del>0.90</del> <u>0.70</u> .....	<del>0.20</del> <u>0.40</u> .....	<del>0.40</del> <u>0.60</u> .....
8 .....	<del>1.05</del> <u>0.85</u> .....	<del>0.25</del> <u>0.45</u> .....	<del>0.45</del> <u>0.65</u> .....
9 .....	<del>1.30</del> <u>1.10</u> .....	<del>0.30</del> <u>0.50</u> .....	<del>0.50</del> <u>0.70</u> .....
10 .....	<del>1.60</del> <u>1.40</u> .....	<del>0.35</del> <u>0.55</u> .....	<del>0.55</del> <u>0.75</u> .....
11 .....	<del>1.95</del> <u>1.75</u> .....	<del>0.45</del> <u>0.65</u> .....	<del>0.60</del> <u>0.80</u> .....

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12 .....	<del>2.30</del> <u>2.10</u> .....	<del>0.50</del> <u>0.70</u> .....	<del>0.65</del> <u>0.85</u>
13 .....	<del>2.65</del> <u>2.45</u> .....	<del>0.55</del> <u>0.75</u> .....	<del>0.70</del> <u>0.90</u>
14 .....	<del>2.70</del> <u>2.50</u> .....	<del>0.55</del> <u>0.75</u> .....	<del>0.70</del> <u>0.90</u>
15 .....	<del>3.00</del> <u>2.80</u> .....	<del>0.60</del> <u>0.80</u> .....	<del>0.70</del> <u>0.90</u>
16 .....	<del>3.45</del> <u>3.25</u> .....	<del>0.65</del> <u>0.85</u> .....	<del>0.70</del> <u>0.90</u>
17 .....	<del>4.00</del> <u>3.80</u> .....	<del>0.65</del> <u>0.85</u> .....	<del>0.70</del> <u>0.90</u>
18 .....	<del>5.70</del> <u>5.30</u> .....	<del>0.90</del> <u>1.30</u> .....	<del>0.90</del> <u>1.30</u>
19 .....	<del>6.20</del> <u>5.80</u> .....	<del>0.90</del> <u>1.30</u> .....	<del>0.90</del> <u>1.30</u>
20 .....	<del>6.70</del> <u>6.30</u> .....	<del>0.90</del> <u>1.30</u> .....	<del>0.90</del> <u>1.30</u>
21 .....	<del>7.20</del> <u>6.80</u> .....	<del>0.90</del> <u>1.30</u> .....	<del>0.90</del> <u>1.30</u>
22 .....	<del>7.70</del> <u>7.30</u> .....	<del>0.90</del> <u>1.30</u> .....	<del>0.90</del> <u>1.30</u>
23 .....	<del>8.20</del> <u>7.80</u> .....	<del>0.90</del> <u>1.30</u> .....	<del>0.90</del> <u>1.30</u>
24 .....	<del>8.90</del> <u>8.50</u> .....	<del>0.90</del> <u>1.30</u> .....	<del>0.90</del> <u>1.30</u>

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Schedule C

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Line	Contribution Rate	Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
		Solvency Rate	Solvency Rate
1 .....	0.00 .....	0.00 .....	0.05
2 .....	<del>0.20</del> <u>0.00</u> .....	<del>0.02</del> <u>0.22</u> .....	<del>0.05</del> <u>0.25</u>
3 .....	<del>0.35</del> <u>0.15</u> .....	<del>0.02</del> <u>0.22</u> .....	<del>0.05</del> <u>0.25</u>
4 .....	<del>0.45</del> <u>0.25</u> .....	<del>0.02</del> <u>0.22</u> .....	<del>0.05</del> <u>0.25</u>
5 .....	<del>0.65</del> <u>0.45</u> .....	<del>0.10</del> <u>0.30</u> .....	<del>0.15</del> <u>0.35</u>



