

1999 Senate Bill 255

Date of enactment: **December 16, 1999**
Date of publication*: **December 30, 1999**

1999 WISCONSIN ACT 15

AN ACT *to repeal* 108.04 (7) (i), 108.05 (1) (h) and (i), 108.18 (2) (b), 108.20 (5) to (9) and 108.22 (1) (a) 2. to 4.; *to renumber and amend* 108.22 (1) (a) 5.; *to amend* 20.445 (1) (gd), 20.445 (1) (ge), 20.445 (1) (gf), 20.445 (1) (gg), 20.445 (1) (gh) (title), 20.445 (1) (n), 20.445 (1) (nb), 108.02 (4), 108.02 (12) (a), 108.02 (12) (b) (intro.), 108.04 (1) (b) 2., 108.04 (2) (a) 1., 108.04 (2) (a) 2., 108.04 (5), 108.04 (6), 108.04 (7) (title), 108.04 (7) (b), 108.04 (7) (h), 108.04 (11) (d), 108.04 (13) (d), 108.05 (1) (j) (intro.), 108.05 (3) (a), 108.09 (2) (bm), 108.09 (4s), 108.15 (3) (e), 108.151 (1), 108.16 (6) (e), 108.16 (6m) (e), 108.18 (2) (c), 108.18 (9) (figure) Schedule C, line 1, 108.18 (9) (figure) Schedule D, line 1, 108.19 (1e) (a), 108.19 (1e) (d), 108.20 (3), 108.205 (2), 108.22 (1) (a) 1., 108.22 (1) (b), 108.22 (1) (c) and 108.22 (8) (c) 1. a.; and *to create* 20.445 (1) (nc), 108.02 (4) (b), 108.02 (12) (bm), 108.04 (1) (c), 108.04 (2) (a) 3., 108.04 (7) (cm), 108.04 (7) (s), 108.04 (11) (cm), 108.04 (13) (d) 3. b., 108.05 (1) (k) and (L), 108.05 (3) (c), 108.06 (2) (cm), 108.095, 108.161 (3e) and 108.22 (1) (ac) of the statutes; **relating to**: various changes in the unemployment insurance law, granting rule-making authority, making appropriations and providing penalties.

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

SECTION 1. 20.445 (1) (gd) of the statutes, as affected by 1997 Wisconsin Acts 27, 39 and 252, is amended to read:

20.445 (1) (gd) *Unemployment interest and penalty payments.* From the moneys received as interest and penalties collected under ss. 108.04 (11) (c) and (cm) and 108.22, assessments under s. 108.19 (1m) and forfeitures under s. 103.05 (5), all moneys not appropriated under pars. (ge), (gf) and (gg) and all moneys transferred to this appropriation account from the appropriation account under par. (gh) for the payment of benefits specified in s. 108.07 (5) and 1987 Wisconsin Act 38, section 132 (1) (c), for the payment of interest to employers under s. 108.17 (3m), for the payment of interest due on advances from the federal unemployment account under title XII

of the social security act to the unemployment reserve fund, and for payments made to the unemployment reserve fund to obtain a lower interest rate or deferral of interest payments on these advances, except as otherwise provided in s. 108.20.

SECTION 2. 20.445 (1) (ge) of the statutes is amended to read:

20.445 (1) (ge) *Unemployment reserve fund research.* From the moneys received as interest and penalties collected under ss. 108.04 (11) (c) and (cm) and 108.22, the amounts in the schedule for research relating to the current and anticipated condition of the unemployment reserve fund under s. 108.14 (6).

SECTION 3. 20.445 (1) (gf) of the statutes is amended to read:

20.445 (1) (gf) *Employment security Unemployment insurance administration.* From the moneys received as interest and penalties collected under ss. 108.04 (11) (c) and (cm) and (13) (c) and 108.22, the amounts in the

* Section 991.11, WISCONSIN STATUTES 1997-98: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

schedule for the administration of employment service programs and unemployment insurance programs under ch. 108 and s. 106.09 and federal or state unemployment insurance programs authorized by the governor under s. 16.54; and for payments to satisfy any federal audit exception concerning a payment from the unemployment reserve fund or any federal aid disallowance involving the unemployment insurance program.

