

State of Wisconsin



2007 Senate Bill 431

Date of enactment: **March 5, 2008**
Date of publication*: **March 18, 2008**

2007 WISCONSIN ACT 59

AN ACT *to repeal* 20.445 (1) (nc), 108.04 (1) (c), 108.04 (5g) (f), 108.04 (13) (g) and 108.22 (1) (a) 1. and 2.; *to renumber and amend* 108.04 (1) (a), 108.04 (11) (c), 108.17 (2) and 108.22 (1) (a) (intro.); *to amend* 20.445 (1) (n), 108.02 (21) (b), 108.04 (1) (g) 1. and 2., 108.04 (4) (a), 108.04 (5), 108.04 (11) (a), 108.04 (11) (bm), 108.04 (11) (cm), 108.04 (13) (c), 108.04 (13) (e), 108.04 (13) (f), 108.04 (16) (a) (intro.), 108.04 (16) (b), 108.04 (16) (c) 1., 108.04 (16) (c) 2., 108.05 (1) (p) (intro.), 108.05 (3) (a), 108.05 (3) (b) 1. c., 108.067 (1), 108.15 (3) (e), 108.151 (1), 108.151 (7) (e), 108.151 (7) (h), 108.152 (2) (b), 108.16 (6) (f), 108.16 (8) (b) 4., 108.17 (2b), 108.17 (2c) (a) (intro.), 108.17 (2c) (c), 108.17 (2g), 108.18 (2) (a), 108.18 (4) (figure), 108.18 (8), 108.18 (9) (figure), 108.19 (1e) (a), 108.19 (1m), 108.20 (3), 108.205 (1m), 108.205 (2), 108.22 (1) (ac), 108.22 (1) (ac), 108.22 (1) (ad) 1., 108.22 (1) (ae), 108.22 (1) (am), 108.22 (1) (c) and 108.22 (9); *to repeal and recreate* 108.04 (1) (b) and 108.04 (11) (b); and *to create* 20.445 (1) (nf), 108.04 (1) (a) 1. and 2., 108.04 (5g) (em), 108.04 (11) (be), 108.04 (11) (c) 1. to 3., 108.04 (11) (f) and (g), 108.05 (1) (q), 108.05 (3) (d), 108.09 (4o), 108.17 (2) (b), 108.17 (2c) (f), 108.17 (7) and 108.22 (1) (af) of the statutes; **relating to:** various changes in unemployment insurance law and making an appropriation.

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

SECTION 1. 20.005 (3) (schedule) of the statutes: at the appropriate place, insert the following amounts for the purposes indicated:

				2007-08	2008-09
20.445	Workforce development, department of				
(1)	WORKFORCE DEVELOPMENT				
(nf)	Unemployment insurance administration	PR-F	C	1,000,000	1,000,000

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

20.445 (1) (n) *Employment assistance and unemployment insurance administration; federal moneys.* All federal moneys received, as authorized by the governor under s. 16.54, for the administration of employment assistance and unemployment insurance programs of the

department, for the performance of the department's other functions under subch. I of ch. 106 and ch. 108, except moneys appropriated under par. ~~(ne)~~ (nf), and to pay the compensation and expenses of appeal tribunals and of employment councils appointed under s. 108.14, to be used for such purposes, except as provided in s. 108.161 (3e), and, from the moneys received by this state

* Section 991.11, WISCONSIN STATUTES 2005-06 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

under section 903 (d) of the federal Social Security Act, as amended, to transfer to the appropriation account under par. (nb) an amount determined by the treasurer of the unemployment reserve fund not exceeding the lesser of the amount specified in s. 108.161 (4) (d) or the amounts in the schedule under par. (nb), to transfer to the appropriation account under par. (nd) an amount determined by the treasurer of the unemployment reserve fund not exceeding the lesser of the amount specified in s. 108.161 (4) (d) or the amounts in the schedule under par. (nd), and to transfer to the appropriation account under par. (ne) an amount determined by the treasurer of the unemployment reserve fund not exceeding the lesser of the amount specified in s. 108.161 (4) (d) or the amount required to pay for the cost of banking services incurred by the unemployment reserve fund.