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6 .....	0.80 <u>0.60</u> .....	0.10 <u>0.30</u> .....	0.20 <u>0.40</u>
7 .....	0.90 <u>0.70</u> .....	0.10 <u>0.30</u> .....	0.25 <u>0.45</u>
8 .....	1.05 <u>0.85</u> .....	0.15 <u>0.35</u> .....	0.30 <u>0.50</u>
9 .....	1.30 <u>1.10</u> .....	0.15 <u>0.35</u> .....	0.35 <u>0.55</u>
10 .....	1.60 <u>1.40</u> .....	0.20 <u>0.40</u> .....	0.40 <u>0.60</u>
11 .....	1.95 <u>1.75</u> .....	0.25 <u>0.45</u> .....	0.45 <u>0.65</u>
12 .....	2.30 <u>2.10</u> .....	0.30 <u>0.50</u> .....	0.50 <u>0.70</u>
13 .....	2.65 <u>2.45</u> .....	0.35 <u>0.55</u> .....	0.55 <u>0.75</u>
14 .....	2.70 <u>2.50</u> .....	0.35 <u>0.55</u> .....	0.55 <u>0.75</u>
15 .....	3.00 <u>2.80</u> .....	0.40 <u>0.60</u> .....	0.55 <u>0.75</u>
16 .....	3.45 <u>3.25</u> .....	0.40 <u>0.60</u> .....	0.55 <u>0.75</u>
17 .....	4.00 <u>3.80</u> .....	0.40 <u>0.60</u> .....	0.55 <u>0.75</u>
18 .....	5.70 <u>5.30</u> .....	0.70 <u>1.10</u> .....	0.70 <u>1.10</u>
19 .....	6.20 <u>5.80</u> .....	0.70 <u>1.10</u> .....	0.70 <u>1.10</u>
20 .....	6.70 <u>6.30</u> .....	0.70 <u>1.10</u> .....	0.70 <u>1.10</u>
21 .....	7.20 <u>6.80</u> .....	0.70 <u>1.10</u> .....	0.70 <u>1.10</u>
22 .....	7.70 <u>7.30</u> .....	0.80 <u>1.20</u> .....	0.80 <u>1.20</u>
23 .....	8.20 <u>7.80</u> .....	0.85 <u>1.25</u> .....	0.85 <u>1.25</u>
24 .....	8.90 <u>8.50</u> .....	0.85 <u>1.25</u> .....	0.85 <u>1.35</u>

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**SECTION 55**

Schedule D			
Line	Contribution Rate	Employers with payroll under \$500,000	Employers with payroll of \$500,000 or more
		Solvency Rate	Solvency Rate
1 .....	0.00 .....	0.00 .....	0.05
2 .....	0.10 <u>0.00</u> .....	0.02 <u>0.12</u> .....	0.05 <u>0.15</u>
3 .....	0.25 <u>0.05</u> .....	0.02 <u>0.22</u> .....	0.05 <u>0.25</u>
4 .....	0.35 <u>0.15</u> .....	0.02 <u>0.22</u> .....	0.05 <u>0.25</u>
5 .....	0.55 <u>0.35</u> .....	0.10 <u>0.30</u> .....	0.15 <u>0.35</u>
6 .....	0.70 <u>0.50</u> .....	0.10 <u>0.30</u> .....	0.20 <u>0.40</u>
7 .....	0.80 <u>0.60</u> .....	0.10 <u>0.30</u> .....	0.25 <u>0.45</u>
8 .....	0.95 <u>0.75</u> .....	0.15 <u>0.35</u> .....	0.30 <u>0.50</u>
9 .....	1.20 <u>1.00</u> .....	0.15 <u>0.35</u> .....	0.35 <u>0.55</u>
10 .....	1.50 <u>1.30</u> .....	0.20 <u>0.40</u> .....	0.40 <u>0.60</u>
11 .....	1.85 <u>1.65</u> .....	0.25 <u>0.45</u> .....	0.45 <u>0.65</u>
12 .....	2.20 <u>2.00</u> .....	0.30 <u>0.50</u> .....	0.50 <u>0.70</u>
13 .....	2.55 <u>2.35</u> .....	0.35 <u>0.55</u> .....	0.55 <u>0.75</u>
14 .....	2.70 <u>2.50</u> .....	0.35 <u>0.55</u> .....	0.55 <u>0.75</u>
15 .....	2.90 <u>2.70</u> .....	0.40 <u>0.60</u> .....	0.55 <u>0.75</u>
16 .....	3.35 <u>3.15</u> .....	0.40 <u>0.60</u> .....	0.55 <u>0.75</u>
17 .....	3.90 <u>3.70</u> .....	0.40 <u>0.60</u> .....	0.55 <u>0.75</u>
18 .....	5.70 <u>5.30</u> .....	0.70 <u>1.10</u> .....	0.70 <u>1.10</u>
19 .....	6.20 <u>5.80</u> .....	0.70 <u>1.10</u> .....	0.70 <u>1.10</u>

