

## Chapter ILHR 123

## REPORTS AS TO BENEFITS

ILHR 123.01 Benefit reports, by the employer  
ILHR 123.03 "Final" work record report

Note: Chapter Ind-UC 123 was renumbered to be chapter ILHR 123 under s. 13.93 (2m) (b) 1 and 2, Register, August, 1987, No. 380.

**ILHR 123.01 Benefit reports, by the employer.** Pursuant to ss. 108.04 (13) and 108.14 (2), Stats., in order to determine benefit claims, the department hereby requires 2 types of benefit reports from employers, and prescribes as follows concerning the filing of such reports.

(1) **TIME OF FILING.** Benefit reports are required of employers on request, to be filed within the time-limit specified on such request.

(2) **PLACE OF FILING.** Each benefit report requested from an employer shall be filed by him with the employment security office specified thereon for such filing.

(3) **TYPE OF REPORT.** One of 2 types of benefit reports will be required, depending on the circumstances of the benefit claim, as follows:

(a) The "*Work Record Report*" (form UC-203) will be required when an employe's claim requires a determination of his qualification for benefits, or of the amount of his benefit credits, as well as a determination of his eligibility for his current period of unemployment.

(b) The "*Eligibility Report*" (form UC-23) will be required where the employe who is claiming benefits has benefit credits previously allowed and still available, so that only his eligibility for his current period of unemployment need be determined.

(4) **TARDY OR INCOMPLETE FILING OF A WORK RECORD REPORT (form UC-203).** (a) *The required report.* Section 108.04 (13) (c), Stats., refers to "the required report on the eligibility, weekly benefit rate and credit weeks of an employe". That means a work record report (form UC-203), requested from an employer. To file "the required report" the employer must file the requested report-form both promptly and completely. Otherwise he "fails to file the required report", within the meaning of s. 108.04 (13) (c) Stats.

(c) *Tardy filing, after due notice.* The employer shall be deemed to have failed, after due notice, to file the required report if a request therefor was mailed to him but more than 7 days elapsed between the employment security division's mailing date, imprinted on the earliest request for that report, and the date on which the report-form was received from the employer by the employment security office specified thereon.

(d) *Incomplete filing.* An incomplete work record report, even when thus received within those 7 days, shall likewise constitute a failure by the employer after due notice to file "the required report" in case benefits are delayed by his failure to complete any item required by the report-form.

(e) *Required items.* A work record report is incomplete, when filed, unless it includes:

1. The information required to determine the employee's weekly benefit rate; and
2. The number of the employee's credit weeks; and
3. The employee's last date of work for the employer within the applicable base period; and
4. The information requested as to the employee's holiday, vacation and dismissal pay; and
5. A signature on behalf of the employer.

(5) **EFFECT OF TARDY FILING OF AN ELIGIBILITY REPORT (form UC-23).** If an employer's eligibility report for an employee is not received by the office specified thereon within 7 days after such report was requested, that fact will be taken as an admission that no eligibility question exists as to the employee's current claim, and benefits will be allowed accordingly. If the employer's report is received after said 7-day period has elapsed, it will be effective in reducing benefits only as to benefit checks paid after the date on which the report was received.

(6) **EFFECT OF AMENDED REPORTS.** Pursuant to ss. 108.03 (3) and 108.04 (13), Stats., if an employer files an amended work record report or eligibility report or otherwise raises a new issue as to an employee's eligibility or changing the wages or weeks used in determining benefits, such amended report or notice of new issue will be effective in reducing benefits only as to benefit checks paid after the date on which the amended report or notice was received.

**History:** 1-2-56; r. (4) (b), Register, August, 1957, No. 20, eff. 9-1-57; am. (1), (2), (3) (a), (4), (5) and (6), Register, September, 1968, No. 153, eff. 10-1-68; am. Register, January, 1975, No. 229, eff. 2-1-75.

**ILHR 123.03 "Final" work record report.** (1) When requested by the employment security division, an employer shall promptly file a "final" work record report.

(2) On such a report the employer shall list every employe who worked for him in employment covered under ch. 108, Stats., in the period specified thereon. For each such employe he shall report such information (including the wages and work-weeks from him in such period) as the report may require.

(3) The division shall request such a final report if it determines that:

- (a) Section ILHR 115.01 (8) applies, or
- (b) The employer has ceased to have employes, has gone out of business, or has terminated his coverage under ch. 108, Stats., without providing assurance satisfactory to the division that he will promptly file any work record report which may be requested of him under s. ILHR 123.01.

**History:** 1-2-56; r. and recr. Register, September, 1968, No. 153, eff. 10-1-68; am. Register, January, 1975, No. 229, eff. 2-1-75.