

Chapter ILHR 102

CONTRIBUTION RATES

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ILHR 102.001 Definitions. Unless the context clearly indicates a different meaning, the definitions in ch. ILHR 100 apply to this chapter.

History: Cr. Register, September, 1995, No. 477, eff. 10-1-95.

ILHR 102.01 Purpose. This chapter specifies the initial contribution rates for certain categories of employers.

History: Emerg. cr. eff. 2-19-93; cr. Register, May, 1993, No. 449, eff. 6-1-93.

ILHR 102.02 New construction industry employers; initial contribution rates. (1) Under s. 108.18 (2) (c), Stats., an employer engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing, or similar construction projects shall pay contributions for each of the first 2 calendar years at the average rate for

construction industry employers as determined by the department.

(2) The department shall examine the factors enumerated in this section to determine whether an employer is "engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing or similar construction projects" within the meaning of s. 108.18 (2) (c), Stats. The department shall first determine whether the employer's primary type of business activity is one of the activities specified in Figure ILHR 102.02 (2), which enumerates certain business activities listed in Major Group 17 -- Construction -- Special Trade Contractors in the Standard Industrial Classification (SIC) Manual furnished by the Federal government. [See Figure ILHR 102.02 (2) following]

Figure ILHR 102.02 (2):

Industry No. 1711 PLUMBING, HEATING AND AIR CONDITIONING	Solar reflecting insulation film--contractors
Air system balancing and testing--contractors	
Air conditioning, with or without sheet metal work--contractors	1743 TERRAZZO, TILE, MARBLE, AND MOSAIC WORK
Boiler erection and installation--contractors	Tile installation, ceramic--contractors
Fuel oil burner installation and servicing--contractors	Tile setting, ceramic--contractors
Furnace repair--contractors	1751 CARPENTRY WORK
Gasoline hookup--contractors	Joinery, ship--contractors
Heating equipment installation--contractors	Ship joinery--contractors
Heating, with or without sheet metal work--contractors	Store fixture installation--contractors
Lawn sprinkler system installation--contractors	
Plumbing repair--contractors	1752 FLOOR LAYING AND OTHER FLOOR WORK, NOT ELSEWHERE CLASSIFIED
Refrigeration and freezer work--contractors	Linoleum installation--contractors
Water system balancing and testing--contractors	Parquet flooring--contractors
	Resilient floor laying--contractors
1721 PAINTING AND PAPER HANGING	Vinyl floor tile and sheet installation--contractors
Electrostatic painting on site (including of lockers and fixture)--contractors	
Paper hanging--contractors	1771 CONCRETE WORK
Ship painting--contractors	Grouting work--contractors
Whitewashing--contractors	
	1781 WATER WELL DRILLING
1731 ELECTRICAL WORK	Servicing water wells--contractors
Burglar alarm installation--contractors	
Cable splicing, electrical--contractors	1796 INSTALLATION OR ERECTION OF BUILDING EQUIPMENT, NOT ELSEWHERE CLASSIFIED
Cable television hookup--contractors	Dismantling of machinery and other industrial equipment--contractors
Communications equipment installation--contractors	Dust collecting equipment installation--contractors
Electronic control system installation--contractors	Installation of machinery and other industrial equipment--contractors
Fire alarm installation--contractors	Machine rigging--contractors
Intercommunications equipment installation--contractors	Millwrights
Sound equipment installation--contractors	Power generating equipment installation--contractors
Telecommunications equipment installation--contractors	
Telephone and telephone equipment installation--contractors	
1742 PLASTERING, DRYWALL, ACOUSTICAL, AND INSULATION WORK	

Figure ILHR 102.02 (2):

1799 SPECIAL TRADE CONTRACTORS, NOT ELSEWHERE CLASSIFIED

Antenna installation, except household type—contractors

Artificial turf installation—contractors

Awning installation—contractors

Bath tub refinishing—contractors

Boring for building construction contractors

Cable splicing service, non-electrical contractors

Caulking (construction)—contractors

Cleaning building exteriors—contractors

Cleaning new buildings after construction—contractors

Coating of concrete structures with plastics—contractors

Core drilling for building construction—contractors

Counter top installation—contractors

Dampproofing buildings—contractors

Dewatering—contractors

Diamond drilling for building construction—contractors

Epoxy application—contractors

Fence construction—contractors

Fireproofing buildings—contractors

Gas leakage detection—contractors

Gasoline pump installation—contractors

Glazing of concrete surfaces—contractors

Grave excavation—contractors

House moving—contractors

Insulation of pipes and boilers—contractors

Lead burning—contractors

Lightning conductor erection—contractors

Mobile home site setup and tie down—contractors

Ornamental metalwork—contractors

Paint and wallpaper stripping—contractors

Plastics wall tile installation—contractors

Posthole digging—contractors

Sandblasting of building exteriors—contractors

Scaffolding construction—contractors

Service and repair of broadcasting stations—contractors

Service station equipment installation, maintenance, and repair—contractors

Steam cleaning of building exteriors—contractors

Television and radio stations, service and repair of—contractors

Test boring for construction—contractors

Tile installation, wall plastics—contractors

Tinting glass—contractors

Wallpaper removal—contractors

Waterproofing—contractors

Weather stripping—contractors

Window shade installation—contractors

(3) (a) If the employer's primary type of business activity is specified in Figure ILHR 102.02 (2), the department may not consider the employer as being within the provisions of s. 108.18 (2) (c), Stats. If the employer's primary type of business activity in this state is listed in Major Group 15 – Building Construction – General Contractors and Operative Builders or in Major Group 16 – Heavy Construction Other Than Building Construction – Contractors in the Standard Industrial Classification (SIC) Manual or is listed in Major Group 17 but not in Figure ILHR 102.02 (2), the department shall consider the following factors to determine whether the employer is an employer to which the provisions of s. 108.18 (2) (c), Stats., apply:

1. Whether the primary business activity of the employer in this state involves the improvement of real property rather than improvement or refurbishing of personal property; and

2. Whether employers within the same listing in the Standard Industrial Classification (SIC) Manual as the employer customarily suspend or significantly curtail business operations in this state for regularly recurring periods because of climatic conditions or because of the seasonal nature of the employment.

(b) If the department determines that either of the factors under par. (a) 1. or 2. is present, the employer shall be deemed to be an employer to which the provisions of s. 108.18 (2) (c), Stats., apply.

History: Cr. Register, June, 1990, No. 414, eff. 7-1-90; emerg. renum. from ILHR 110.15, eff. 2-19-93; renum. from ILHR 110.15, Register, May, 1993, No. 449, eff. 6-1-93.

ILHR 102.03 Payors of sickness or accident disability payments: contribution rates. A person not previously subject to the contribution provisions under ch. 108, Stats., which becomes an employer subject to these provisions because of sickness or accident disability payments under s. ILHR 110.06, shall be subject to the initial contribution rate under s. 108.18, Stats., for each of the first 2 calendar years.

History: Emerg. renum. from ILHR 110.11 (8) and am., eff. 2-19-93; renum. from ILHR 110.11 (8) and am., Register, May, 1993, No. 449, eff. 6-1-93.