SECTION 4. 20.445 (1) (gg) of the statutes is amended to read:

20.445 (1) (gg) (title) *Unemployment information technology systems tax and accounting system; interest and penalties.* From the moneys received as interest and penalties collected under ss. 108.04 (11) (c) and (cm) and (13) (c) and 108.22, as a continuing appropriation, the amounts in the schedule for the purpose specified in s. 108.19 (1e).

SECTION 5. 20.445 (1) (gh) (title) of the statutes is amended to read:

20.445 (1) (gh) (title) *Unemployment information technology systems tax and accounting system; assessments.*

SECTION 6. 20.445 (1) (n) of the statutes is amended to read:

20.445 (1) (n) *Unemployment administration; federal moneys.* All federal moneys received for the employment service under s. 106.09 (4) to (6), for the administration of unemployment insurance or for the performance of the department's functions under ch. 108, and for its other efforts to regularize employment, except moneys appropriated under par. (nc), to pay the compensation and expenses of appeal tribunals and of councils and to pay allowances stimulating education during unemployment, to be used for such purposes except as provided in s. 108.161 (3e), and to transfer to par. (nb) an amount determined by the treasurer of the unemployment reserve fund not exceeding the lesser of the amount specified in s. 108.161 (4) (d) or the amounts in the schedule under par. (nb).

SECTION 7. 20.445 (1) (nb) of the statutes is amended to read:

20.445 (1) (nb) (title) *Unemployment information technology systems tax and accounting system; federal moneys.* As a continuing appropriation, the amounts in the schedule, as authorized by the governor under s. 16.54, for the purpose specified in s. 108.19 (1e). All moneys transferred from par. (n) for this purpose shall be credited to this appropriation account. Notwithstanding s. 20.001 (3) (a), the treasurer of the unemployment reserve fund shall transfer any unencumbered balance in this appropriation account that is not needed or available to carry out the purpose of this appropriation to the appropriation account under par. (n). No moneys may be expended from this appropriation unless the treasurer of the unemployment reserve fund determines that such expenditure is currently needed for the purpose specified

in s. 108.19 (1e). No moneys may be encumbered from this appropriation account after the beginning of the 3rd 12-month period beginning after May 21, 1998.

SECTION 8. 20.445 (1) (nc) of the statutes is created to read:

20.445 (1) (nc) *Unemployment insurance administration; special federal moneys.* All moneys received from the federal government under section 903 of the federal Social Security Act, as amended, as authorized by the governor under s. 16.54, for federal fiscal years 2000, 2001 and 2002, to be used for administration of unemployment insurance.

SECTION 9. 108.02 (4) of the statutes is amended to read:

108.02 (4) **BASE PERIOD.** ~~An employe's "base~~ "Base period" means the period that is used to compute an employe's benefit rights under s. 108.06 consisting of the:

(a) The first 4 of the 5 most recently completed quarters preceding the employe's benefit year, which is used to compute his or her benefit rights for that year under s. 108.06; or

SECTION 10. 108.02 (4) (b) of the statutes is created to read:

108.02 (4) (b) If an employe does not qualify to receive any benefits using the period described in par. (a), the period consisting of the 4 most recently completed quarters preceding the employe's benefit year.

SECTION 11. 108.02 (12) (a) of the statutes is amended to read:

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

SECTION 12. 108.02 (12) (b) (intro.) of the statutes is amended to read:

108.02 (12) (b) (intro.) Paragraph During the period beginning on January 1, 1996, and ending on December 31, 1999, and during the period beginning on January 1, 2004, with respect to contribution requirements, and during the period beginning on January 1, 1996, and ending on April 1, 2000, and during the period beginning on April 4, 2004, with respect to benefit eligibility. par. (a) does not apply to an individual performing services for an employing unit other than a government unit or nonprofit organization in a capacity other than as a logger or trucker, if the employing unit satisfies the department that:

SECTION 13. 108.02 (12) (bm) of the statutes is created to read:

108.02 (12) (bm) During the 4-year period beginning on January 1, 2000, with respect to contribution requirements, and during the period beginning on April 2, 2000, and ending on April 3, 2004, with respect to benefit eligibility, par. (a) does not apply to an individ-

ual performing services for an employing unit other than a government unit or nonprofit organization in a capacity other than as a logger or trucker, if the employing unit satisfies the department that the individual meets 7 or more of the following conditions by contract and in fact:

