

Chapter ILHR 111

QUARTERLY WAGE REPORTING PROCEDURES

ILHR 111.001	Definitions	ILHR 111.05	Original reports required; mailing of reports and magnetic media
ILHR 111.01	Purpose	ILHR 111.06	Correcting prior wage reports
ILHR 111.02	Wage reporting procedures; health insurance information; due dates	ILHR 111.07	Delinquent reports and payments
ILHR 111.03	Processing of reports		
ILHR 111.04	Types of wage reports		

ILHR 111.001 Definitions. In this chapter:

(1) "Constructively paid" means wages paid by an employer which are set apart in such a way that the employe may draw the wages without any substantial limitations or restrictions.

(2) "Contribution report" means the written document in which an employer makes a quarterly report of total employment and wages to the department.

(3) "Covered wages" means wages less the exclusion under s. 108.02 (15) (L), Stats., and any applicable exclusions under s. 108.02 (15) (k), Stats., unless the wages attributed to an exclusion under s. 108.02 (15) (k), Stats., are subject to a tax under the Federal Unemployment Tax Act and are not subject to a tax under any other unemployment compensation law.

(4) "Department" means the department of industry, labor and human relations.

(5) "Employee" has the meaning designated in s. 108.02 (12), Stats.

(6) "Employer" has the meaning designated in s. 108.02 (13), Stats.

(7) "Employment" has the meaning designated in s. 108.02 (15), Stats.

(8) "Quarter" has the meaning designated in s. 108.02 (21m), Stats.

(9) "Wage report" has the meaning designated in s. 108.205, Stats.

(10) "Wage reporting" means the procedure by which employers comply with the wage reporting requirements under s. 108.205, Stats.

History: Cr. Register, February, 1989, No. 398, eff. 3-1-89.

**ILHR 111.01 Purpose.** (1) Federal law requires every state to have a system for employers to file quarterly wage reports with an agency of each state. 1987 Wisconsin Act 38 implemented the federal wage reporting requirements by requiring each employer to file with the department, in such form as the department by rule may require, a quarterly wage report for each employe who is employed by the employer during the applicable quarter.

(2) This chapter specifies the procedures by which employers may comply with the quarterly wage reporting requirements. The chapter also considers such matters as the information required in the various

reports, the methods by which employers make corrections to reports, and fees assessed for violation of the reporting requirements.

History: Cr. Register, February, 1989, No. 398, eff. 3-1-89.

**ILHR 111.02 Wage reporting procedures; health insurance information; due dates.** (1) (a) Under s. 108.205, Stats., each employer shall submit a wage report to the department. The report shall contain the name, social security number and the amount of covered wages paid or constructively paid to each employee who is employed by the employer during the quarter. Each employer shall make certain that the amount specified as covered wages on the contribution report equals the total wages reported for all employees on the wage report.

(b) Each employer shall notify the department as to whether or not it provides access to a health insurance plan for any of its employees.

(2) Under s. 108.205, Stats., the due dates for each wage report are as follows:

(a) The wage report covering the months of January, February and March is due on the following April 30th;

(b) The wage report covering the months of April, May and June is due on the following July 31st;

(c) The wage report covering the months of July, August and September is due on the following October 31st;

(d) The wage report covering the months of October, November and December is due on the following January 31st.

(3) A wage report which is delivered other than by mail is timely under sub. (2), if it is received by the department no later than the due date or, if the due date falls on a Saturday, Sunday or legal holiday under state or federal law, by the next following day which is not a Saturday, Sunday or legal holiday under state or federal law. A wage report which is mailed is timely if it is either postmarked by the due date or received by the department no later than 3 days after the due date.

(4) For the procedures to follow in completing and submitting contribution reports, see ch. ILHR 110.

Note: The department of health and social services uses the insurance coverage information obtained under s. ILHR 111.02 (1) (b) to control abuse and determine the availability of reimbursement for charges incurred by individuals eligible for the Medicaid program.

History: Cr. Register, February, 1989, No. 398, eff. 3-1-89.

**ILHR 111.03 Processing of reports.** (1) Each employer shall submit the wage reports on forms provided by the department, on magnetic media in a format authorized by the department, or on other media authorized by the department.

(2) Each employer which uses a printed medium shall type or print the information in the format specified by the department on the form or template. Employers which use a computer printout may use unlined 8½" by 11" white paper.

History: Cr. Register, February, 1989, No. 398, eff. 3-1-89.

