



1995 ASSEMBLY BILL 651

October 27, 1995 - Introduced by Representatives VRAKAS and VANDER LOOP, cosponsored by Senators ZIEN and BRESKE. Referred to Committee on Labor and Employment.

1 **AN ACT to repeal** 108.04 (1) (gm) 1. and 2., 108.04 (8) (g), 108.05 (1) (d) and (e),
2 108.09 (4) (f) and 108.09 (4) (i); **to renumber** 108.02 (12) (b) 1. and 2., 108.02
3 (12) (c), 108.02 (12) (e), 108.04 (1) (gm) 3. to 5. and 108.09 (4) (h); **to renumber**
4 **and amend** 108.02 (12) (b) (intro.), 108.04 (1) (gm) 6., 108.09 (4) (g) and 108.09
5 (4) (hm); **to amend** 108.02 (12) (a), 108.02 (12) (f), 108.02 (15m) (intro.), 108.02
6 (26) (c) 5., 108.04 (2) (a) 2., 108.04 (2) (e), 108.04 (7) (r), 108.04 (11) (b) 1., 108.04
7 (17) (c) (intro.), (f) and (i), 108.05 (1) (f) (intro.), 108.05 (7) (f) 2., 108.05 (9),
8 108.06 (2) (a) (intro.), 108.07 (3), 108.07 (3m), 108.07 (5) (c), 108.13 (title) and
9 (1) to (3), 108.14 (8n) (e), 108.141 (1) (d) and (7) (a), 108.15 (3) (a) and (e) and
10 (9) (a) and (c), 108.151 (1), (2) (b) and (6) (a), 108.16 (6m) (a), 108.18 (2) (a), (b)
11 (intro.), (c) and (d), 108.18 (2) (d) and 185.981 (5); **to repeal and recreate**
12 108.09 (4) (c) to (e); and **to create** 71.67 (7), 108.02 (12) (b), 108.04 (1) (gm) 4.,
13 108.05 (1) (g) and (h), 108.05 (10), 108.07 (3r), 108.07 (8), 108.09 (2) (bm), 108.09
14 (4) (a) (title), 108.09 (4) (b) (title), 108.09 (4) (f) (title), 108.09 (4s), 108.13 (5) and
15 108.135 of the statutes; **relating to:** various changes in the unemployment
16 compensation law, unemployment compensation coverage for employes of
17 cooperative sickness care associations and withholding of certain amounts from

1 unemployment compensation for payment of income taxes and providing a
2 penalty.

Analysis by the Legislative Reference Bureau

This bill makes various changes in the unemployment compensation law and related provisions. Significant provisions include:

BENEFIT RATE CHANGES

Currently, weekly unemployment compensation benefit rates for total unemployment range from \$50 for an employe who accrues wages (or certain other amounts treated as wages) of at least \$1,250 during at least one quarter of the employe's base period (period preceding a claim during which benefit rights accrue) to \$266 for an employe who accrues wages (or certain other amounts treated as wages) of at least \$6,650 during any such quarter. The bill increases weekly benefit rates for weeks of unemployment beginning on January 7, 1996, and before January 5, 1997, to rates ranging from \$52 for an employe who accrues wages (or certain other amounts treated as wages) of at least \$1,300 during at least one quarter of the employe's base period to \$274 for an employe who accrues wages (or certain other amounts treated as wages) of at least \$6,850 during any such quarter; and beginning on or after January 5, 1997, to rates ranging from \$53 for an employe who accrues wages (or certain other amounts treated as wages) of at least \$1,325 during at least one quarter of the employe's base period to \$282 for an employe who accrues wages (or certain other amounts treated as wages) of at least \$7,050 during any such quarter.

OTHER BENEFIT CHANGES

Employe status

Currently, in order to be eligible to claim benefits, an individual must, in addition to other requirements, be an "employe" as defined in the unemployment compensation law. Generally, an "employe" is an individual who performs services for an employer in employment covered under the unemployment compensation law, whether or not the individual is directly paid by the employer. However, an individual is not an "employe" if the individual performs services as an independent contractor. An independent contractor is an individual who has been and will continue to be free from the employer's control or direction over the performance of his or her services both under his or her contract and in fact, and whose services are performed in an independently established trade, business or profession in which the individual is customarily engaged. The bill retains this test of independent contractor status for individuals performing services in a capacity as a contract operator with a carrier or as a skidding operator or piece cutter with a forest products manufacturer or a logging contractor, but establishes a new test of independent contractor status in all other cases. Under the new test, an individual performing services as an independent contractor must hold or have applied for an employer identification number with the federal internal revenue service or must have filed

business or self-employment income tax returns with the federal internal revenue service in the previous year, and must meet at least 6 of 8 other conditions concerning the individual's relationship to or direction or control over his or her business or the services that he or she performs. The bill also deletes a requirement for the department of industry, labor and human relations (DILHR) to promulgate rules to ensure the consistent application of requirements for determining "employee" status.

Educational employes

Currently, an employe of an educational service agency, including a cooperative educational service agency (CESA), which provides services to or on behalf of an educational institution, who provides services under an employment contract which does not require the performance of services on a year-round basis is ineligible to receive benefits based on those services for any week which occurs between 2 successive academic years or terms, or during an established and customary vacation period or holiday recess, if the employe has reasonable assurance of continued employment by an educational service agency and, except after a vacation period or holiday recess, in a similar capacity. In addition, if an employe performed those services in a professional capacity, the employe is ineligible to receive benefits between nonsuccessive regular terms, if the employe has reasonable assurance of continued employment in a similar capacity. The bill provides that this denial is limited to an employe who provides those services in a school or other educational institution or to or on behalf of such an institution.

Procedure for establishing a benefit year

Currently, a claimant may establish a benefit year (period during which benefits are potentially payable) by written request to DILHR, filed in the manner DILHR prescribes by rule. The bill deletes the requirement for a claimant to establish a benefit year by written request, thus permitting DILHR to accept a telephone request to establish a benefit year.

Registration for work

Currently, a claimant is eligible to receive benefits for a week in which the claimant receives no wages only if, as of that week, the claimant has registered for work at a public employment office unless DILHR, by rule, waives this requirement under specified conditions. The bill deletes the requirement that registration for work be performed at a public employment office, thus permitting registration by telephone, electronic transmission or other means.

Payment of benefits on behalf of deceased claimants

Currently, an individual must, in addition to other requirements, be able to work and be available for work during a week in order to be eligible to receive benefits for that week. As interpreted by DILHR, this requirement does not disqualify an individual from receiving benefits if the individual is unable to work or unavailable for work during some portion of that week under certain circumstances. Currently, if an employe dies after the end of a week in which the employe qualifies to receive benefits, DILHR may pay the benefits to another suitable person, such as a spouse, instead of to the employe's estate. The bill permits DILHR, in the event that it considered a claimant to be able to work and available for work during a week in

which the claimant died, to pay any benefits payable to the claimant for that week to another suitable person instead of to the claimant's estate.

Employment by family owned corporations

Currently, the wages accruing to an individual that are used to compute the total benefits payable to the individual may not exceed 10 times the individual's weekly benefit rate based solely on employment by a business in which the individual or a family member of the individual owns or controls a significant interest. This limitation does not apply if the individual is employed by a family owned corporation and loses his or her employment because of involuntary cessation of business by the corporation under certain circumstances. Currently, with certain exceptions, if an employe voluntarily terminates his or her work, the employe is ineligible to receive benefits until 4 weeks after the end of the week in which the termination occurred and until the employe earns wages equal to 4 times the employe's weekly benefit rate by performing work which is covered under the unemployment compensation law of any state or the federal government. An employe who has a significant ownership interest in a family corporation is not considered to have voluntarily terminated work, and is not subject to the requalification requirement, if the employe loses his or her work because of involuntary cessation of business by the corporation under those same circumstances. The circumstances include, with certain exceptions, assignment for the benefit of creditors, surrender to one or more secured creditors or lienholders, or sale, due to economic inviability, of 75% or more of the assets of the corporation. The bill permits these circumstances to include any combination of assignment, surrender or sale, due to economic inviability, of the assets of the corporation which, in the aggregate, equals 75% or more of those assets.

Currently, a family owned corporation includes only a corporation in which 25% or more of the ownership interest is or was owned or controlled by a claimant or in which 50% or more of the ownership interest is or was owned or controlled by a claimant or by a claimant's spouse or child or a claimant's parent if the claimant is under the age of 18, or by a combination of 2 or more of them. The bill changes the definition of a family owned corporation, for purposes of the exclusion from the requalification requirement only, to include, in addition, a corporation in which the employe claiming benefits owns or controls any ownership interest and a corporation in which 50% or more of the ownership interest is or was owned or controlled by one or more brothers or sisters of a claimant or by a combination of one or more brothers or sisters and one or more family members to whom the law applies currently.

Income tax withholding

Currently, DILHR does not withhold income taxes from benefit checks. The bill directs DILHR, upon request of any claimant, to withhold an amount from each benefit check specified under federal law for federal income tax and, if DILHR permits, an amount for Wisconsin state income tax determined at a rate prescribed by DILHR. DILHR is directed to pay the amounts deducted to the federal internal revenue service or to the state department of revenue. The bill further directs DILHR to round down all benefit checks from which taxes are withheld to the next lowest whole dollar, if the checks would not otherwise be payable for an even dollar amount.

Other deductions

The bill authorizes DILHR to make a deduction from a claimant's benefit payments (with or without consent of a claimant) for any purpose that is permitted by federal law, subject to the same rounding requirement that governs income tax withholding. Currently, no such authority exists.

Offset of benefit amounts resulting from pension payments

Currently, if benefits are payable to a claimant for any week for which the claimant also receives a pension payment from an employer by which the claimant was employed during his or her base period (period preceding a benefit claim during which benefit rights accrue), and the pension payment is not received under the social security or railroad retirement act, and the claimant performed work for that employer since the start of the claimant's base period which affected the claimant's eligibility for or increased the claimant's pension payment, the benefit payments are reduced for that week by 50% or by the percentage of the employer's contribution, if that percentage is more or less than 50%. Under the bill, the benefit payments are reduced by 50% of the weekly pension amount or by the percentage of the employer's contribution, if that percentage is more or less than 50%.

TAX CHANGES***Initial contribution rate for new employers***

Currently, with certain exceptions, each new employer, other than a governmental unit or nonprofit organization that elects to reimburse the unemployment reserve fund for the cost of any benefits charged to its account, must pay contributions (taxes) to the unemployment reserve fund at the rate of 2.7% of its annual payroll, excluding any portion of that payroll consisting of wages of more than \$10,500 paid to any employe, for the first 2 calendar years in which contributions are credited to its account. If a new employer's account is overdrawn, it may be required to pay contributions equal to an additional 1.3% of its annual taxable payroll. With certain exceptions, a new employer having an annual taxable payroll exceeding \$10,000,000 may elect to pay contributions at a rate of 1% of its annual taxable payroll for the first 2 calendar years that it is an employer, but if the employer's account is overdrawn, it must pay contributions equal to the amount of the overdraft. After the first 2 calendar years, the contribution rate of an employer depends on the ratio of the balance in its account to its annual taxable payroll.

