

## Chapter ILHR 130

### WAGES FOR BENEFIT PURPOSES

ILHR 130.03 Treatment of "tips"  
ILHR 130.05 Value of room or meals

ILHR 130.07 Supplemental unemployment benefit plans

Note: Chapter Ind-UC 130 was renumbered to be chapter ILHR 130 under s. 13.93 (2m) (b) 1 and 2, Register, August, 1987, No. 380.

**ILHR 130.03 Treatment of "tips". (1) STATUS OF "TIPS".** (a) Under s. 108.02 (6) Stats., "tips" received by an employe in connection with his employment are not counted as "wages" in determining an employer's "payroll" (for contribution purposes) except as required under ILHR 110.05 (9).

(b) Such "tips" continue to be "wages" for benefit purposes, as specified in sub. (2).

**(2) MEANING OF "BENEFIT PURPOSES".** An employe's "tips" received in connection with his employment by an employing unit shall be treated as "wages" from that employing unit:

(a) In computing the employe's "average weekly wage" and corresponding "weekly benefit rate"; and

(b) In determining whether the employe is unemployed in any given week.

**(3) DETERMINATION OF THE AMOUNT OF TIPS.** (a) If an employe reports to his employer the amount of tips he received in connection with his employment by the employer, the employer shall include the amount thus reported as wages on any benefit report filed under ILHR 123.01 or 123.03.

(b) The employe, in giving notice of his unemployment for a given week, shall report as wages the amount of tips he received in such week in connection with his employment by an employing unit.

History: 1-2-56; am. (2) (intro.) and (a), r. and recr. (3), Register, September, 1968, No. 153, eff. 10-1-68.

**ILHR 130.05 Value of room or meals.** The provisions of ILHR 110.05 (2) shall apply not only for contribution purposes but also for benefit purposes under ch. 108, Stats.

History: Cr. Register, September, 1957, No. 21, eff. 10-1-57.

**ILHR 130.07 Supplemental unemployment benefit plans.** Benefits paid to claimants under any of the supplemental unemployment benefit plans described in ILHR 110.05 (4) shall not be treated as "wages" for benefit purposes under ch. 108, Stats.

History: Cr. Register, September, 1957, No. 21, eff. 10-1-57.