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

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

20.445 (1) (nf) *Unemployment insurance administration.* From the moneys received from the federal government under section 903 of the federal Social Security Act, as amended, for federal fiscal year 2002, as a continuing appropriation, the amounts in the schedule, as authorized by the governor under s. 16.54, to be used for the administration of unemployment insurance. No moneys appropriated under this paragraph for the 2008–09 fiscal year may be encumbered or expended prior to October 1, 2008. No moneys may be encumbered or expended from this appropriation after September 30, 2009.

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

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

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

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

(bm) For purposes of this paragraph par. (a) 1. and (b) 2., the department shall treat the amount that the employee would have earned as wages for that a given

week in such available work as wages earned by the employee and shall apply the method specified in s. 108.05 (3) (a) to compute the benefits payable to the employee. The department shall estimate wages that an employee would have earned if it is not possible to compute the exact amount of wages that would have been earned by the employee.

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

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

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

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

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

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

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

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

108.04 (1) (g) 1. Employment by a partnership or limited liability company that is treated as a partnership under this chapter, if a one-half or greater ownership interest in the partnership or limited liability company is or during such employment was owned or controlled, directly or indirectly, by the individual's spouse ~~or child~~, or by the individual's parent if the individual is under age 18, or by a combination of 2 or more of them.

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

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

108.04 (4) (a) A claimant is not eligible to start a benefit year unless the claimant has combined base period wages equal to at least ~~30~~ 35 times the claimant's

weekly benefit rate under s. 108.05 (1), including combined base period wages equal to at least 4 times the claimant's weekly benefit rate under s. 108.05 (1) in one or more quarters outside of the quarter within the claimant's base period in which the claimant has the highest base period wages.

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

108.04 (5) **DISCHARGE FOR MISCONDUCT.** Unless sub. (5g) applies results in disqualification, an employee whose work is terminated by an employing unit for misconduct connected with the employee's work is ineligible to receive benefits until 7 weeks have elapsed since the end of the week in which the discharge occurs and the employee earns wages after the week in which the discharge occurs equal to at least 14 times the employee's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employee's weekly benefit rate shall be that rate which would have been paid had the discharge not occurred. The wages paid to an employee by an employer which terminates employment of the employee for misconduct connected with the employee's employment shall be excluded from the employee's base period wages under s. 108.06 (1) for purposes of benefit entitlement. This subsection does not preclude an employee who has employment with an employer other than the employer which terminated the employee for misconduct from establishing a benefit year using the base period wages excluded under this subsection if the employee qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall charge to the fund's balancing account any benefits otherwise chargeable to the account of an employer that is subject to the contribution requirements under ss. 108.17 and 108.18 from which base period wages are excluded under this subsection.

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

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

SECTION 13m. 108.04 (5g) (f) of the statutes is repealed.

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

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

claimant shall forfeit benefits in accordance with par. (be).

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

108.04 (11) (b) If a claimant, in filing a claim for any week, conceals any of his or her wages earned in or paid or payable for that week, the claimant shall forfeit benefits in accordance with par. (be). In addition, the claimant shall be denied benefits for that week.

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

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

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

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

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

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

108.04 (11) (bm) The forfeiture established under par. (b) ~~(be)~~ may be applied against benefits which would otherwise become payable to the claimant for weeks of unemployment occurring after the week of concealment and within 6 years after the date of an initial determination issued under s. 108.09 finding that a concealment occurred. If no benefit rate applies to the week for which the claim is made, the department shall use the claimant's benefit rate for the claimant's next benefit year beginning after the week of concealment to determine the forfeiture amount. If the benefits forfeited would otherwise be chargeable to an employer's account, the department shall charge the amount of benefits forfeited to the employer's account and shall credit the fund's balancing account for that amount. ~~Any forfeiture amount of less than \$1 shall be rounded up to the nearest whole dollar.~~

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

108.04 (11) (c) (intro.) Any employing unit that aids and abets a claimant in committing or attempts to aid and abet a claimant in committing an act of concealment described in par. (a) or (b) may, by a determination issued

under s. 108.10, be required, as to each act of concealment the employing unit aids and abets or attempts to aid and abet, to forfeit an amount equal to the amount of the benefits the claimant improperly received as a result of the concealment. ~~The amount forfeited shall be credited to the administrative account.~~ In addition, the employing unit shall be penalized as follows:

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

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

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

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

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

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

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

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

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

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

108.04 (13) (c) If an employer, after notice of a benefit claim, fails to file an objection to the claim under s. 108.09 (1), any benefits allowable under any resulting benefit computation shall, unless the department applies a provision of this chapter to disqualify the claimant, be