This bill applies the initial contribution rate for new employers for a period of 3 calendar years, subject to the current exceptions.

Exemption of certain payments from contribution requirements

Currently, if an employer pays an employe's share of the federal social security tax rather than deducting the share from the employe's wages, that payment is not a part of the employer's taxable payroll on the basis of which the employer's contributions are assessed. Under the bill, these payments are excluded from wages for purposes of an employer's taxable payroll only with respect to remuneration paid to an employe for domestic service in a private home of the employer or for agricultural labor.

Charging of benefits based on employment from a previous claim

Currently, a claimant's base period is the first 4 of the 5 most recently completed calendar quarters preceding a claimant's benefit year. When a claimant qualifies for benefits, with certain exceptions, the accounts of the employer or employers that employed the claimant during his or her base period are charged for the benefits in proportion to the total amount of wages paid or treated as having been paid to the claimant by each employer during his or her base period. The bill provides that, if a claimant has been paid or is treated as having been paid wages with respect to work performed for an employer that is subject to a contribution requirement (a requirement to pay taxes) and that has been charged for benefits paid to that claimant in an immediately preceding benefit year, the benefits are charged to the fund's balancing account instead of to the account of that employer if the claimant has not had employment with that employer since the start of the immediately preceding benefit year. (All employers that are subject to a contribution requirement pay contributions to the balancing account.)

Charging of certain benefits for prisoners

Currently, with certain exceptions, if a claimant has employment with an employer in his or her base period, DILHR charges the account of that employer for the cost of benefits payable to the claimant based on that employment. The bill provides that if a claimant is a prisoner of a state prison and has employment with an employer other than the department of corrections or a private business leasing space within a state prison, and the claimant's employment ends because conditions of incarceration or supervision make it impossible to continue the employment, DILHR shall charge the cost of benefits otherwise chargeable to the account of any employer that is subject to a contribution requirement to the balancing account of the unemployment reserve fund instead of to the account of that employer.

Charging of benefits received during certain continuing employment

Currently, with certain exceptions, the cost of benefits payable to a claimant is chargeable to the employer or employers for whom the claimant worked during his or her base period. However, if a claimant earns wages for any week of his or her benefit year for work performed for an employer from whom the claimant earned wages during his or her base period equal to at least 3.8% of the wages paid by that employer to the claimant during the 2 quarters in the claimant's base period in which the highest wages were paid by that employer to the claimant, the cost of benefits otherwise chargeable to that employer for that week is charged to the balancing account of the unemployment reserve fund (or, in the case of an employer that is not subject to a contribution requirement, is paid from revenues derived from interest and penalty assessments under the unemployment compensation law). Sick pay, holiday pay, vacation pay or termination pay received by a claimant from an employer or amounts treated as wages that would have been earned had a claimant accepted work available with his or her employer are treated in the same manner as wages for purposes of determining the account to which benefits are chargeable. The bill provides for charges of such benefits to the balancing account of the unemployment reserve fund or payment from interest and penalty revenues if the claimant's wages earned, received or treated as being received from an employer for

any week are equal to at least 6.4% of the wages paid by that employer to the claimant during the same quarter of the prior calendar year as the quarter which includes that week.

OTHER CHANGES

Failure to file timely appeals and failure to appear at hearings

Currently, a party to a determination of DILHR concerning a disputed issue under the unemployment compensation law may request a hearing within 14 days after issuance of the determination. If a party files a request for hearing which is not timely, the appeal tribunal (hearing examiner) must dismiss the request for hearing unless the party shows probable good cause for failure to appear. If the party who requests a properly-noticed hearing fails to appear at the hearing, the tribunal may dismiss the request for hearing. If the other party fails to appear, the tribunal must proceed with the hearing and may issue a decision. However, if a party who fails to appear provides a written excuse within 21 days after a decision is issued, and if the excuse establishes probable good cause for nonappearance, the tribunal may set aside its decision and afford further opportunity for the parties to be heard. If the excuse does not establish probable good cause for nonappearance, the tribunal may reinstate or amend the decision or issue a new decision, giving the reasons for its action.

Under the bill, if a party files an appeal which is not timely, DILHR may schedule a hearing concerning whether the party's failure to timely file the appeal was for a reason behind the party's control, and may also provisionally schedule a hearing concerning any matter in the determination. If, after the hearing, the tribunal finds that the party's failure to timely file an appeal was not for a reason beyond the party's control, the tribunal must dismiss the appeal. If the tribunal finds otherwise, the same or another tribunal must, after hearing, issue a decision. Similarly, the bill provides that if an appellant who fails to appear provides a written explanation for nonappearance before a decision is issued, DILHR may schedule a hearing concerning whether there was good cause for the appellant's nonappearance, and may also provisionally schedule a hearing concerning any matter in the determination. If, after the hearing, the tribunal finds that the appellant's explanation does not establish good cause for nonappearance, the same or another tribunal must dismiss the appeal. If, after the hearing, the tribunal finds otherwise, the tribunal must, after hearing, issue a decision. If the appellant provides such an explanation within 21 days after a decision is issued, the tribunal may set aside its decision dismissing the appeal and the matter proceeds in a similar manner. The bill also provides that if a respondent who fails to appear provides a written explanation for nonappearance before a decision is issued or within 21 days thereafter, the tribunal may set aside any decision that has been issued, and DILHR and the tribunal must proceed in a similar manner as when they receive such an explanation from an appellant, except that if the tribunal finds that the explanation does not establish good cause for nonappearance, the tribunal may issue a new decision or reinstate the original decision, as appropriate, and if the tribunal finds that the explanation establishes good cause for nonappearance, the same or another

tribunal must conduct a new hearing and issue a new decision based solely on the testimony and other evidence admitted at the new hearing.

Elections of reimbursement financing

Currently, local governmental and nonprofit employers may, in lieu of paying contributions to the unemployment reserve fund, elect to reimburse the fund for the cost of benefits charged to their accounts. Any such election must be for a period of at least 2 calendar years. If a local governmental or nonprofit employer terminates its election, it may not reelect reimbursement financing for a period of at least 2 calendar years after termination. The bill changes the minimum period for elections of reimbursement financing and the minimum period for reelections to 3 calendar years.

Documentation of social security numbers

Currently, each claimant must provide his or her social security number to DILHR before he or she may receive benefits for any week of unemployment. Currently, while the law does not specifically require a claimant to provide evidence of a social security number, it does provide that a social security card or other document that is accepted by DILHR may be used to provide evidence of a social security number. The bill deletes this statement of what constitutes acceptable evidence of a social security number.

Penalty for concealment

Currently, if a claimant conceals any part of his or her wages earned or payable for a week or conceals any material fact relating to his or her benefit eligibility for a week, DILHR must require the claimant to forfeit not less than 25% of, nor more than 4 times, the claimant's benefit rate for that week for any act of concealment which results in an overpayment of less than 50%. The bill applies this same penalty to an act of concealment which results in no overpayment.

Coverage of cooperative sickness care associations

Current law governing cooperative associations provides that employees of nonprofit cooperative associations established exclusively to provide sickness care are excluded from the unemployment compensation law, as provided in that law. However, under the unemployment compensation law, the wages paid to such employees are potentially subject to contribution requirements and the employees are potentially eligible for benefits. The bill provides that unemployment compensation contributions and benefits for these employees are governed exclusively by the unemployment compensation law.

Other

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 71.67 (7) of the statutes is created to read:

1 71.67 (7) WITHHOLDING FROM UNEMPLOYMENT COMPENSATION. (a) The
2 department of industry, labor and human relations may, in accordance with s.
3 108.135, deduct and withhold from any unemployment compensation payment, on
4 a form prepared by the department of industry, labor and human relations, a portion
5 of the payment as Wisconsin income tax. The department of industry, labor and
6 human relations shall deposit the amounts withheld, on a monthly basis, as provided
7 in s. 108.135 (6).

8 (b) The department of industry, labor and human relations shall furnish to each
9 claimant who receives benefits during any year, on or before January 31 of the
10 succeeding year, at least one legible copy of a written statement showing all of the
11 following:

12 1. The name of the claimant and that claimant's social security number.

13 2. The gross amount of unemployment compensation that is subject to
14 withholding under par. (a).

15 3. The total amount deducted and withheld under par. (a).

16 (c) 1. If the department of revenue so requires, the claimant shall furnish the
17 department of revenue with one copy of the written statement that he or she receives
18 under par. (b), along with his or her income tax return for the year.

19 2. The department of industry, labor and human relations shall furnish the
20 department of revenue with a copy of any statement that is furnished to the claimant
21 under par. (b).

22 **SECTION 2.** 108.02 (12) (a) of the statutes is amended to read:

23 108.02 (12) (a) "Employee" means any individual who is or has been performing
24 services for an employing unit, in an employment, whether or not the individual is
25 paid directly by such employing unit; except as provided in par. (b) ~~or (e), (c) or (d).~~

1 **SECTION 3.** 108.02 (12) (b) of the statutes is created to read:

2 108.02 **(12)** (b) Paragraph (a) does not apply to an individual performing
3 services in a capacity other than as a contract operator with a carrier or as a skidding
4 operator or piece cutter with a forest products manufacturer or a logging contractor,
5 if the employing unit satisfies the department that:

6 1. The individual:

7 a. Holds or has applied for an employer identification number with the federal
8 internal revenue service; or

9 b. Has filed business or self-employment income tax returns with the federal
10 internal revenue service based on such services in the previous year; and

11 2. The individual meets 6 or more of the following conditions:

12 a. The individual maintains a separate business with his or her own office,
13 equipment, materials and other facilities.

14 b. The individual operates under contracts to perform specific services for
15 specific amounts of money and under which the individual controls the means and
16 method of performing the services.

17 c. The individual incurs the main expenses related to the services that he or
18 she performs under contract.

19 d. The individual is responsible for the satisfactory completion of the services
20 that he or she contracts to perform and is liable for a failure to satisfactorily complete
21 the services.

22 e. The individual receives compensation for services performed under a
23 contract on a commission or per-job or competitive-bid basis and not on any other
24 basis.

1 f. The individual may realize a profit or suffer a loss under contracts to perform
2 services.

3 g. The individual has recurring business liabilities or obligations.

4 h. The success or failure of the individual's business depends on the
5 relationship of business receipts to expenditures.

6 **SECTION 4.** 108.02 (12) (b) (intro.) of the statutes is renumbered 108.02 (12) (c)
7 (intro.) and amended to read:

8 108.02 (12) (c) (intro.) Paragraph (a) shall does not apply to an individual
9 performing services for an employing unit in a capacity as a contract operator with
10 a carrier or as a skidding operator or piece cutter with a forest products manufacturer
11 or a logging contractor if the employing unit satisfies the department as to both the
12 following conditions:

13 **SECTION 5.** 108.02 (12) (b) 1. and 2. of the statutes are renumbered 108.02 (12)
14 (c) 1. and 2.

15 **SECTION 6.** 108.02 (12) (c) of the statutes is renumbered 108.02 (12) (e).

