

No. 63, S.]

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### CHAPTER 483

AN ACT to repeal 108.161; to repeal and recreate 108.02 (5) (f) 2 and 108.15; and to create 108.02 (5) (f) 9 and 108.16 (6) (g) of the statutes, constituting recommendations made to the 1953 legislature pursuant to 108.14 (5m) by the statutory advisory committee, relating to unemployment compensation coverage for public employes and thereby affecting the unemployment reserve fund and appropriations.

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

SECTION 1. 108.02 (5) (f) 2 of the statutes is repealed and recreated to read:

108.02 (5) (f) 2. Employment, of a professional or consulting nature, paid on a per diem or retainer basis.

SECTION 2. 108.02 (5) (f) 9 of the statutes is created to read:

108.02 (5) (f) 9. Past service in a regular annual school-year position (other than teaching) by an individual who still (when claiming benefits) has status therein as a school-year employe.

SECTION 3. 108.15 of the statutes is repealed and recreated to read:

108.15 FINANCING BENEFITS FOR PUBLIC EMPLOYES. (1) BENEFIT PAYMENTS. (a) Benefits shall be payable to any public employe, if unemployed and otherwise eligible, based on his "employment" by any government unit which is an "employer" covered by this chapter. S. 108.03 (2) shall not apply.

(b) The fund including its balancing account is hereby made available to finance such benefits, on a revolving basis, pending reimbursement thereof pursuant to this section.

(2) EXEMPTION OF GOVERNMENT UNITS, FROM ADVANCE CONTRIBUTIONS. Government units are hereby exempted from the contribution requirements of ss. 108.17 and 108.18.

(3) SUBSTITUTE REQUIREMENT. In lieu of such contributions, each government unit shall reimburse the fund for benefits duly charged to its account, at such times and by such due dates as the commission shall by rule prescribe.

(3m) OLD BALANCES. (a) For each government unit, the fund's treasurer shall transfer to its new account hereunder whatever positive net balance remains in its old account in the fund as of the transfer date; and shall write off any negative balance then remaining in any such old account.

(b) As to any government unit which then has a positive net balance in its account but is not otherwise covered by this chapter, benefits based on work for it shall cease when such balance has been used up by a benefit check which equals or exceeds such balance.

(4) EMPLOYER ACCOUNTS FOR GOVERNMENT UNITS. (a) For each government unit covered by this chapter, the fund's treasurer shall maintain an "employer account", as a subaccount of the fund's balancing account.

(b) Each government unit's account shall be duly charged with any benefits based on work for such unit, and shall be duly credited with any reimbursement paid by or for it to the fund.

(c) Any government unit other than a state agency may at any time make payments into its account in the fund pursuant to s. 108.18 (7).

(d) Whenever a government unit's account has a positive net balance no reimbursement of the benefits charged thereto shall be required hereunder.

(e) Whenever a government unit's account has a negative balance, any benefits chargeable to such account shall be duly paid and charged thereto; and reimbursements covering the total negative balance thus resulting shall become due pursuant to this section.

(f) The write-off provisions of s. 108.16 (7) (c) shall not apply to the account of any government unit. In lieu thereof, any such unit may, if the benefits charged to its account hereunder in any calendar year exceed 2 per cent of its "payroll" for that year, request the write-off of such excess at any time within the following calendar year. The fund's treasurer shall in that event determine and write off the amount of such excess, and no reimbursement thereof shall be required hereunder.

(g) If any government unit covered by this chapter requests the commission to maintain separate accounts for parts of such unit which are separately operated or financed, the commission may do so for such periods and under such conditions as it may from time to time determine.

(5) REIMBURSEMENTS. (a) Each government unit which is an "employer" shall include in its budget for each budgetary period an estimated amount for payment of the reimbursements required by this section, including in each case any reimbursement remaining unpaid for the current or any prior period.

(b) The fund's treasurer shall, pursuant to commission rules, bill each such government unit for the reimbursements required under this section, and any reimbursement thus billed shall be promptly paid by such government unit.

(c) Reimbursements due hereunder from budget subdivisions of the state shall be paid pursuant to sub. (7).