**ILHR 111.04 Types of wage reports.** (1) **EMPLOYERS WITH FEWER THAN 10 EMPLOYEES.** An employer with fewer than 10 employees to report for the Register, November, 1989, No. 407

quarter may submit its contribution data and wage record data on the Combined Quarterly Contribution Report and Wage Report (Form UC-101A), or file its contribution data on the Quarterly Contribution Report (Form UCT-101), and submit its wage record data on a medium approved by the department.

(2) **EMPLOYERS WITH 10 OR MORE EMPLOYEES.** An employer with 10 or more employees to report for the quarter shall submit its contribution data on the Quarterly Contribution Report (Form UCT-101). The employer may submit its wage record data on the Quarterly Wage Report for use in a typewriter (Form UC-7823), or on the Quarterly Wage Report for use in computer printers (Form UC-7827), or use another medium approved by the department.

History: Cr. Register, February, 1989, No. 398, eff. 3-1-89.

**ILHR 111.05 Original reports required; mailing of reports and magnetic media.** Each employer shall file original forms with the department for all printed, typed and computer-generated contribution reports and wage reports. Each employer shall mail the wage report and contribution report according to the instructions furnished on the contribution report which the department mails to each employer.

History: Cr. Register, February, 1989, No. 398, eff. 3-1-89.

**ILHR 111.06 Correcting prior wage reports.** (1) Each employer shall notify the department of any corrections which are necessary on wage reports. An employer which desires to make a correction to a prior wage report should consult either the departmental booklet, Employer's Guide to Wage Reporting, or the booklet, Employer's Guide to Magnetic Tape Reporting.

(2) Employers with corrections to reports shall mail corrections to the Department of Industry, Labor and Human Relations, Unemployment Compensation Division, Attention: Wage Record Unit, P.O. Box 7962, Madison, Wisconsin 53707.

(3) The department shall accept replacement data to correct wage information previously reported on magnetic file. The employer should contact the magnetic media coordinator for additional information on the procedure to follow in providing the correct wage information.

History: Cr. Register, February, 1989, No. 398, eff. 3-1-89.

**ILHR 111.07 Delinquent reports and payments.** (1) **POLICY.** Timely filing of employe wage data is essential for effectively verifying eligibility for programs such as child support enforcement, aid to families with dependent children, medical assistance and food stamps, for efficient administration of wage reporting and for timely payment of unemployment benefits.

(2) **DELINQUENT CONTRIBUTION REPORTS.** An employer shall file the contribution report, contribution payment, and the wage report promptly to avoid the assessment of tardy filing fees and interest charges. Under s. 108.22, Stats., an employer which is tardy in filing the contribution portion of the reporting package, tardy in filing a separate contribution report or tardy in payment shall pay a \$15.00 tardy filing fee. Interest shall accrue on the amount of contribution due at a rate of 1.0% per month or fraction of a month.

Register, November, 1989, No. 407

(3) **DELINQUENT WAGE REPORTS.** Under s. 108.22, Stats., an employer which is tardy in filing the wage report or which does not file such a report incurs a separate fee. An employer which fails to file a wage report by the appropriate method under s. ILHR 111.04 shall be considered not to have filed a report. The department may consider an employer which fails to complete all entries in a wage report not to have filed a report. The amount of the fee is dependent upon the number of employes that appears on the wage report, as follows:

Figure ILHR 111.07 (3):

Total Employes in the Quarter	Tardy Filing Fee
1 - 100	\$ 15
101 - 200	\$ 40
201 - 300	\$ 65
301 - 400	\$ 90
401 or more	\$115

(4) **URGENT REQUEST WAGE REPORTS; SPECIAL CIRCUMSTANCES.** Under s. 108.04 (13) (b), Stats., the department may require an employer to complete an Urgent Request for Wages (Form UCB-719), in any instance where an employe claims unemployment benefits based on services performed for the employer and the department has no record from the employer showing the performance of these services. An employer which is tardy in filing this wage report or which does not file such a report shall pay a \$15.00 tardy filing fee. A report which is received by the department more than 7 days after mailing to the employer is tardy.

(5) **WAIVER OF TARDY FILING FEES.** Notwithstanding s. 108.205, Stats., the department may waive any tardy filing fee otherwise imposed upon an employer under s. 108.22 (1) (a), Stats., as the fees relate to wage reports covering the period from January 1, 1988 to March 31, 1989, unless the department determines that an employer intentionally files a tardy report or intentionally fails to file a report. Beginning with the second quarter of 1989, the department shall waive the fee for tardy filing of the wage report or failure to file the wage report if the failure is for a reason which is beyond the control of the employer.

History: Cr. Register, February, 1989, No. 398, eff. 3-1-89; am. (4), Register, November, 1989, No. 407, eff. 12-1-89.