16 **SECTION 7.** 108.02 (12) (e) of the statutes is renumbered 108.02 (12) (d).

17 **SECTION 8.** 108.02 (12) (f) of the statutes is amended to read:

18 108.02 (12) (f) The department shall may promulgate rules to ensure the
19 consistent application of this subsection.

20 **SECTION 9.** 108.02 (15m) (intro.) of the statutes is amended to read:

21 108.02 (15m) FAMILY CORPORATION. (intro.) "Family Except as provided in s.
22 108.04 (7) (r), "family corporation" means:

23 **SECTION 10.** 108.02 (26) (c) 5. of the statutes is amended to read:

24 108.02 (26) (c) 5. The payment by an employer, without deduction from the
25 remuneration of an employe, of the tax imposed on the employe under 26 USC 3101

1 with respect to remuneration paid to the employe for domestic service in a private
2 home of the employer or for agricultural labor.

3 **SECTION 11.** 108.04 (1) (gm) 1. and 2. of the statutes are repealed.

4 **SECTION 12.** 108.04 (1) (gm) 3. to 5. of the statutes are renumbered 108.04 (1)
5 (gm) 1. to 3.

6 **SECTION 13.** 108.04 (1) (gm) 4. of the statutes is created to read:

7 108.04 (1) (gm) 4. Disposition of a total of 75 % or more of the assets of the
8 corporation using one or more of the following methods:

9 a. Assignment for the benefit of creditors.

10 b. Surrender to one or more secured creditors or lienholders.

11 **SECTION 14.** 108.04 (1) (gm) 6. of the statutes is renumbered 108.04 (1) (gm) 4.
12 c. and amended to read:

13 108.04 (1) (gm) 4. c. ~~Sale of 75% or more of the assets of the corporation, due~~
14 ~~to economic inviability, if the sale does not result in ownership or control by~~
15 ~~substantially the same interests that owned or controlled the family corporation. For~~
16 ~~purposes of this subdivision, it It is presumed unless shown to the contrary that a~~
17 ~~sale, in whole or in part, to a spouse, parent or child of an individual who owned or~~
18 ~~controlled the family corporation, or to any combination of 2 or more of them, is a sale~~
19 ~~to substantially the same interests that owned or controlled the family corporation.~~

20 **SECTION 15.** 108.04 (2) (a) 2. of the statutes is amended to read:

21 108.04 (2) (a) 2. As of that week, the individual has registered for work at a
22 ~~public employment office.~~

23 **SECTION 16.** 108.04 (2) (e) of the statutes is amended to read:

24 108.04 (2) (e) Each claimant shall furnish to the department his or her social
25 security number. ~~A social security card or other document on which the number is~~

SECTION 16

1 ~~shown that is accepted by the department may be used as evidence of the social~~
2 ~~security number.~~ If a claimant fails, without good cause, to provide a his or her social
3 security number, the claimant is not eligible to receive benefits for the week in which
4 the failure occurs or any subsequent week until the week in which he or she provides
5 the social security number. If the claimant has good cause, he or she is eligible to
6 receive benefits as of the week in which the claimant first files a claim for benefits
7 or first requests the department to reactivate an existing benefit claim.

8 **SECTION 17.** 108.04 (7) (r) of the statutes is amended to read:

9 108.04 (7) (r) Paragraph (a) does not apply if the department determines that
10 the employe has owns or controls, directly or indirectly, an ownership interest
11 specified in sub. (1) (g) 2. or 3., however designated or evidenced, in a family
12 corporation and the employe's employment was terminated by the employer because
13 of an involuntary cessation of the business of the corporation under one or more of
14 the conditions specified in sub. (1) (gm). In this paragraph, "family corporation" has
15 the meaning given in s. 108.02 (15m) and also includes a corporation in which 50%
16 or more of the ownership interest is or was owned or controlled, directly or indirectly,
17 by one or more brothers or sisters of a claimant, or by a combination of one or more
18 brothers or sisters and one or more of the persons specified in s. 108.02 (15m) (a).

19 **SECTION 18.** 108.04 (8) (g) of the statutes is repealed.

20 **SECTION 19.** 108.04 (11) (b) 1. of the statutes is amended to read:

21 108.04 (11) (b) 1. Not less than 25% of nor more than 4 times the claimant's
22 benefit rate under s. 108.05 (1) for the week for which the claim is made for any single
23 act of concealment which results in no overpayment or in an overpayment of less than
24 50% of that benefit rate; or

1 **SECTION 20.** 108.04 (17) (c) (intro.), (f) and (i) of the statutes are amended to
2 read:

3 108.04 **(17)** (c) (intro.) A school year employe of an educational service agency
4 who performs services in an instructional, research or principal administrative
5 capacity, and who provides such services in an educational institution or to or on
6 behalf of an educational institution, is ineligible for benefits based on such services
7 for any week of unemployment which occurs:

8 (f) A school year employe of an educational service agency who performs
9 services other than in an instructional, research or principal administrative
10 capacity, and who provides such services in an educational institution or to or on
11 behalf of an educational institution, is ineligible for benefits based on such services
12 for any week of unemployment which occurs during a period between 2 successive
13 academic years or terms if the school year employe performed such services for an
14 educational service agency in the first such year or term and there is reasonable
15 assurance that he or she will perform such services for an educational service agency
16 in the 2nd such year or term.

17 (i) A school year employe of an educational service agency who performs the
18 services described in par. (c) or (f), and who provides such services in an educational
19 institution or to or on behalf of an educational institution, is ineligible for benefits
20 based on such services for any week of unemployment which occurs during an
21 established and customary vacation period or holiday recess if the school year
22 employe performed such services for an educational service agency in the period
23 immediately before the vacation period or holiday recess, and there is reasonable
24 assurance that the school year employe will perform the services described in par.

1 (c) or (f) for an educational service agency in the period immediately following the
2 vacation period or holiday recess.

3 **SECTION 21.** 108.05 (1) (d) and (e) of the statutes are repealed.

4 **SECTION 22.** 108.05 (1) (f) (intro.) of the statutes is amended to read:

5 108.05 (1) (f) (intro.) Each eligible employe shall be paid benefits for each week
6 of total unemployment which commences on or after January 1, 1995, and before
7 January 7, 1996, at the weekly benefit rate specified in this paragraph. Unless sub.
8 (1m) applies, the weekly benefit rate shall equal 4% of the employe's base period
9 wages which were paid during that quarter of the employe's base period in which the
10 employe was paid the highest total wages, rounded down to the nearest whole dollar,
11 except that if that amount is less than the minimum amount shown in the following
12 schedule, no benefits are payable to the employe and if that amount is more than the
13 maximum amount shown in the following schedule, the employe's weekly benefit
14 rate shall be the maximum amount shown in the following schedule and except that
15 if the employe's benefits are exhausted during any week under s. 108.06 (1), the
16 employe shall be paid the remaining amount of benefits payable to the employe in
17 lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (f)
18 following]

19 **SECTION 23.** 108.05 (1) (g) and (h) of the statutes are created to read:

20 108.05 (1) (g) Each eligible employe shall be paid benefits for each week of total
21 unemployment which commences on or after January 7, 1996, and before January
22 5, 1997, at the weekly benefit rate specified in this paragraph. Unless sub. (1m)
23 applies, the weekly benefit rate shall equal 4% of the employe's base period wages
24 which were paid during that quarter of the employe's base period in which the
25 employe was paid the highest total wages, rounded down to the nearest whole dollar,

1 except that if that amount is less than the minimum amount shown in the following
 2 schedule, no benefits are payable to the employe and if that amount is more than the
 3 maximum amount shown in the following schedule, the employe's weekly benefit
 4 rate shall be the maximum amount shown in the following schedule and except that
 5 if the employe's benefits are exhausted during any week under s. 108.06 (1), the
 6 employe shall be paid the remaining amount of benefits payable to the employe in
 7 lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (g)
 8 following]

10 **Figure 108.05 (1) (g):**

Line	Highest Quarterly Wages Paid		Weekly Benefit Rate
1.	Under	\$1,300.00	\$ 0
2.	1,300.00 to	1,324.99	52
3.	1,325.00 to	1,349.99	53
4.	1,350.00 to	1,374.99	54
5.	1,375.00 to	1,399.99	55
6.	1,400.00 to	1,424.99	56
7.	1,425.00 to	1,449.99	57
8.	1,450.00 to	1,474.99	58
9.	1,475.00 to	1,499.99	59
10.	1,500.00 to	1,524.99	60

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1	11.	1,525.00	to	1,549.99	61
2	12.	1,550.00	to	1,574.99	62
3	13.	1,575.00	to	1,599.99	63
4	14.	1,600.00	to	1,624.99	64
5	15.	.....	1,625.00	to	1,649.99	.....	65
6	16.	.....	1,650.00	to	1,674.99	.....	66
7	17.	.....	1,675.00	to	1,699.99	.....	67
8	18.	.....	1,700.00	to	1,724.99	.....	68
9	19.	.....	1,725.00	to	1,749.99	.....	69
10	20.	.....	1,750.00	to	1,774.99	.....	70
11	21.	.....	1,775.00	to	1,799.99	.....	71
12	22.	.....	1,800.00	to	1,824.99	.....	72
13	23.	.....	1,825.00	to	1,849.99	.....	73
14	24.	.....	1,850.00	to	1,874.99	.....	74
15	25.	.....	1,875.00	to	1,899.99	.....	75
16	26.	.....	1,900.00	to	1,924.99	.....	76
17	27.	.....	1,925.00	to	1,949.99	.....	77
18	28.	.....	1,950.00	to	1,974.99	.....	78
19	29.	.....	1,975.00	to	1,999.99	.....	79
20	30.	.....	2,000.00	to	2,024.99	.....	80
21	31.	.....	2,025.00	to	2,049.99	.....	81
22	32.	.....	2,050.00	to	2,074.99	.....	82
23	33.	.....	2,075.00	to	2,099.99	.....	83
24	34.	.....	2,100.00	to	2,124.99	.....	84

1	35.	.....	2,125.00	to	2,149.99	.....	85
2	36.	.....	2,150.00	to	2,174.99	.....	86
3	37.	.....	2,175.00	to	2,199.99	.....	87
4	38.	.....	2,200.00	to	2,224.99	.....	88
5	39.	.....	2,225.00	to	2,249.99	.....	89
6	40.	.....	2,250.00	to	2,274.99	.....	90
7	41.	.....	2,275.00	to	2,299.99	.....	91
8	42.	.....	2,300.00	to	2,324.99	.....	92
9	43.	.....	2,325.00	to	2,349.99	.....	93
10	44.	.....	2,350.00	to	2,374.99	.....	94
11	45.	.....	2,375.00	to	2,399.99	.....	95
12	46.	.....	2,400.00	to	2,424.99	.....	96
13	47.	.....	2,425.00	to	2,449.99	.....	97
14	48.	.....	2,450.00	to	2,474.99	.....	98
15	49.	.....	2,475.00	to	2,499.99	.....	99
16	50.	.....	2,500.00	to	2,524.99	.....	100
17	51.	.....	2,525.00	to	2,549.99	.....	101
18	52.	.....	2,550.00	to	2,574.99	.....	102
19	53.	.....	2,575.00	to	2,599.99	.....	103
20	54.	.....	2,600.00	to	2,624.99	.....	104
21	55.	.....	2,625.00	to	2,649.99	.....	105
22	56.	2,650.00	to	2,674.99	106
23	57.	2,675.00	to	2,699.99	107
24	58.	2,700.00	to	2,724.99	108