(d) Reimbursements due hereunder from other government units shall, if they remain unpaid after their due date, be collected pursuant to sub. (6) or pursuant to any other applicable provision of law.

(6) DELINQUENT PAYMENTS. (a) Any reimbursement, duly billed hereunder, which remains unpaid after its applicable due date is a "delinquent payment" under s. 108.22 (1).

(b) Whenever a government unit's "delinquent payments" (including interest and penalties thereon) total more than the benefits duly charged to such unit's account for the 6 most recent months, a commission deputy shall so determine under s. 108.10.

(c) If such delinquency is finally established pursuant to s. 108.10, the fund's treasurer shall promptly notify such government unit accordingly, and shall also, in case such unit receives a share of any state tax or any type of state aid, certify to the state treasurer the existence and amount of such delinquency.

(d) Upon receipt of such certification, the state treasurer shall withhold, from each sum of any such tax or aid thereafter payable to the government unit, until the delinquency is satisfied, the lesser of the following amounts:

1. The delinquent amount thus certified; or
2. One-half the sum otherwise payable to such government unit.

(e) Any amount withheld by the state treasurer under par. (d) shall be paid by him to the fund's treasurer, who shall duly credit such payment toward satisfying the delinquency.

(7) STATE COMPLIANCE AND APPROPRIATIONS. (a) Each of the state's budget subdivisions is a "government unit" under this section, and shall be and remain a covered "employer" with a separate employer account for all purposes under this chapter.

(b) Each such subdivision's reimbursements payable under this section shall be duly paid to the fund, upon filing by the fund's treasurer, through such subdivision, of a certificate to the director of budget and accounts specifying the amount of reimbursement due and the appropriation apparently chargeable.

(c) Each such subdivision shall have each such reimbursement amount charged to and deducted from its proper fund or appropriation, unless said director certifies that a stated amount thereof cannot be thus charged, in which event that amount shall be charged to the general fund under such certification.

(8) REPORTING. (a) Each government unit which is an "employer" shall give such

suitable benefit notices to its employees as the commission may direct, and shall make benefit reports to the commission under the same conditions as apply to other employers.

(b) Each government unit shall designate one or more officers or employees who shall be responsible for filing the required benefit reports, and shall inform the commission as to the name and address of each person so designated. If it designates more than one such person, it shall specify for what groups or classes of employees each will report. S. 108.24 (2) applies to each person so designated.

(9) TERMINATION. (a) Any government unit which is subject to this chapter solely by its own election may terminate such coverage and election by written notice to the commission, but not before the close of the month in which the commission receives such notice. S. 108.02 (4) (f) and (g) shall not affect any such termination.

(b) In that event, any benefits payable to the employees of such government unit for any week of unemployment completed before the termination date shall be paid; but no other benefits shall become payable to such employees, based on their previous covered work, after any positive net balance then remaining in such unit's account has been used up by a benefit check which equals or exceeds such balance.

(10) ALLOCATING SALARY. In case a government unit, under its salary system, continues and pays a public employee's salary for any day on which he does no work for such unit, the amount of salary he thus receives for any such day shall be considered in determining whether he is unemployed for benefit purposes.

SECTION 4. 108.16 (6) (g) of the statutes is created to read:

108.16 (6) (g) Any payment received for the balancing account under s. 108.15.

SECTION 5. 108.161 of the statutes is repealed.

SECTION 6. 108.14 (13) of the statutes shall apply to all changes effected by this act in ch. 108 of the statutes.

SECTION 7. The changes effected by this act in s. 108.02 (5) (f) of the statutes shall apply to all work done after the close of the calendar week in which this act is officially published.

SECTION 8. The "transfer date" under s. 108.15 (3m) of the statutes, as created by this act, shall be the close of the calendar month in which this act is officially published.

SECTION 9. 108.15 (2) of the statutes, as created by this act, exempting government units from the contributions otherwise required from them by s. 108.17 and s. 108.18 of the statutes, shall apply to any such contributions otherwise required from them which remain unpaid at the close of the calendar week in which this act is officially published.

Approved July 9, 1953.

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