

## Chapter DWD 111

### QUARTERLY WAGE REPORTING PROCEDURES

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**Note:** Chapter ILHR 111 was renumbered Chapter DWD 111 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 111.001 Definitions.** Unless the context clearly indicates a different meaning, the definitions in ch. DWD 100 apply to this chapter.

**History:** Cr. Register, February, 1989, No. 398, eff. 3-1-89, renum. (intro.) to be 111.001 and am., renum. (8) to (10) to be 100.02 (48), (68) and (69), r. (1) to (7), Register, September, 1995, No. 477, eff. 10-1-95.

**DWD 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 Wis. 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 employee 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.

**DWD 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 post-marked 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. DWD 110.

**Note:** The department of health and social services uses the insurance coverage information obtained under s. DWD 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.

**DWD 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 8 1/2" by 11" white paper.

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

**DWD 111.04 Types of wage reports. (1)** EMPLOYERS WITH FEWER THAN 10 EMPLOYEES. An employer with fewer than 10 employees to report for the 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.

**DWD 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.

**DWD 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 the departmental booklet, Unemployment Insurance Handbook for Employers.

**(2)** Employers with corrections to reports shall mail corrections to the Department of Workforce Development, Unemployment Insurance 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; am. (1) and (2), Register, September, 2000, No. 537, eff. 10-1-00.