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1	59.	2,725.00	to	2,749.99	109
2	60.	2,750.00	to	2,774.99	110
3	61.	2,775.00	to	2,799.99	111
4	62.	2,800.00	to	2,824.99	112
5	63.	.....	2,825.00	to	2,849.99	.....	113
6	64.	.....	2,850.00	to	2,874.99	.....	114
7	65.	.....	2,875.00	to	2,899.99	.....	115
8	66.	.....	2,900.00	to	2,924.99	.....	116
9	67.	.....	2,925.00	to	2,949.99	.....	117
10	68.	.....	2,950.00	to	2,974.99	.....	118
11	69.	.....	2,975.00	to	2,999.99	.....	119
12	70.	.....	3,000.00	to	3,024.99	.....	120
13	71.	.....	3,025.00	to	3,049.99	.....	121
14	72.	.....	3,050.00	to	3,074.99	.....	122
15	73.	.....	3,075.00	to	3,099.99	.....	123
16	74.	.....	3,100.00	to	3,124.99	.....	124
17	75.	.....	3,125.00	to	3,149.99	.....	125
18	76.	.....	3,150.00	to	3,174.99	.....	126
19	77.	.....	3,175.00	to	3,199.99	.....	127
20	78.	.....	3,200.00	to	3,224.99	.....	128
21	79.	.....	3,225.00	to	3,249.99	.....	129
22	80.	.....	3,250.00	to	3,274.99	.....	130
23	81.	.....	3,275.00	to	3,299.99	.....	131
24	82.	.....	3,300.00	to	3,324.99	.....	132

1	83.	.....	3,325.00	to	3,349.99	.....	133
2	84.	.....	3,350.00	to	3,374.99	.....	134
3	85.	.....	3,375.00	to	3,399.99	.....	135
4	86.	.....	3,400.00	to	3,424.99	.....	136
5	87.	.....	3,425.00	to	3,449.99	.....	137
6	88.	.....	3,450.00	to	3,474.99	.....	138
7	89.	.....	3,475.00	to	3,499.99	.....	139
8	90.	.....	3,500.00	to	3,524.99	.....	140
9	91.	.....	3,525.00	to	3,549.99	.....	141
10	92.	.....	3,550.00	to	3,574.99	.....	142
11	93.	.....	3,575.00	to	3,599.99	.....	143
12	94.	.....	3,600.00	to	3,624.99	.....	144
13	95.	.....	3,625.00	to	3,649.99	.....	145
14	96.	.....	3,650.00	to	3,674.99	.....	146
15	97.	.....	3,675.00	to	3,699.99	.....	147
16	98.	.....	3,700.00	to	3,724.99	.....	148
17	99.	.....	3,725.00	to	3,749.99	.....	149
18	100.	.....	3,750.00	to	3,774.99	.....	150
19	101.	.....	3,775.00	to	3,799.99	.....	151
20	102.	.....	3,800.00	to	3,824.99	.....	152
21	103.	.....	3,825.00	to	3,849.99	.....	153
22	104.	.....	3,850.00	to	3,874.99	.....	154
23	105.	.....	3,875.00	to	3,899.99	.....	155
24	106.	.....	3,900.00	to	3,924.99	.....	156

1	107.	.....	3,925.00	to	3,949.99	.....	157
2	108.	.....	3,950.00	to	3,974.99	.....	158
3	109.	.....	3,975.00	to	3,999.99	.....	159
4	110.	.....	4,000.00	to	4,024.99	.....	160
5	111.	.....	4,025.00	to	4,049.99	.....	161
6	112.	.....	4,050.00	to	4,074.99	.....	162
7	113.	.....	4,075.00	to	4,099.99	.....	163
8	114.	.....	4,100.00	to	4,124.99	.....	164
9	115.	.....	4,125.00	to	4,149.99	.....	165
10	116.	.....	4,150.00	to	4,174.99	.....	166
11	117.	.....	4,175.00	to	4,199.99	.....	167
12	118.	.....	4,200.00	to	4,224.99	.....	168
13	119.	.....	4,225.00	to	4,249.99	.....	169
14	120.	.....	4,250.00	to	4,274.99	.....	170
15	121.	.....	4,275.00	to	4,299.99	.....	171
16	122.	.....	4,300.00	to	4,324.99	.....	172
17	123.	.....	4,325.00	to	4,349.99	.....	173
18	124.	.....	4,350.00	to	4,374.99	.....	174
19	125.	.....	4,375.00	to	4,399.99	.....	175
20	126.	.....	4,400.00	to	4,424.99	.....	176
21	127.	.....	4,425.00	to	4,449.99	.....	177
22	128.	.....	4,450.00	to	4,474.99	.....	178
23	129.	.....	4,475.00	to	4,499.99	.....	179
24	130.	.....	4,500.00	to	4,524.99	.....	180

1	131.	.....	4,525.00	to	4,549.99	.....	181
2	132.	.....	4,550.00	to	4,574.99	.....	182
3	133.	.....	4,575.00	to	4,599.99	.....	183
4	134.	.....	4,600.00	to	4,624.99	.....	184
5	135.	.....	4,625.00	to	4,649.99	.....	185
6	136.	.....	4,650.00	to	4,674.99	.....	186
7	137.	.....	4,675.00	to	4,699.99	.....	187
8	138.	.....	4,700.00	to	4,724.99	.....	188
9	139.	.....	4,725.00	to	4,749.99	.....	189
10	140.	.....	4,750.00	to	4,774.99	.....	190
11	141.	.....	4,775.00	to	4,799.99	.....	191
12	142.	.....	4,800.00	to	4,824.99	.....	192
13	143.	.....	4,825.00	to	4,849.99	.....	193
14	144.	.....	4,850.00	to	4,874.99	.....	194
15	145.	.....	4,875.00	to	4,899.99	.....	195
16	146.	.....	4,900.00	to	4,924.99	.....	196
17	147.	.....	4,925.00	to	4,949.99	.....	197
18	148.	.....	4,950.00	to	4,974.99	.....	198
19	149.	.....	4,975.00	to	4,999.99	.....	199
20	150.	.....	5,000.00	to	5,024.99	.....	200
21	151.	.....	5,025.00	to	5,049.99	.....	201
22	152.	5,050.00	to	5,074.99	202
23	153.	5,075.00	to	5,099.99	203
24	154.	5,100.00	to	5,124.99	204

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1	155.	5,125.00	to	5,149.99	205
2	156.	5,150.00	to	5,174.99	206
3	157.	5,175.00	to	5,199.99	207
4	158.	.....	5,200.00	to	5,224.99	.....	208
5	159.	.....	5,225.00	to	5,249.99	.....	209
6	160.	.....	5,250.00	to	5,274.99	.....	210
7	161.	.....	5,275.00	to	5,299.99	.....	211
8	162.	.....	5,300.00	to	5,324.99	.....	212
9	163.	.....	5,325.00	to	5,349.99	.....	213
10	164.	.....	5,350.00	to	5,374.99	.....	214
11	165.	.....	5,375.00	to	5,399.99	.....	215
12	166.	.....	5,400.00	to	5,424.99	.....	216
13	167.	.....	5,425.00	to	5,449.99	.....	217
14	168.	.....	5,450.00	to	5,474.99	.....	218
15	169.	.....	5,475.00	to	5,499.99	.....	219
16	170.	.....	5,500.00	to	5,524.99	.....	220
17	171.	.....	5,525.00	to	5,549.99	.....	221
18	172.	.....	5,550.00	to	5,574.99	.....	222
19	173.	.....	5,575.00	to	5,599.99	.....	223
20	174.	.....	5,600.00	to	5,624.99	.....	224
21	175.	.....	5,625.00	to	5,649.99	.....	225
22	176.	.....	5,650.00	to	5,674.99	.....	226
23	177.	.....	5,675.00	to	5,699.99	.....	227
24	178.	.....	5,700.00	to	5,724.99	.....	228

1	179.	.....	5,725.00	to	5,749.99	.....	229
2	180.	.....	5,750.00	to	5,774.99	.....	230
3	181.	.....	5,775.00	to	5,799.99	.....	231
4	182.	.....	5,800.00	to	5,824.99	.....	232
5	183.	.....	5,825.00	to	5,849.99	.....	233
6	184.	.....	5,850.00	to	5,874.99	.....	234
7	185.	.....	5,875.00	to	5,899.99	.....	235
8	186.	.....	5,900.00	to	5,924.99	.....	236
9	187.	.....	5,925.00	to	5,949.99	.....	237
10	188.	.....	5,950.00	to	5,974.99	.....	238
11	189.	.....	5,975.00	to	5,999.99	.....	239
12	190.	.....	6,000.00	to	6,024.99	.....	240
13	191.	.....	6,025.00	to	6,049.99	.....	241
14	192.	.....	6,050.00	to	6,074.99	.....	242
15	193.	.....	6,075.00	to	6,099.99	.....	243
16	194.	.....	6,100.00	to	6,124.99	.....	244
17	195.	.....	6,125.00	to	6,149.99	.....	245
18	196.	.....	6,150.00	to	6,174.99	.....	246
19	197.	.....	6,175.00	to	6,199.99	.....	247
20	198.	.....	6,200.00	to	6,224.99	.....	248
21	199.	.....	6,225.00	to	6,249.99	.....	249
22	200.	.....	6,250.00	to	6,274.99	.....	250
23	201.	.....	6,275.00	to	6,299.99	.....	251
24	202.	.....	6,300.00	to	6,324.99	.....	252

1	203.	.....	6,325.00	to	6,349.99	.....	253
2	204.	.....	6,350.00	to	6,374.99	.....	254
3	205.	.....	6,375.00	to	6,399.99	.....	255
4	206.	.....	6,400.00	to	6,424.99	.....	256
5	207.	.....	6,425.00	to	6,449.99	.....	257
6	208.	.....	6,450.00	to	6,474.99	.....	258
7	209.	.....	6,475.00	to	6,499.99	.....	259
8	210.	.....	6,500.00	to	6,524.99	.....	260
9	211.	.....	6,525.00	to	6,549.99	.....	261
10	212.	.....	6,550.00	to	6,574.99	.....	262
11	213.	.....	6,575.00	to	6,599.99	.....	263
12	214.	.....	6,600.00	to	6,624.99	.....	264
13	215.	.....	6,625.00	to	6,649.99	.....	265
14	216.	.....	6,650.00	to	6,674.99	.....	266
15	217.	.....	6,675.00	to	6,699.99	.....	267
16	218.	.....	6,700.00	to	6,724.99	.....	268
17	219.	.....	6,725.00	to	6,749.99	.....	269
18	220.	.....	6,750.00	to	6,774.99	.....	270
19	221.	.....	6,775.00	to	6,799.99	.....	271
20	222.	.....	6,800.00	to	6,824.99	.....	272
21	223.	.....	6,825.00	to	6,849.99	.....	273
22	224.	.....	6,850.00	and over	.....	274	