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

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

108.04 (13) (e) If the department erroneously pays benefits from one employer's account and a 2nd employer is at fault, the department shall credit the benefits paid to the first employer's account and charge the benefits paid to the 2nd employer's account. Filing of a tardy or corrected report or objection does not affect the 2nd employer's liability for benefits paid prior to the end of the week in which the department makes a recomputation of the benefits allowable or prior to the end of the week in which the department issues a determination concerning any eligibility question raised by the report or by the 2nd employer. ~~If, during the period beginning on January 1, 2006, and ending on June 29, 2008, the 2nd employer fails to provide correct and complete information requested by the department during a fact-finding investigation, but later provides the requested information, the department shall charge to the account of the 2nd employer the cost of benefits paid prior to the end of the week in which a redetermination is issued regarding the matter or, if no redetermination is issued, prior to the end of the week in which an appeal tribunal decision is issued~~

regarding the matter, ~~except unless the benefits erroneously are paid without fault on the part of the employer as provided in par. (g) (f).~~ If the department recovers the benefits erroneously paid under s. 108.22 (8), the recovery does not affect benefit charges made under this paragraph.

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

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

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

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

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

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

108.04 (16) (b) The department shall not apply any benefit ~~reduction or~~ disqualification under sub. (1) (b) ~~4~~, (7) (c), or (8) (e) or s. 108.141 (3g) that is not the result of training or basic education under par. (a) while an individual is enrolled in a course of training or education that meets the standards specified in par. (a).

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

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

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

108.04 (16) (c) 2. The department shall not apply any benefit ~~disqualifications~~ reduction or disqualification under sub. (1) (b) ~~4~~, (7) (c), or (8) (e) or s. 108.141 (3g) that ~~are~~ is not the result of the training while the individual is enrolled in the training.

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

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

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

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

Figure 108.05 (1) (q):

Line	Highest Quarterly Wages Paid		Weekly Benefit Rate
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
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
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

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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
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
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
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
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

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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
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
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

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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
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
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

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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
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
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
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

SECTION 32. 108.05 (3) (a) of the statutes is amended to read:

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

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

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

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

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

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

108.067 (1) Each professional employer organization that enters into an employee leasing agreement with

a client during any calendar quarter shall submit to the department, no later than the due date for ~~the report~~ payment of contributions under s. 108.17 (2) relating to that quarter, in the form prescribed by the department, a report disclosing the identity of that client and such other information as the department prescribes.

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

108.09 (4o) DEPARTMENTAL RECORDS RELATING TO BENEFIT CLAIMS. In any hearing before an appeal tribunal under this section, a departmental record relating to a claim for benefits, other than a report specified in sub. (4m), constitutes prima facie evidence, and shall be admissible to prove, that an employer provided or failed to provide to the department complete and correct information in a fact-finding investigation of the claim, notwithstanding that the record or a statement contained in the record may be uncorroborated hearsay and may constitute the sole basis upon which issue of the employer’s failure is decided, if the parties appearing at the hearing have been given an opportunity to review the record at or before the hearing and to rebut the information contained in the record. A record of the department that is admissible under this subsection shall be regarded as self authenticating and shall require no foundational or other testimony for its admissibility, unless the circumstances affirmatively indicate a lack of trustworthiness in the record. If such a record is admitted and made the basis of a decision, the record may constitute substantial evidence under s. 102.23 (6). For purposes of this subsection, “departmental record” means a memorandum, report, record, document, or data compilation that has been made or maintained by employees of the department in the regular course of the department’s fact-finding investigation of a benefit claim, is contained in the department’s paper or electronic files of the benefit claim, and relates to the department’s investigative inquiries to an employer or statements or other matters submitted by the employer or its agent in connection with the fact-finding investigation of a benefit claim. A departmental record may not be admitted into evidence under this subsection or otherwise used under this subsection

for any purpose other than to prove whether an employer provided or failed to provide to the department complete and correct information in a fact-finding investigation of a claim.

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

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

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

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

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

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

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

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

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

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

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

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

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

108.16 (8) (b) 4. The department has received a written application from the transferee requesting that it be

deemed a successor. Such application must be received by the department on or before the contribution ~~report~~ and payment due date for the first full quarter following the date of transfer.