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20 .....	<del>6.70</del> <u>6.30</u> .....	<del>0.70</del> <u>1.10</u> .....	<del>0.70</del> <u>1.10</u>
21 .....	<del>7.20</del> <u>6.80</u> .....	<del>0.70</del> <u>1.10</u> .....	<del>0.70</del> <u>1.10</u>
22 .....	<del>7.70</del> <u>7.30</u> .....	<del>0.80</del> <u>1.20</u> .....	<del>0.80</del> <u>1.20</u>
23 .....	<del>8.20</del> <u>7.80</u> .....	<del>0.85</del> <u>1.25</u> .....	<del>0.85</del> <u>1.25</u>
24 .....	<del>8.90</del> <u>8.50</u> .....	<del>0.85</del> <u>1.25</u> .....	<del>0.85</del> <u>1.25</u>

1           **SECTION 56.** 108.19 (1e) (a) of the statutes is amended to read:

2           108.19 **(1e)** (a) Except as provided in par. (b), each employer, other than an  
3 employer that finances benefits by reimbursement in lieu of contributions under s.  
4 108.15, 108.151, or 108.152 shall, in addition to other contributions payable under  
5 s. 108.18 and this section, pay an assessment to the administrative account for each  
6 year prior to the year ~~2008~~ 2010 equal to the lesser of 0.01% of its payroll for that year  
7 or the solvency contribution that would otherwise be payable by the employer under  
8 s. 108.18 (9) for that year.

9           **SECTION 57.** 108.19 (1m) of the statutes is amended to read:

10           108.19 **(1m)** Each employer subject to this chapter as of the date a rate is  
11 established under this subsection shall pay an assessment to the administrative  
12 account at a rate established by the department sufficient to pay interest due on  
13 advances from the federal unemployment account under title XII of the social  
14 security act (42 USC 1321 to 1324). The rate established by the department for  
15 employers who finance benefits under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall  
16 be 75% of the rate established for other employers. The amount of any employer's  
17 assessment shall be the product of the rate established for that employer multiplied  
18 by the employer's payroll of the previous calendar year as taken from quarterly  
19 ~~contribution~~ employment and wage reports filed by the employer under s. 108.205

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1 (1) or, in the absence of the filing of such reports, estimates made by the department.  
2 Each assessment made under this subsection is due on the 30th day commencing  
3 after the date on which notice of the assessment is mailed by the department. If the  
4 amounts collected under this subsection are in excess of the amounts needed to pay  
5 interest due, the amounts shall be retained in the administrative account and  
6 utilized for the purposes specified in s. 108.20 (2m).

7 **SECTION 58.** 108.20 (3) of the statutes is amended to read:

8 108.20 (3) There shall be included in the moneys governed by sub. (2m) any  
9 amounts collected by the department under ss. 108.04 (11) (c) and (cm) and 108.22  
10 (1) (a), (ac), ~~and (ad), and (af)~~ as tardy filing fees, forfeitures, interest on delinquent  
11 payments, or other penalties and any excess moneys collected under s. 108.19 (1m).

12 **SECTION 59.** 108.205 (1m) of the statutes is amended to read:

13 108.205 (1m) (a) The department shall prescribe ~~a~~ the manner and form and  
14 methodology for filing reports under sub. (1) electronically ~~using the Internet~~.

15 (b) Each employer agent shall file its reports electronically in the manner and  
16 form prescribed by the department.