1 (h) Each eligible employe shall be paid benefits for each week of total
 2 unemployment which commences on or after January 5, 1997, at the weekly benefit
 3 rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate
 4 shall equal 4% of the employe's base period wages which were paid during that
 5 quarter of the employe's base period in which the employe was paid the highest total
 6 wages, rounded down to the nearest whole dollar, except that if that amount is less
 7 than the minimum amount shown in the following schedule, no benefits are payable
 8 to the employe and if that amount is more than the maximum amount shown in the
 9 following schedule, the employe's weekly benefit rate shall be the maximum amount
 10 shown in the following schedule and except that if the employe's benefits are
 11 exhausted during any week under s. 108.06 (1), the employe shall be paid the
 12 remaining amount of benefits payable to the employe in lieu of the amount shown
 13 in the following schedule: [See Figure 108.05 (1) (h) following]

14
 15 **Figure 108.05 (1) (h):**

16	17	18	19	20	21	22	23	24
Line	Highest Quarterly Wages Paid			Weekly Benefit Rate				
20	1.	.....	Under	\$1,325.00	.....			\$ 0
21	2.	.....	1,325.00 to	1,349.99	.....			53
22	3.	.....	1,350.00 to	1,374.99	.....			54
23	4.	.....	1,375.00 to	1,399.99	.....			55
24	5.	.....	1,400.00 to	1,424.99	.....			56

SECTION 23

1	6.	.....	1,425.00	to	1,449.99	.....	57
2	7.	.....	1,450.00	to	1,474.99	.....	58
3	8.	.....	1,475.00	to	1,499.99	.....	59
4	9.	.....	1,500.00	to	1,524.99	.....	60
5	10.	.....	1,525.00	to	1,549.99	.....	61
6	11.	.....	1,550.00	to	1,574.99	.....	62
7	12.	.....	1,575.00	to	1,599.99	.....	63
8	13.	.....	1,600.00	to	1,624.99	.....	64
9	14.	.....	1,625.00	to	1,649.99	.....	65
10	15.	.....	1,650.00	to	1,674.99	.....	66
11	16.	.....	1,675.00	to	1,699.99	.....	67
12	17.	.....	1,700.00	to	1,724.99	.....	68
13	18.	.....	1,725.00	to	1,749.99	.....	69
14	19.	.....	1,750.00	to	1,774.99	.....	70
15	20.	.....	1,775.00	to	1,799.99	.....	71
16	21.	.....	1,800.00	to	1,824.99	.....	72
17	22.	.....	1,825.00	to	1,849.99	.....	73
18	23.	.....	1,850.00	to	1,874.99	.....	74
19	24.	.....	1,875.00	to	1,899.99	.....	75
20	25.	.....	1,900.00	to	1,924.99	.....	76
21	26.	.....	1,925.00	to	1,949.99	.....	77
22	27.	.....	1,950.00	to	1,974.99	.....	78
23	28.	.....	1,975.00	to	1,999.99	.....	79
24	29.	.....	2,000.00	to	2,024.99	.....	80

1	30.	.....	2,025.00	to	2,049.99	.....	81
2	31.	.....	2,050.00	to	2,074.99	.....	82
3	32.	.....	2,075.00	to	2,099.99	.....	83
4	33.	.....	2,100.00	to	2,124.99	.....	84
5	34.	.....	2,125.00	to	2,149.99	.....	85
6	35.	.....	2,150.00	to	2,174.99	.....	86
7	36.	.....	2,175.00	to	2,199.99	.....	87
8	37.	.....	2,200.00	to	2,224.99	.....	88
9	38.	.....	2,225.00	to	2,249.99	.....	89
10	39.	.....	2,250.00	to	2,274.99	.....	90
11	40.	.....	2,275.00	to	2,299.99	.....	91
12	41.	.....	2,300.00	to	2,324.99	.....	92
13	42.	.....	2,325.00	to	2,349.99	.....	93
14	43.	.....	2,350.00	to	2,374.99	.....	94
15	44.	.....	2,375.00	to	2,399.99	.....	95
16	45.	.....	2,400.00	to	2,424.99	.....	96
17	46.	.....	2,425.00	to	2,449.99	.....	97
18	47.	.....	2,450.00	to	2,474.99	.....	98
19	48.	.....	2,475.00	to	2,499.99	.....	99
20	49.	.....	2,500.00	to	2,524.99	.....	100
21	50.	.....	2,525.00	to	2,549.99	.....	101
22	51.	2,550.00	to	2,574.99	102
23	52.	2,575.00	to	2,599.99	103
24	53.	2,600.00	to	2,624.99	104

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1	54.	2,625.00	to	2,649.99	105
2	55.	2,650.00	to	2,674.99	106
3	56.	2,675.00	to	2,699.99	107
4	57.	2,700.00	to	2,724.99	108
5	58.	.....	2,725.00	to	2,749.99	.....	109
6	59.	.....	2,750.00	to	2,774.99	.....	110
7	60.	.....	2,775.00	to	2,799.99	.....	111
8	61.	.....	2,800.00	to	2,824.99	.....	112
9	62.	.....	2,825.00	to	2,849.99	.....	113
10	63.	.....	2,850.00	to	2,874.99	.....	114
11	64.	.....	2,875.00	to	2,899.99	.....	115
12	65.	.....	2,900.00	to	2,924.99	.....	116
13	66.	.....	2,925.00	to	2,949.99	.....	117
14	67.	.....	2,950.00	to	2,974.99	.....	118
15	68.	.....	2,975.00	to	2,999.99	.....	119
16	69.	.....	3,000.00	to	3,024.99	.....	120
17	70.	.....	3,025.00	to	3,049.99	.....	121
18	71.	.....	3,050.00	to	3,074.99	.....	122
19	72.	.....	3,075.00	to	3,099.99	.....	123
20	73.	.....	3,100.00	to	3,124.99	.....	124
21	74.	.....	3,125.00	to	3,149.99	.....	125
22	75.	.....	3,150.00	to	3,174.99	.....	126
23	76.	.....	3,175.00	to	3,199.99	.....	127
24	77.	.....	3,200.00	to	3,224.99	.....	128

1	78.	.....	3,225.00	to	3,249.99	.....	129
2	79.	.....	3,250.00	to	3,274.99	.....	130
3	80.	.....	3,275.00	to	3,299.99	.....	131
4	81.	.....	3,300.00	to	3,324.99	.....	132
5	82.	.....	3,325.00	to	3,349.99	.....	133
6	83.	.....	3,350.00	to	3,374.99	.....	134
7	84.	.....	3,375.00	to	3,399.99	.....	135
8	85.	.....	3,400.00	to	3,424.99	.....	136
9	86.	.....	3,425.00	to	3,449.99	.....	137
10	87.	.....	3,450.00	to	3,474.99	.....	138
11	88.	.....	3,475.00	to	3,499.99	.....	139
12	89.	.....	3,500.00	to	3,524.99	.....	140
13	90.	.....	3,525.00	to	3,549.99	.....	141
14	91.	.....	3,550.00	to	3,574.99	.....	142
15	92.	.....	3,575.00	to	3,599.99	.....	143
16	93.	.....	3,600.00	to	3,624.99	.....	144
17	94.	.....	3,625.00	to	3,649.99	.....	145
18	95.	.....	3,650.00	to	3,674.99	.....	146
19	96.	.....	3,675.00	to	3,699.99	.....	147
20	97.	.....	3,700.00	to	3,724.99	.....	148
21	98.	.....	3,725.00	to	3,749.99	.....	149
22	99.	.....	3,750.00	to	3,774.99	.....	150
23	100.	.....	3,775.00	to	3,799.99	.....	151
24	101.	.....	3,800.00	to	3,824.99	.....	152

1	102.	.....	3,825.00	to	3,849.99	.....	153
2	103.	.....	3,850.00	to	3,874.99	.....	154
3	104.	.....	3,875.00	to	3,899.99	.....	155
4	105.	.....	3,900.00	to	3,924.99	.....	156
5	106.	.....	3,925.00	to	3,949.99	.....	157
6	107.	.....	3,950.00	to	3,974.99	.....	158
7	108.	.....	3,975.00	to	3,999.99	.....	159
8	109.	.....	4,000.00	to	4,024.99	.....	160
9	110.	.....	4,025.00	to	4,049.99	.....	161
10	111.	.....	4,050.00	to	4,074.99	.....	162
11	112.	.....	4,075.00	to	4,099.99	.....	163
12	113.	.....	4,100.00	to	4,124.99	.....	164
13	114.	.....	4,125.00	to	4,149.99	.....	165
14	115.	.....	4,150.00	to	4,174.99	.....	166
15	116.	.....	4,175.00	to	4,199.99	.....	167
16	117.	.....	4,200.00	to	4,224.99	.....	168
17	118.	.....	4,225.00	to	4,249.99	.....	169
18	119.	.....	4,250.00	to	4,274.99	.....	170
19	120.	.....	4,275.00	to	4,299.99	.....	171
20	121.	.....	4,300.00	to	4,324.99	.....	172
21	122.	.....	4,325.00	to	4,349.99	.....	173
22	123.	.....	4,350.00	to	4,374.99	.....	174
23	124.	.....	4,375.00	to	4,399.99	.....	175
24	125.	.....	4,400.00	to	4,424.99	.....	176

1	126.	.....	4,425.00	to	4,449.99	.....	177
2	127.	.....	4,450.00	to	4,474.99	.....	178
3	128.	.....	4,475.00	to	4,499.99	.....	179
4	129.	.....	4,500.00	to	4,524.99	.....	180
5	130.	.....	4,525.00	to	4,549.99	.....	181
6	131.	.....	4,550.00	to	4,574.99	.....	182
7	132.	.....	4,575.00	to	4,599.99	.....	183
8	133.	.....	4,600.00	to	4,624.99	.....	184
9	134.	.....	4,625.00	to	4,649.99	.....	185
10	135.	.....	4,650.00	to	4,674.99	.....	186
11	136.	.....	4,675.00	to	4,699.99	.....	187
12	137.	.....	4,700.00	to	4,724.99	.....	188
13	138.	.....	4,725.00	to	4,749.99	.....	189
14	139.	.....	4,750.00	to	4,774.99	.....	190
15	140.	.....	4,775.00	to	4,799.99	.....	191
16	141.	.....	4,800.00	to	4,824.99	.....	192
17	142.	.....	4,825.00	to	4,849.99	.....	193
18	143.	.....	4,850.00	to	4,874.99	.....	194
19	144.	.....	4,875.00	to	4,899.99	.....	195
20	145.	.....	4,900.00	to	4,924.99	.....	196
21	146.	.....	4,925.00	to	4,949.99	.....	197
22	147.	.....	4,950.00	to	4,974.99	.....	198
23	148.	.....	4,975.00	to	4,999.99	.....	199
24	149.	.....	5,000.00	to	5,024.99	.....	200

