

## Chapter DWD 130

### WAGES FOR BENEFIT PURPOSES

DWD 130.001 Definitions.  
DWD 130.03 Treatment of "tips".

DWD 130.05 Value of room or meals.  
DWD 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; Chapter ILHR 130 was revised under s. 13.93 (2m) (b) 5., Stats., Register, November, 1989, No. 407. Chapter ILHR 130 was renumbered Chapter DWD 130 under s. 13.93 (2m) (b) 1., Stats., and corrections made under s. 13.93 (2m) (b) 6. and 7., Stats., Register, June, 1997, No. 498.

**DWD 130.001 Definitions.** Unless the context clearly indicates a different meaning, the definitions in ch. DWD 100 apply to this chapter.

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

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

**Note:** ILHR 110.05 (9) was repealed eff. 7-1-90.

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

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

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

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

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

(b) The employee, in giving notice of unemployment for a given week, shall report as wages the amount of tips received in such week in connection with the 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.

**DWD 130.05 Value of room or meals.** The provisions of s. DWD 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.

**DWD 130.07 Supplemental unemployment benefit plans.** Benefits paid to claimants under any of the supplemental unemployment benefit plans described in s. DWD 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.