17 **SECTION 60.** 108.205 (2) of the statutes is amended to read:

18 108.205 (2) ~~All employers~~ Each employer of 50 ~~25~~ or more employees, as  
19 determined under s. 108.22 (1) (ae), that does not use an employer agent to file its  
20 reports under this section shall file the quarterly report under sub. (1) ~~using an~~  
21 ~~electronic medium approved~~ electronically in the manner and form prescribed by the  
22 department ~~for such employers~~. An employer that becomes subject to ~~the~~ an  
23 electronic reporting requirement under this subsection shall file its initial report  
24 under this subsection for the 4th quarter ~~beginning after the quarter in~~ during which  
25 the employer becomes subject to the reporting requirement. Once an employer

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1 becomes subject to the reporting requirement under this subsection, the employer  
2 shall continue to file its quarterly reports under this subsection unless that  
3 requirement is waived by the department.

4 **SECTION 61.** 108.22 (1) (a) (intro.) of the statutes is renumbered 108.22 (1) (a)  
5 and amended to read:

6 108.22 (1) (a) If any employer, other than an employer which has ceased  
7 business and has not paid or incurred a liability to pay wages in any quarter  
8 following the cessation of business, is delinquent in making by the assigned due date  
9 any ~~contribution report, or other report or~~ payment to the department required of it  
10 under this chapter ~~except a quarterly report under s. 108.205 or a voluntary~~  
11 ~~contribution~~, the employer shall pay interest on any the delinquent payment at the  
12 rate of one percent per month or fraction thereof from the date such payment became  
13 due. If any such employer is delinquent in making any quarterly report under s.  
14 108.205 (1) by the assigned due date, the employer shall pay a tardy filing fee of \$50  
15 for each delinquent quarterly report as follows:

16 **SECTION 62.** 108.22 (1) (a) 1. and 2. of the statutes are repealed.

17 **SECTION 63.** 108.22 (1) (ac) of the statutes is amended to read:

18 108.22 (1) (ac) In addition to any fee assessed under par. (a), the department  
19 may assess an employer or employer agent that is subject to the reporting  
20 requirement under s. 108.205 (2) and that fails to file its report in ~~a format the~~  
21 manner and form prescribed under that subsection a penalty of \$10 \$15 for each  
22 employee whose information is not reported in ~~a format the manner and form~~  
23 prescribed under s. 108.205 (1m) (b) or (2).

24 **SECTION 64.** 108.22 (1) (ac) of the statutes, as affected by 2007 Wisconsin Act  
25 .... (this act), is amended to read:

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1           108.22 (1) (ac) In addition to any fee assessed under par. (a), the department  
2           may assess an employer or employer agent that is subject to the reporting  
3           requirement under s. 108.205 (2) and that fails to file its report in the manner and  
4           form prescribed under that subsection a penalty of \$15 \$20 for each employee whose  
5           information is not reported in the manner and form prescribed under s. 108.205 (1m)  
6           (b) or (2).

7           **SECTION 65.** 108.22 (1) (ad) 1. of the statutes is amended to read:

8           108.22 (1) (ad) 1. An employer agent that is subject to the reporting  
9           requirements under s. 108.17 (2g) and that fails to file a contribution report in  
10          accordance with s. 108.17 (2g) may be assessed a penalty by the department in the  
11          amount of \$25 for each employer whose report is not filed ~~using an electronic format~~  
12          ~~and medium approved~~ electronically in the manner and form prescribed by the  
13          department.

14          **SECTION 66.** 108.22 (1) (ae) of the statutes is amended to read:

15          108.22 (1) (ae) For purposes of par. (a) ~~(ac)~~, the number of employees employed  
16          by an employer is the total number of employees employed by the employer at any  
17          time during the reporting period.

18          **SECTION 67.** 108.22 (1) (af) of the statutes is created to read:

19          108.22 (1) (af) In addition to the fee assessed under par. (a), the department  
20          may assess an employer or employer agent that is subject to a requirement to make  
21          contributions by means of an electronic funds transfer under s. 108.17 (7) and that  
22          pays contributions by any method inconsistent with s. 108.17 (7) a penalty of the  
23          greater of \$50 or an amount equal to one-half of one percent of the total contributions  
24          paid by the employer or employer agent for the quarter in which the violation occurs.