SECTION 23

1	150.	.....	5,025.00	to	5,049.99	.....	201
2	151.	.....	5,050.00	to	5,074.99	.....	202
3	152.	.....	5,075.00	to	5,099.99	.....	203
4	153.	.....	5,100.00	to	5,124.99	.....	204
5	154.	.....	5,125.00	to	5,149.99	.....	205
6	155.	.....	5,150.00	to	5,174.99	.....	206
7	156.	.....	5,175.00	to	5,199.99	.....	207
8	157.	.....	5,200.00	to	5,224.99	.....	208
9	158.	.....	5,225.00	to	5,249.99	.....	209
10	159.	.....	5,250.00	to	5,274.99	.....	210
11	160.	.....	5,275.00	to	5,299.99	.....	211
12	161.	.....	5,300.00	to	5,324.99	.....	212
13	162.	.....	5,325.00	to	5,349.99	.....	213
14	163.	.....	5,350.00	to	5,374.99	.....	214
15	164.	.....	5,375.00	to	5,399.99	.....	215
16	165.	.....	5,400.00	to	5,424.99	.....	216
17	166.	.....	5,425.00	to	5,449.99	.....	217
18	167.	.....	5,450.00	to	5,474.99	.....	218
19	168.	.....	5,475.00	to	5,499.99	.....	219
20	169.	.....	5,500.00	to	5,524.99	.....	220
21	170.	.....	5,525.00	to	5,549.99	.....	221
22	171.	.....	5,550.00	to	5,574.99	.....	222
23	172.	.....	5,575.00	to	5,599.99	.....	223
24	173.	.....	5,600.00	to	5,624.99	.....	224

1	174.	.....	5,625.00	to	5,649.99	.....	225
2	175.	.....	5,650.00	to	5,674.99	.....	226
3	176.	.....	5,675.00	to	5,699.99	.....	227
4	177.	.....	5,700.00	to	5,724.99	.....	228
5	178.	.....	5,725.00	to	5,749.99	.....	229
6	179.	.....	5,750.00	to	5,774.99	.....	230
7	180.	.....	5,775.00	to	5,799.99	.....	231
8	181.	.....	5,800.00	to	5,824.99	.....	232
9	182.	.....	5,825.00	to	5,849.99	.....	233
10	183.	.....	5,850.00	to	5,874.99	.....	234
11	184.	.....	5,875.00	to	5,899.99	.....	235
12	185.	.....	5,900.00	to	5,924.99	.....	236
13	186.	.....	5,925.00	to	5,949.99	.....	237
14	187.	.....	5,950.00	to	5,974.99	.....	238
15	188.	.....	5,975.00	to	5,999.99	.....	239
16	189.	.....	6,000.00	to	6,024.99	.....	240
17	190.	.....	6,025.00	to	6,049.99	.....	241
18	191.	.....	6,050.00	to	6,074.99	.....	242
19	192.	.....	6,075.00	to	6,099.99	.....	243
20	193.	.....	6,100.00	to	6,124.99	.....	244
21	194.	.....	6,125.00	to	6,149.99	.....	245
22	195.	.....	6,150.00	to	6,174.99	.....	246
23	196.	.....	6,175.00	to	6,199.99	.....	247
24	197.	.....	6,200.00	to	6,224.99	.....	248

SECTION 23

1	198.	.....	6,225.00	to	6,249.99	.....	249
2	199.	.....	6,250.00	to	6,274.99	.....	250
3	200.	.....	6,275.00	to	6,299.99	.....	251
4	201.	.....	6,300.00	to	6,324.99	.....	252
5	202.	.....	6,325.00	to	6,349.99	.....	253
6	203.	.....	6,350.00	to	6,374.99	.....	254
7	204.	.....	6,375.00	to	6,399.99	.....	255
8	205.	.....	6,400.00	to	6,424.99	.....	256
9	206.	.....	6,425.00	to	6,449.99	.....	257
10	207.	.....	6,450.00	to	6,474.99	.....	258
11	208.	.....	6,475.00	to	6,499.99	.....	259
12	209.	.....	6,500.00	to	6,524.99	.....	260
13	210.	.....	6,525.00	to	6,549.99	.....	261
14	211.	.....	6,550.00	to	6,574.99	.....	262
15	212.	.....	6,575.00	to	6,599.99	.....	263
16	213.	.....	6,600.00	to	6,624.99	.....	264
17	214.	.....	6,625.00	to	6,649.99	.....	265
18	215.	.....	6,650.00	to	6,674.99	.....	266
19	216.	.....	6,675.00	to	6,699.99	.....	267
20	217.	.....	6,700.00	to	6,724.99	.....	268
21	218.	.....	6,725.00	to	6,749.99	.....	269
22	219.	.....	6,750.00	to	6,774.99	.....	270
23	220.	.....	6,775.00	to	6,799.99	.....	271
24	221.	.....	6,800.00	to	6,824.99	.....	272

1	222.	.....	6,825.00	to	6,849.99	.....	273
2	223.	.....	6,850.00	to	6,874.99	.....	274
3	224.	.....	6,875.00	to	6,899.99	.....	275
4	225.	.....	6,900.00	to	6,924.99	.....	276
5	226.	.....	6,925.00	to	6,949.99	.....	277
6	227.	.....	6,950.00	to	6,974.99	.....	278
7	228.	.....	6,975.00	to	6,999.99	.....	279
8	229.	.....	7,000.00	to	7,024.99	.....	280
9	230.	.....	7,025.00	to	7,049.99	.....	281
10	231.	.....	7,050.00		and over	.....	282

SECTION 24. 108.05 (7) (f) 2. of the statutes is amended to read:

108.05 (7) (f) 2. If the pension payment is received under another retirement system, the claimant has base period wages from the employer from which the pension payment is received, the claimant has performed work for that employer since the start of the claimant’s base period, and that work or remuneration for that work affirmatively affected the claimant’s eligibility for or increased the amount of the pension payment, the department shall reduce the weekly benefits payable for a week of partial or total unemployment by 50% of the weekly pension amount, or by the percentage of the employer’s contribution if acceptable evidence of a contribution by the employer other than 50% is furnished to the department.

SECTION 25. 108.05 (9) of the statutes is amended to read:

108.05 (9) ROUNDING OF BENEFIT AMOUNTS. Notwithstanding sub. (1), benefits payable for a week of unemployment as a result of applying sub. (1m), (3) or (7) or

1 s. 108.04 (11) or (12), 108.06 (1) ~~or~~, 108.13 (4) or (5) or 108.135 shall be rounded down
2 to the next lowest dollar.

3 **SECTION 26.** 108.05 (10) of the statutes is created to read:

4 108.05 (10) DEDUCTIONS FROM BENEFIT PAYMENTS. After calculating the benefit
5 payment due to be paid for a week under subs. (1) to (7), the department shall make
6 deductions from that payment to the extent that the payment is sufficient to make
7 the following payments in the following order:

8 (a) First, to recover forfeitures assessed under s. 108.04 (11).

9 (b) Second, to recover overpayments under s. 108.22 (8) (b).

10 (c) Third, to pay child support obligations under s. 108.13 (4).

11 (d) Fourth, to withhold federal income taxes under s. 108.135.

12 (e) Fifth, to withhold state income taxes under s. 108.135.

13 (f) Sixth, to deduct amounts for any purpose authorized under s. 108.13 (5).

14 **SECTION 27.** 108.06 (2) (a) (intro.) of the statutes is amended to read:

15 108.06 (2) (a) (intro.) A claimant may establish a benefit year by written
16 ~~request to the department, filed in the manner that prescribed by the department~~
17 ~~prescribes~~ by rule, whenever the claimant qualifies to start a benefit year under s.
18 108.04 (4) (a) and:

19 **SECTION 28.** 108.07 (3) of the statutes is amended to read:

20 108.07 (3) Except as provided in sub. (7), if a claimant earns wages during his
21 or her benefit year for work performed for an employer from which the claimant has
22 base period wages, if a claimant receives sick pay, holiday pay, vacation pay or
23 termination pay that is treated as wages under s. 108.05, if any amount that the
24 claimant would have earned from that employer is treated as wages under s. 108.05
25 (3) (a) or if any combination of wages and such pay or amount is received or treated

1 as received during the claimant's benefit year from such an employer, the
2 department shall charge benefits otherwise chargeable to the account of that
3 employer to the fund's balancing account for each week in which the claimant earns,
4 receives or is treated as receiving such remuneration equal to at least ~~3.8%~~ 6.4% of
5 the wages paid by that employer to the claimant during the ~~2 quarters in the~~
6 ~~claimant's base period in which the highest wages were paid by that employer to the~~
7 ~~claimant~~ same quarter of the prior calendar year as the quarter which includes that
8 week.

9 **SECTION 29.** 108.07 (3m) of the statutes is amended to read:

10 108.07 **(3m)** If a claimant has base period wages with an employer constituting
11 less than 5% of the claimant's total base period wages, the department shall not
12 charge the benefits to the account of that employer. If benefits are otherwise
13 chargeable to the account of any employer whose share of a claimant's total base
14 period wages is less than 5%, the department shall charge the benefits to the
15 remaining employers with which the claimant has base period wages. The
16 department shall distribute such charges in the same proportion that the claimant's
17 base period wages from such employers bear to the claimant's total base period wages
18 from all such employers. This subsection does not apply to claims for benefits based
19 in whole or in part on employment ~~for the federal government under 5 USC 8501 to~~
20 ~~8509, employment with the armed forces under 5 USC 8521 (a) (1) as federal civilian~~
21 employes or former military personnel under 5 USC ch. 85, or work covered by the
22 unemployment compensation laws of 2 or more jurisdictions under s. 108.14 (8n).

23 **SECTION 30.** 108.07 (3r) of the statutes is created to read:

24 108.07 **(3r)** Except as otherwise provided in sub. (7), if a claimant has been paid
25 or is treated as having been paid base period wages with respect to work performed

1 for an employer that is subject to the contribution requirements of ss. 108.17 and
2 108.18 and whose account has been charged for benefits paid to that claimant for an
3 immediately preceding benefit year, the department shall not charge the benefits
4 payable in the subsequent benefit year to the account of that employer if the claimant
5 has not had employment with that employer since the start of the immediately
6 preceding benefit year. The department shall charge benefits otherwise chargeable
7 to the account of that employer to the fund's balancing account.

8 **SECTION 31.** 108.07 (5) (c) of the statutes is amended to read:

9 108.07 (5) (c) If 2 or more employers from which the claimant has base period
10 wages are not subject to the contribution requirements of ss. 108.17 and 108.18, and
11 one or more employers from which the claimant has base period wages are subject
12 to the contribution requirements of ss. 108.17 and 108.18, that percentage of the
13 employe's ~~base period wages~~ benefits which would otherwise be chargeable to the
14 fund's balancing account under sub. (3) or s. 108.04 (1) (f) or (5), or under s. 108.16
15 (6m) (e) for benefits specified in s. 108.16 (3) (b), shall be charged to the
16 administrative account and paid from the appropriation under s. 20.445 (1) (gd).