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

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

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

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

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

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

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

108.17 (2c) (a) (intro.) Except as provided in pars. (d) and (e), an employer that has a first quarter contribution liability of ~~\$5,000~~ \$1,000 or more may elect to defer pay-

ment to later due dates beyond the due date established under sub. (1m) or (2) of not more than 60% of its first quarter contribution liability, without payment of interest, as follows:

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

108.17 (2c) (c) If an employer fails to pay at least the specified minimum deferred amount for the first quarter, together with the full amount of contributions payable for any subsequent quarter, or fails to file its employment and wage report in the format prescribed under par. (f), by a specified due date, then all unpaid contribution liability of that employer for the first quarter is delinquent under s. 108.22 and interest thereon is payable from April 30 of the year in which the liability accrues.

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

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

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

108.17 (2g) An employer agent that prepares reports ~~under sub. (2) on behalf of less than 25 employers under sub. (2) shall file those contribution reports electronically using the Internet on the in the manner and form prescribed by the department under sub. (2b). An employer agent that prepares reports under sub. (2) on behalf of 25 or more employers shall file those reports using an electronic medium and format approved by the department.~~

~~An employer agent that becomes subject to the reporting requirement under this subsection shall file its initial reports under this subsection for the 4th quarter beginning after the quarter in which the employer agent becomes subject to the reporting requirement. Once an employer agent becomes subject to the reporting requirement under this subsection, the employer agent shall continue to file its reports under this subsection unless that requirement is waived by the department.~~

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

108.17 (7) (a) Each employer whose net total contributions paid or payable under this section for any 12-month period ending on June 30 are at least \$10,000 shall pay all contributions under this section by means of electronic funds transfer beginning with the next calendar year. Once an employer becomes subject to an electronic payment requirement under this paragraph, the employer shall continue to make payment of all contributions by means of electronic funds transfer unless that requirement is waived by the department.

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

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

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

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

Figure 108.18 (4):

Schedule A

Line	Reserve Percentage	Contribution Rate
1.	15.0% or more	0.27 <u>0.07</u>
2.	At least 10.0% but under 15.0%	0.27 <u>0.07</u>
3.	At least 9.5% but under 10.0%	0.45 <u>0.25</u>
4.	At least 9.0% but under 9.5%	0.53 <u>0.33</u>
5.	At least 8.5% but under 9.0%	0.72 <u>0.52</u>
6.	At least 8.0% but under 8.5%	0.79 <u>0.59</u>
7.	At least 7.5% but under 8.0%	0.86 <u>0.66</u>
8.	At least 7.0% but under 7.5%	0.97 <u>0.77</u>
9.	At least 6.5% but under 7.0%	1.23 <u>1.03</u>
10.	At least 6.0% but under 6.5%	1.48 <u>1.28</u>
11.	At least 5.5% but under 6.0%	1.82 <u>1.62</u>
12.	At least 5.0% but under 5.5%	2.16 <u>1.96</u>
13.	At least 4.5% but under 5.0%	2.50 <u>2.30</u>
14.	At least 4.0% but under 4.5%	2.84 <u>2.64</u>

15.	At least 3.5 but under 4.0%	3.18	<u>2.98</u>
16.	At least 0 but under 3.5%	3.57	<u>3.37</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>
22.	Overdrawn by at least 5.0%		
	but under 6.0%	8.20	<u>7.80</u>
23.	Overdrawn by 6.0% or more	8.90	<u>8.50</u>

Schedule B

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

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

Schedule C

Line	Reserve Percentage	Contribution Rate
1.	15.0% or more	0.00
2.	At least 10.0% but under 15.0%	0.20 <u>0.00</u>
3.	At least 9.5% but under 10.0%	0.35 <u>0.15</u>
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>
22.	Overdrawn by at least 5.0% but under 6.0%	8.20 <u>7.80</u>
23.	Overdrawn by 6.0% or more	8.90 <u>8.50</u>

Schedule D

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

11.	At least 5.5% but under 6.0%	1.85	<u>1.65</u>
12.	At least 5.0% but under 5.5%	2.20	<u>2.00</u>
13.	At least 4.5% but under 5.0%	2.55	<u>2.35</u>
14.	At least 4.0% but under 4.5%	2.90	<u>2.70</u>
15.	At least 3.5 but under 4.0%	3.35	<u>3.15</u>
16.	At least 0 but under 3.5%	3.90	<u>3.70</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>
22.	Overdrawn by at least 5.0% but under 6.0%	8.20	<u>7.80</u>
23.	Overdrawn by 6.0% or more	8.90	<u>8.50</u>