25          **SECTION 68.** 108.22 (1) (am) of the statutes is amended to read:

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1           108.22 (1) (am) The interest, penalties, and tardy filing fees levied under pars.  
2           (a), (ac), ~~and (ad)~~, and (af) shall be paid to the department and credited to the  
3           administrative account.

4           **SECTION 69.** 108.22 (1) (c) of the statutes is amended to read:

5           108.22 (1) (c) Any report or payment, except a payment required by s. 108.15  
6           (5) (b) or 108.151 (5) (f) or (7), to which this subsection applies is delinquent, within  
7           the meaning of par. (a), unless it is received by the department, in the form prescribed  
8           by law or rule of the department, no later than its due date as determined under par.  
9           (b), ~~or if mailed is either postmarked no later than that due date or is received by the~~  
10          ~~department no later than 3 days after that due date.~~ Any payment required by s.  
11          108.15 (5) (b) or 108.151 (5) (f) or (7) is delinquent, within the meaning of par. (a),  
12          unless it is received by the department, in the form prescribed by law, no later than  
13          the last day of the month in which it is due.

14          **SECTION 70.** 108.22 (9) of the statutes is amended to read:

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

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

**SECTION 71. Nonstatutory provisions.**

12  
13 (1) The council on unemployment insurance shall appoint a committee to study  
14 the definition of "employee" under section 108.02 (12) of the statutes for the purpose  
15 of considering changes to the definition. The committee shall report its  
16 recommendations to the council on unemployment insurance by June 30, 2009.

**SECTION 72. Initial applicability.**

17  
18 (1) The treatment of section 108.04 (4) (a) of the statutes first applies with  
19 respect to benefit years which begin on April 6, 2008.

20 (2) The treatment of sections 108.067 (1), 108.151 (7) (e) and (h), 108.16 (8) (b)  
21 4., 108.18 (8), 108.19 (1m), and 108.22 (9) of the statutes, the renumbering and  
22 amendment of section 108.17 (2) of the statutes, and the creation of section 108.17  
23 (2) (b) of the statutes first apply with respect to contributions payable for the 3rd  
24 quarter of 2008.



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1           (3) The treatment of section 108.04 (16) (a) (intro.) and (c) 1. of the statutes, the  
2           renumbering and amendment of section 108.04 (1) (a) of the statutes, and the  
3           creation of section 108.04 (1) (a) 1. and 2. of the statutes and, with respect to the  
4           reference to section 108.04 (1) (bm) of the statutes, as affected by this act, the  
5           treatment of section 108.05 (3) (b) 1. c. of the statutes first apply with respect to  
6           determinations issued under section 108.09 of the statutes on April 6, 2008.

7           (4) The treatment of sections 108.04 (1) (b) and (c) of the statutes and, with  
8           respect to the reference to section 108.04 (1) (b) of the statutes, as affected by this act,  
9           the treatment of section 108.04 (16) (b) and (c) 2. of the statutes first apply with  
10          respect to determinations issued under section 108.09 of the statutes on April 6,  
11          2008.

12          (5) The treatment of section 108.04 (1) (g) 1. and 2. of the statutes first applies  
13          with respect to benefit years that begin on April 6, 2008.

14          (6) The treatment of sections 108.04 (11) (a), (b), (be), (bm), (cm), (f), and (g),  
15          108.05 (3) (d), and 108.16 (6) (f) of the statutes, the renumbering and amendment of  
16          section 108.04 (11) (c) of the statutes, the creation of section 108.04 (11) (c) 1. to 3. of  
17          the statutes, and, with respect to the reference to section 108.05 (3) (d) of the statutes,  
18          as created by this act, the treatment of section 108.05 (3) (a) of the statutes first apply  
19          with respect to determinations issued under section 108.09 of the statutes on April  
20          6, 2008.

21          (7) The treatment of section 108.09 (4o) of the statutes first applies with respect  
22          to appeals filed on April 6, 2008.

23          (8) The treatment of sections 108.17 (2b) and (2g), 108.205 (1m) and (2), and  
24          108.22 (1) (ad) 1. and (ae) of the statutes first applies with respect to reports required  
25          to be filed for the 3rd quarter of 2008.