17 **SECTION 32.** 108.07 (8) of the statutes is created to read:

18 108.07 (8) (a) In this subsection, "prisoner" has the meaning given in s. 301.01
19 (2).

20 (b) If a claimant is a prisoner of a state prison, as defined in s. 302.01, and has
21 employment with an employer other than the department of corrections or a private
22 business leasing space within a state prison under s. 303.01 (2) (em), and the
23 claimant's employment terminates because conditions of incarceration or
24 supervision make it impossible to continue the employment, the department shall
25 charge to the fund's balancing account any benefits based on the terminated

1 employment that are otherwise chargeable to the account of an employer that is
2 subject to the contribution requirements under ss. 108.17 and 108.18.

3 **SECTION 33.** 108.09 (2) (bm) of the statutes is created to read:

4 108.09 (2) (bm) In determining whether an individual meets the conditions
5 specified in s. 108.02 (12) (b) 2. a. or b., the department shall not consider documents
6 granting operating authority or licenses, or any state or federal laws or federal
7 regulations granting such authority or licenses.

8 **SECTION 34.** 108.09 (4) (a) (title) of the statutes is created to read:

9 108.09 (4) (a) (title) *Opportunity to be heard.*

10 **SECTION 35.** 108.09 (4) (b) (title) of the statutes is created to read:

11 108.09 (4) (b) (title) *Scheduling of hearing.*

12 **SECTION 36.** 108.09 (4) (c) to (e) of the statutes are repealed and recreated to
13 read:

14 108.09 (4) (c) *Late appeal.* If a party files an appeal which is not timely, the
15 department may schedule a hearing concerning the issue of whether the party's
16 failure to timely file the appeal was for a reason beyond the party's control. The
17 department may also provisionally schedule a hearing concerning any matter in the
18 determination. If, after hearing testimony, the appeal tribunal finds that the party's
19 failure to timely file the appeal was not for a reason beyond the party's control, the
20 appeal tribunal shall issue a decision containing this finding and dismissing the
21 appeal. If, after hearing testimony, the appeal tribunal finds that the party's failure
22 to timely file an appeal was for a reason beyond the party's control, the appeal
23 tribunal shall issue a decision containing this finding. The same or another appeal
24 tribunal established by the department for this purpose shall then issue a decision

1 under sub. (3) (b) after conducting a hearing concerning any matter in the
2 determination.

3 (d) *Appellant's failure to appear.* 1. If the appellant fails to appear at a hearing
4 held under this section and due notice of the hearing was mailed to the appellant's
5 last-known address, the appeal tribunal shall issue a decision dismissing the
6 request for hearing unless subd. 2. applies.

7 2. If the appellant delivers or transmits a written explanation for
8 nonappearance to the department which is received before a decision under subd. 1.,
9 is mailed, the department may so notify each party and schedule a hearing
10 concerning whether there was good cause for the appellant's nonappearance. The
11 department may also provisionally schedule a hearing concerning any matter in the
12 determination. If, after hearing testimony, the appeal tribunal finds that the
13 appellant's explanation does not establish good cause for nonappearance, the appeal
14 tribunal shall issue a decision containing this finding and dismissing the appeal. If,
15 after hearing testimony, the appeal tribunal finds that the appellant's explanation
16 establishes good cause for nonappearance, the appeal tribunal shall issue a decision
17 containing this finding. The same or another appeal tribunal established by the
18 department for this purpose shall then issue a decision under sub. (3) (b) after
19 conducting a hearing concerning any matter in the determination.

20 3. If the appellant delivers or transmits a written explanation for
21 nonappearance to the department which is received within 21 days after a decision
22 under subd. 1. is mailed, the appeal tribunal may set aside the decision dismissing
23 the appeal and the department may schedule a hearing concerning whether there
24 was good cause for the appellant's nonappearance. The department may also
25 provisionally schedule a hearing concerning any matter in the determination. If,

1 after hearing testimony, the appeal tribunal finds that the appellant's explanation
2 does not establish good cause for nonappearance, the appeal tribunal shall issue a
3 decision containing this finding and reinstating the dismissal. If, after hearing
4 testimony, the appeal tribunal finds that the appellant's explanation establishes
5 good cause for nonappearance, the appeal tribunal shall issue a decision containing
6 this finding. The same or another appeal tribunal established by the department for
7 this purpose shall then issue a decision under sub. (3) (b) after conducting a hearing
8 concerning any matter in the determination.

9 (e) *Respondent's failure to appear.* 1. If the respondent fails to appear at a
10 hearing held under this section but the appellant is present, and due notice of the
11 hearing was mailed to the respondent's last-known address, the appeal tribunal
12 shall hold the hearing and shall issue a decision under sub. (3) (b) unless subd. 2.
13 applies.

14 2. If the respondent delivers or transmits a written explanation for
15 nonappearance to the department which is received before a decision favorable to the
16 respondent is mailed under subd. 1., the appeal tribunal shall acknowledge receipt
17 of the explanation in its decision but shall take no further action concerning the
18 explanation at that time. If the respondent delivers or transmits a written
19 explanation for nonappearance to the department which is received before a decision
20 unfavorable to the respondent is mailed under subd. 1., the department may so notify
21 each party and may schedule a hearing concerning whether there was good cause for
22 the respondent's nonappearance. The department may also provisionally schedule
23 a hearing for further testimony concerning any matter in the determination. If, after
24 hearing testimony, the appeal tribunal finds that the respondent's explanation does
25 not establish good cause for nonappearance, the appeal tribunal shall issue a

1 decision containing this finding. The same or another appeal tribunal established
2 by the department for this purpose shall also issue a decision based on the testimony
3 and other evidence presented at the hearing at which the respondent failed to
4 appear. If, after hearing testimony, the appeal tribunal finds that the respondent's
5 explanation establishes good cause for nonappearance, the appeal tribunal shall
6 issue a decision containing this finding. The same or another appeal tribunal
7 established by the department for this purpose shall then issue a decision under sub.
8 (3) (b) after conducting a hearing concerning any matter in the determination. If
9 such a 2nd hearing is held concerning any matter in the determination, the appeal
10 tribunal shall only consider testimony and other evidence admitted at that hearing
11 in making a decision.

12 3. If the respondent delivers or transmits a written explanation for
13 nonappearance to the department which is received within 21 days after a decision
14 favorable to the respondent is mailed under subd. 1., the department shall notify the
15 respondent of receipt of the explanation and that since the decision was favorable to
16 the respondent no further action concerning the explanation will be taken at that
17 time. If the respondent delivers or transmits a written explanation for
18 nonappearance to the department which is received within 21 days after a decision
19 unfavorable to the respondent is mailed under subd. 1., the appeal tribunal may set
20 aside the original decision and the department may schedule a hearing concerning
21 whether there was good cause for the respondent's nonappearance. The department
22 may also provisionally schedule a hearing concerning any matter in the
23 determination. If the original decision is not set aside, the appeal tribunal may on
24 its own motion amend or set aside that decision within 21 days after the decision
25 concerning whether there was good cause for the respondent's nonappearance is

1 mailed under subd. 1. If, after hearing testimony, the appeal tribunal finds that the
2 respondent's explanation does not establish good cause for nonappearance, the
3 appeal tribunal shall issue a decision containing this finding and, if necessary,
4 reinstating the decision which was set aside. If, after hearing testimony, the appeal
5 tribunal finds that the respondent's explanation establishes good cause for
6 nonappearance, the same or another appeal tribunal established by the department
7 for this purpose shall issue a decision containing this finding. The same or another
8 appeal tribunal established by the department for this purpose shall then issue a
9 decision under sub. (3) (b) after conducting a hearing concerning any matter in the
10 determination. If such a 2nd hearing is held concerning any matter in the
11 determination, the appeal tribunal shall only consider the testimony and other
12 evidence admitted at that hearing in making a decision.

13 **SECTION 37.** 108.09 (4) (f) (title) of the statutes is created to read:

14 108.09 (4) (f) (title) *Postdecision changes.*

15 **SECTION 38.** 108.09 (4) (f) of the statutes is repealed.

16 **SECTION 39.** 108.09 (4) (g) of the statutes is renumbered 108.09 (4) (f) 1. and
17 amended to read:

18 108.09 (4) (f) 1. ~~Within~~ Except as provided in par. (e) 3., within 21 days after
19 its decision was mailed to the parties the appeal tribunal may on its own motion
20 amend or set aside its decision and may thereafter make new findings and issue a
21 decision on the basis of evidence previously submitted in such case, or the same or
22 another appeal tribunal may make new findings and issue a decision after taking
23 additional testimony.

24 **SECTION 40.** 108.09 (4) (h) of the statutes is renumbered 108.09 (4) (f) 2.

1 **SECTION 41.** 108.09 (4) (hm) of the statutes is renumbered 108.09 (4) (f) 3. and
2 amended to read:

3 108.09 (4) (f) 3. Unless a party has filed a timely petition for review of the
4 appeal tribunal decision by the commission, the appeal tribunal may, within one year
5 after the date of the decision, reopen its decision if it has reason to believe that a party
6 offered false evidence or a witness gave false testimony on an issue material to its
7 decision. Thereafter, and after receiving additional evidence or taking additional
8 testimony, the same or another appeal tribunal may set aside its original decision
9 and, make new findings and issue a decision.

10 **SECTION 42.** 108.09 (4) (i) of the statutes is repealed.

11 **SECTION 43.** 108.09 (4s) of the statutes is created to read:

12 108.09 (4s) EMPLOYE STATUS. In determining whether an individual meets the
13 conditions specified in s. 108.02 (12) (b) 2. a. or b., the appeal tribunal shall not take
14 administrative notice of or admit into evidence documents granting operating
15 authority or licenses, or any state or federal laws or federal regulations granting such
16 authority or licenses.

17 **SECTION 44.** 108.13 (title) and (1) to (3) of the statutes are amended to read:

18 **108.13 (title) Assignment Deductions from benefit payments. (1) (title)**
19 ASSIGNMENT BEFORE PAYMENT. Except as provided in ~~sub.~~ subs. (4) and (5) and s.
20 108.135, no claim for benefits under this chapter nor any interest in the fund is
21 assignable before payment. This subsection does not affect the survival of such a
22 claim or interest.

23 **(2) (title) LIABILITY OF CLAIMANT.** Except as provided in ~~sub.~~ subs. (4) and (5),
24 no claim for benefits awarded, adjudged or paid or any interest in the fund may be
25 taken on account of any liability incurred by the party entitled thereto. This

1 subsection does not apply to liability incurred as the result of an overpayment of
2 unemployment compensation benefits under the law of any state or the federal
3 government.

4 **(3)** (title) DEATH OF CLAIMANT. ~~In case an employe~~ If a claimant dies during or
5 ~~after the close of~~ a week of unemployment in which the employe claimant was
6 otherwise eligible to receive benefits and for which benefits are payable under this
7 chapter, the department may designate any person who ~~might~~ in its judgment should
8 properly receive such the benefits, ~~and a in lieu of the claimant.~~ A receipt or an
9 ~~indorsement~~ endorsement from the person so designated shall fully discharge
10 discharges the fund from liability for such the benefits.