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

108.18 (8) SOLVENCY CONTRIBUTIONS. Each employer's solvency contribution for each period of a calendar year quarter of any year shall be figured by applying the solvency rate determined for that year under sub. (9) to

the employer's payroll for that period quarter, and shall be payable to the fund's balancing account by the ~~due-date of its contribution report~~ due date for payment of contributions by the employer for that quarter.

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

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>

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

Schedule B

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	0.20 <u>0.00</u>	0.05 <u>0.25</u>	0.10 <u>0.30</u>
3	0.35 <u>0.15</u>	0.05 <u>0.25</u>	0.15 <u>0.35</u>
4	0.45 <u>0.25</u>	0.05 <u>0.25</u>	0.20 <u>0.40</u>
5	0.65 <u>0.45</u>	0.20 <u>0.40</u>	0.30 <u>0.50</u>
6	0.80 <u>0.60</u>	0.20 <u>0.40</u>	0.35 <u>0.55</u>
7	0.90 <u>0.70</u>	0.20 <u>0.40</u>	0.40 <u>0.60</u>
8	1.05 <u>0.85</u>	0.25 <u>0.45</u>	0.45 <u>0.65</u>
9	1.30 <u>1.10</u>	0.30 <u>0.50</u>	0.50 <u>0.70</u>
10	1.60 <u>1.40</u>	0.35 <u>0.55</u>	0.55 <u>0.75</u>
11	1.95 <u>1.75</u>	0.45 <u>0.65</u>	0.60 <u>0.80</u>
12	2.30 <u>2.10</u>	0.50 <u>0.70</u>	0.65 <u>0.85</u>
13	2.65 <u>2.45</u>	0.55 <u>0.75</u>	0.70 <u>0.90</u>
14	2.70 <u>2.50</u>	0.55 <u>0.75</u>	0.70 <u>0.90</u>
15	3.00 <u>2.80</u>	0.60 <u>0.80</u>	0.70 <u>0.90</u>
16	3.45 <u>3.25</u>	0.65 <u>0.85</u>	0.70 <u>0.90</u>
17	4.00 <u>3.80</u>	0.65 <u>0.85</u>	0.70 <u>0.90</u>
18	5.70 <u>5.30</u>	0.90 <u>1.30</u>	0.90 <u>1.30</u>
19	6.20 <u>5.80</u>	0.90 <u>1.30</u>	0.90 <u>1.30</u>
20	6.70 <u>6.30</u>	0.90 <u>1.30</u>	0.90 <u>1.30</u>
21	7.20 <u>6.80</u>	0.90 <u>1.30</u>	0.90 <u>1.30</u>
22	7.70 <u>7.30</u>	0.90 <u>1.30</u>	0.90 <u>1.30</u>
23	8.20 <u>7.80</u>	0.90 <u>1.30</u>	0.90 <u>1.30</u>
24	8.90 <u>8.50</u>	0.90 <u>1.30</u>	0.90 <u>1.30</u>

Schedule C

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	0.20 <u>0.00</u>	0.02 <u>0.22</u>	0.05 <u>0.25</u>
3	0.35 <u>0.15</u>	0.02 <u>0.22</u>	0.05 <u>0.25</u>

4	0.45 <u>0.25</u>	0.02 <u>0.22</u>	0.05 <u>0.25</u>
5	0.65 <u>0.45</u>	0.10 <u>0.30</u>	0.15 <u>0.35</u>
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>

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>
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>1.25</u>

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

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

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

108.19 (1m) Each employer subject to this chapter as of the date a rate is established under this subsection shall pay an assessment to the administrative account at a rate established by the department sufficient to pay interest due on advances from the federal unemployment account under title XII of the social security act (42 USC 1321 to 1324). The rate established by the department for employers who finance benefits under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall be 75% of the rate established for other employers. The amount of any employer's assessment shall be the product of the rate established for that employer multiplied by the employer's payroll of the previous calendar year as taken from quarterly ~~contribution~~ employment and wage reports filed by the employer under s. 108.205 (1) or, in the absence of the filing of such reports, estimates made by the department. Each assessment made under this subsection is due on the 30th day commencing after the date on which notice of the assessment is mailed by the department. If the amounts collected under this subsection are in excess of the amounts needed to pay interest due, the amounts shall be retained in the administrative account and utilized for the purposes specified in s. 108.20 (2m).