11 **SECTION 45.** 108.13 (5) of the statutes is created to read:

12 108.13 **(5)** OTHER DEDUCTIONS. The department may make a deduction from a
13 claimant's benefit payments for any purpose that is permitted by federal law.

14 **SECTION 46.** 108.135 of the statutes is created to read:

15 **108.135 Income tax withholding.** (1) The department shall advise each
16 claimant filing a new claim for unemployment compensation, at the time of filing the
17 claim, that:

18 (a) Unemployment compensation is subject to federal and Wisconsin income
19 taxes.

20 (b) Requirements exist under federal law pertaining to estimated tax
21 payments.

22 (c) The claimant may elect to have federal income taxes and, if permitted under
23 sub. (3), Wisconsin income taxes withheld and to change each election once during
24 a benefit year.

1 **(2)** The department shall permit a claimant to elect to have federal income tax
2 deducted and withheld from the claimant's benefit payments. Except as provided in
3 sub. (5), if a claimant elects federal income tax withholding, the department shall
4 deduct and withhold federal income tax at the rate specified in 26 USC 3402 (p) (2).

5 **(3)** The department may permit a claimant to elect to have state income tax
6 deducted and withheld from the claimant's benefit payments. Except as provided in
7 sub. (5), if the department permits and a claimant elects state income tax
8 withholding, the department shall deduct and withhold state income tax at the rate
9 specified by the department.

10 **(4)** The department shall permit a claimant to change each previously elected
11 withholding status under sub. (2) or (3) one time within a benefit year.

12 **(5)** If any benefit payment due for a week under s. 108.05 (1) to (7), after making
13 any deductions under s. 108.05 (10), is insufficient to equal the amounts required to
14 be withheld under sub. (2) or (3), the department shall deduct and withhold the
15 entire remaining benefit payment for that week.

16 **(6)** Upon making a deduction under this section, the department shall transfer
17 the amount deducted from the fund to the federal internal revenue service or to the
18 department of revenue.

19 **(7)** The department shall follow all procedures specified by the U.S.
20 department of labor and the federal internal revenue service pertaining to the
21 deducting and withholding of income tax.

22 **SECTION 47.** 108.14 (8n) (e) of the statutes is amended to read:

23 108.14 **(8n)** (e) The department shall charge this state's share of any benefits
24 paid under this subsection to the account of each employer by which the employe
25 claiming benefits was employed in the applicable base period, in proportion to the

1 total amount of wages he or she earned from each employer in the base period, except
2 that if s. 108.04 (1) (f), (5), (7) (a), (c), (d), (e), (k), (L), (o), (p) or (q), (7m) or (8) (a) or
3 108.07 (3) ~~or, (3r)~~, (5) (b) or (8) would have applied to employment by such an
4 employer who is subject to the contribution requirements of ss. 108.17 and 108.18,
5 the department shall charge the share of benefits based on employment with that
6 employer to the fund's balancing account, or, if s. 108.04 (1) (f) or (5) or 108.07 (3)
7 would have applied to an employer that is not subject to the contribution
8 requirements of ss. 108.17 and 108.18, the department shall charge the share of
9 benefits based on that employment in accordance with s. 108.07 (5) (a) and (b). The
10 department shall also charge the fund's balancing account with any other state's
11 share of such benefits pending reimbursement by that state.

12 **SECTION 48.** 108.141 (1) (d) and (7) (a) of the statutes are amended to read:

13 108.141 (1) (d) "Extended benefits" means benefits ~~to~~ including benefits
14 payable to federal civilian employees and ~~to individuals who were formerly engaged~~
15 ~~in federal service pursuant to~~ former military personnel under 5 USC ch. 85,
16 payable to an individual under this section for weeks of unemployment in that
17 individual's eligibility period.

18 (7) (a) The department shall charge the state's share of each week of extended
19 benefits to each employer's account in proportion to the employer's share of the total
20 wages of the employe receiving the benefits in the employe's base period, except that
21 if the employer is subject to the contribution requirements of ss. 108.17 and 108.18
22 the department shall charge the share of extended benefits to which s. 108.04 (1) (f),
23 (5), (7) (a), (c), (d), (e), (k), (L), (o), (p) or (q), (7m) or (8) (a) or 108.07 (3) ~~or, (3r)~~, (5)
24 (b) or (8) applies to the fund's balancing account.

1 **SECTION 49.** 108.15 (3) (a) and (e) and (9) (a) and (c) of the statutes are amended
2 to read:

3 108.15 **(3)** (a) It shall file a written notice to that effect with the department
4 before the beginning of such year except that if the government unit became newly
5 subject to this chapter as of the beginning of such year, it shall file the notice within
6 30 days after the date of mailing to it a written notification by the department that
7 it is subject to this chapter. Such election shall remain in effect for not less than 2
8 3 calendar years.

9 (e) Each time a government unit elects or reelects contribution financing its
10 initial contribution rate shall be 2.7% on its payroll for each of the first 2 3 calendar
11 years in which such election or reelection is in effect, plus any contributions payable
12 under s. 108.18 (2) (b). If a government unit terminates its election of contribution
13 financing it may not reelect contribution financing within a period of 2 3 calendar
14 years thereafter.

15 **(9)** (a) The group will be treated as one employer for at least 2 3 calendar years
16 and the group may be discontinued or dissolved at the beginning of any subsequent
17 calendar year by filing advance written notice thereof with the department before
18 the beginning of such subsequent calendar year.

19 (c) The group shall be dissolved at the beginning of any calendar year after the
20 required 2 3 calendar years of participation if any member of the group files written
21 notice with the department in advance of such calendar year of its intended
22 withdrawal from the group.

23 **SECTION 50.** 108.151 (1), (2) (b) and (6) (a) of the statutes are amended to read:

24 108.151 **(1)** EMPLOYER'S CONTRIBUTION RATE. Each nonprofit organization which
25 is or becomes an employer subject to this chapter shall be subject to all its provisions

1 except as it may elect reimbursement financing in accordance with sub. (2). If such
2 an approved election is terminated, the employer's contribution rate shall be 2.7%
3 on its payroll for each of the next 2 3 calendar years, plus any contributions payable
4 under s. 108.18 (2) (b).

5 **(2) (b)** An employer whose prior election of reimbursement financing has been
6 terminated pursuant to sub. (3) may not thereafter reelect reimbursement financing
7 unless it has been subject to the contribution requirements of ss. 108.17 and 108.18
8 for at least 2 3 calendar years thereafter and is not, at the time of filing such
9 reelection, delinquent under s. 108.22.

10 **(6) (a)** They shall be so treated for at least the 2 3 calendar years following their
11 request, unless their election of reimbursement financing is terminated under sub.
12 (3), but they may discontinue their group arrangement as of the beginning of any
13 subsequent calendar year by filing advance notice with the department. A member
14 of such a group may discontinue its participation in the group and the group shall
15 be dissolved at the beginning of any calendar year after the 2nd 3rd year.

16 **SECTION 51.** 108.16 (6m) (a) of the statutes is amended to read:

17 108.16 **(6m)** (a) The benefits thus chargeable under s. 108.04 (1) (f), (5), (7) (h),
18 (8) (a) or (13) (c) or (d), 108.07 (3), (3r), (5) (b), (5m) ~~or~~, (6) or (8), 108.14 (8n) (e), 108.141
19 or 108.151 or sub. (6) (e) or (7) (a) and (b).

20 **SECTION 52.** 108.18 (2) (a), (b) (intro.), (c) and (d) of the statutes are amended
21 to read:

22 108.18 **(2)** (a) Except as provided in pars. (c) and (d), an employer's contribution
23 rate shall be 2.7% on its payroll for each of the first 2 3 calendar years with respect
24 to which contributions are credited to its account, except as additional contributions
25 apply under this section.

1 (b) (intro.) As to each of those first 2 3 calendar years, if the employer's payroll
2 for any such year was \$20,000 or more, it shall be required to pay an additional
3 contribution at the rate of 1.3% on that calendar year's payroll, within 60 days after
4 notice from the department that such additional contribution is payable, if its
5 account:

6 (c) An employer engaged in the construction of roads, bridges, highways,
7 sewers, water mains, utilities, public buildings, factories, housing, or similar
8 construction projects shall pay contributions for each of the first 2 3 calendar years
9 at the average rate for construction industry employers as determined by the
10 department on each computation date, rounded up to the next highest rate, except
11 as additional contributions apply under par. (b). This rate may in no case be more
12 than the maximum rate specified in the schedule in effect for the year of the
13 computation under sub. (4).

14 **SECTION 53.** 108.18 (2) (d) of the statutes is amended to read:

15 108.18 (2) (d) No later than 90 days after the department issues an initial
16 determination that a person is an employer, any employer other than an employer
17 specified in par. (c), having a payroll exceeding \$10,000,000 in a calendar year may
18 elect that its contribution rate shall be one percent on its payroll for the first 2 3
19 calendar years with respect to which contributions are credited to its account. In
20 such case, the department shall credit the amount collected in excess of this amount
21 against liability of the employer for future contributions after the close of each
22 calendar year in which an election applies. If an employer qualifies for and makes
23 an election under this paragraph, the employer shall, upon notification by the
24 department, make a special contribution after the close of each quarter equivalent
25 to the amount by which its account is overdrawn, if any, for the preceding quarter.

1 The department shall credit any timely payment of contributions to the employer's
2 account before making a determination of liability for a special contribution under
3 this paragraph. An employer does not qualify for an alternate contribution rate
4 under this paragraph at any time during which the employer's special contribution
5 payment is delinquent.

6 **SECTION 54.** 185.981 (5) of the statutes, as affected by 1995 Wisconsin Act 27,
7 is amended to read:

8 185.981 (5) Every such cooperative association is a charitable and benevolent
9 corporation, and its employees are excluded from the provisions of ch. 108 as provided
10 in s. 108.02.

11 **SECTION 55. Initial applicability.**

12 (1) The treatment of sections 71.67 (7), 108.05 (9) and (10) (d) to (f), 108.13 (1),
13 (2) and (5) and 108.135 of the statutes first applies to unemployment compensation
14 payments made on January 1, 1997.

15 (2) The treatment of sections 108.02 (12) (a), (b) (intro.), 1. and 2., (c), (e) and
16 (f) and 108.09 (2) (bm) and (4s) (with respect to contribution requirements) of the
17 statutes first applies with respect to services performed after December 31, 1995.

18 (3) The treatment of sections 108.02 (12) (a), (b) (intro.), 1. and 2., (c), (e) and
19 (f) and 108.09 (2) (bm) and (4s) (with respect to benefit entitlement) of the statutes
20 first applies with respect to benefit years beginning after December 31, 1995.

21 (4) The treatment of sections 108.02 (15m) (intro.) and 108.04 (7) (r) of the
22 statutes first applies with respect to benefit years which begin on the effective date
23 of this subsection for which a termination of employment does not affect a claimant's
24 eligibility under any claim filed before that date.