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

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

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

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

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

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

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

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

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

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

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

108.22 (1) (ac) In addition to any fee assessed under par. (a), the department may assess an employer or employer agent that is subject to the reporting requirement under s. 108.205 (2) and that fails to file its report in ~~a format~~ the manner and form prescribed under that subsection a penalty of ~~\$40~~ \$15 for each employee whose information is not reported in ~~a format~~ the manner and form prescribed under s. 108.205 (1m) (b) or (2).

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

108.22 (1) (ac) In addition to any fee assessed under par. (a), the department may assess an employer or employer agent that is subject to the reporting require-

ment under s. 108.205 (2) and that fails to file its report in the manner and form prescribed under that subsection a penalty of \$15 ~~\$20~~ for each employee whose information is not reported in the manner and form prescribed under s. 108.205 (1m) (b) or (2).

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

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

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

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

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

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

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

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

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

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

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

108.22 (9) An individual who is an officer, employee, member or manager holding at least 20% of the ownership interest of a corporation or of a limited liability company subject to this chapter, and who has control or supervision of or responsibility for filing any required contribution reports or making payment of contributions, and who willfully fails to file such reports or to make such payments to the department, or to ensure that such reports are filed or that such payments are made, may be found personally liable for such amounts, including interest, tardy payment or filing fees, costs and other fees, in the event that after proper proceedings for the collection of such amounts, as provided in this chapter, the corporation or limited liability company is unable to pay such amounts to the department. Ownership interest of a corporation or limited liability company includes ownership or control, directly or indirectly, by legally enforceable means or otherwise, by the individual, by the individual's spouse or child, by the individual's parent if the individual is under age 18, or by a combination of 2 or more of them, and such ownership interest of a parent corporation or limited liability company of which the corporation or limited liability company unable to pay such amounts is a wholly owned subsidiary. The personal liability of such officer, employee, member or manager as provided in this subsection survives dissolution, reorganization, bankruptcy, receivership, assignment for the benefit of creditors, judicially confirmed extension or composition, or any analogous situation of the corporation or limited liability company and shall be set forth in a determination or decision issued under s. 108.10.

SECTION 71. Nonstatutory provisions.

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

SECTION 72. Initial applicability.

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

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

(3) The treatment of section 108.04 (16) (a) (intro.) and (c) 1. of the statutes, the renumbering and amendment of section 108.04 (1) (a) of the statutes, and the creation of section 108.04 (1) (a) 1. and 2. of the statutes and, with respect to the reference to section 108.04 (1) (bm) of the statutes, as affected by this act, the treatment of section 108.05 (3) (b) 1. c. of the statutes first apply with

respect to determinations issued under section 108.09 of the statutes on April 6, 2008.

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

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

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

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

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

(9) The treatment of section 108.17 (2c) (a) (intro.), (c), and (f) of the statutes first applies with respect to contributions payable for the first quarter of calendar year 2009.

(10) The treatment of sections 108.17 (7), 108.20 (3), and 108.22 (1) (af) and (am) of the statutes first applies with respect to contribution payments made after December 31, 2008.

(11) The treatment of sections 108.15 (3) (e), 108.151 (1), 108.152 (2) (b), and 108.18 (2) (a), (4) (figure), and (9) (figure) of the statutes first applies with respect to payrolls beginning on January 1, 2009.

(12) The treatment of section 108.22 (1) (c) of the statutes, the renumbering and amendment of section 108.22 (1) (a) (intro.) of the statutes, and the repeal of section 108.22 (1) (a) 1. and 2. of the statutes first apply with respect to reports required to be filed for the 3rd quarter of 2008.

(13) The treatment of section 108.22 (1) (ac) (by SECTION 63) of the statutes first applies with respect to reports required to be filed for the 3rd quarter of 2008.

(14) The treatment of section 108.22 (1) (ac) (by SECTION 64) of the statutes first applies with respect to reports required to be filed for the 3rd quarter of 2009.

SECTION 73. Effective date.

(1) This act takes effect on the first Sunday after publication.