1. The individual holds or has applied for an identification number with the federal internal revenue service.
2. The individual has filed business or self-employment income tax returns with the federal internal revenue service based on such services in the previous year or, in the case of a new business, in the year in which such services were first performed.
3. The individual maintains a separate business with his or her own office, equipment, materials and other facilities.
4. The individual operates under contracts to perform specific services for specific amounts of money and under which the individual controls the means and methods of performing such services.
5. The individual incurs the main expenses related to the services that he or she performs under contract.
6. The individual is responsible for the satisfactory completion of the services that he or she contracts to perform and is liable for a failure to satisfactorily complete the services.
7. The individual receives compensation for services performed under a contract on a commission or per-job or competitive-bid basis and not on any other basis.
8. The individual may realize a profit or suffer a loss under contracts to perform such services.
9. The individual has recurring business liabilities or obligations.
10. The success or failure of the individual's business depends on the relationship of business receipts to expenditures.

SECTION 14. 108.04 (1) (b) 2. of the statutes is amended to read:

108.04 (1) (b) 2. While the employe is on a voluntary leave of absence granted for a definite period, until the period ends or until the employe returns to work, whichever occurs first, except as provided in par. (c); or

SECTION 15. 108.04 (1) (c) of the statutes is created to read:

108.04 (1) (c) If a leave of absence is granted to an employe for a portion of a week, the employe's eligibility for benefits for that partial week shall be reduced by the amount of wages that the employe could have earned in his or her work had the leave not been granted. For purposes of this paragraph, the department shall treat the amount the employe would have earned as wages in that work for that week as wages earned by the employe and shall apply the method specified in s. 108.05 (3) (a) to compute the benefits payable to the employe. The department shall estimate the wages that an employe would have earned for a partial week if it is not possible

to compute the exact amount of wages that the employe would have earned for that partial week.

SECTION 16. 108.04 (2) (a) 1. of the statutes is amended to read:

108.04 (2) (a) 1. The individual is able to work and available for work ~~and is seeking suitable work~~ during that week; ~~and~~

SECTION 17. 108.04 (2) (a) 2. of the statutes is amended to read:

108.04 (2) (a) 2. As of that week, the individual has registered for work; and

SECTION 18. 108.04 (2) (a) 3. of the statutes is created to read:

108.04 (2) (a) 3. The individual is seeking suitable work during that week or, during the 104-week period beginning on the effective date of this subdivision ... [revisor inserts date], the individual conducts a reasonable search for suitable work during that week. The work search required under this subdivision must include 2 actions that constitute a reasonable search as prescribed by rule of the department.

SECTION 19. 108.04 (5) of the statutes is amended to read:

108.04 (5) DISCHARGE FOR MISCONDUCT. An employe whose work is terminated by an employing unit for misconduct connected with the employe's work is ineligible to receive benefits until 7 weeks have elapsed since the end of the week in which the discharge occurs and the employe earns wages after the week in which the discharge occurs equal to at least 14 times the employe's weekly benefit rate under s. 108.05 (1) in employment or other work covered by the unemployment insurance law of any state or the federal government. For purposes of requalification, the employe's weekly benefit rate shall be that rate which would have been paid had the discharge not occurred. The wages paid to an employe by an employer which terminates employment of the employe for misconduct connected with the employe's employment shall be excluded from the employe's base period wages under s. 108.06 (1) for purposes of benefit entitlement. ~~The department shall, by rule, prescribe the conditions under which an employe's possession, use or impairment due to use of a controlled substance, as defined in s. 961.01 (4), or a controlled substance analog, as defined in s. 961.01 (4m), or an employe's violation of a work rule relating to controlled substances testing constitutes misconduct.~~ This subsection does not preclude an employe who has employment with an employer other than the employer which terminated the employe for misconduct from establishing a benefit year using the base period wages excluded under this subsection if the employe qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall charge to the fund's balancing account any benefits otherwise chargeable to the account of an employer that is subject to the contribu-

tion requirements under ss. 108.17 and 108.18 from which base period wages are excluded under this subsection.

SECTION 20. 108.04 (6) of the statutes is amended to read:

108.04 (6) **DISCIPLINARY SUSPENSION.** An employe whose work is suspended by an employing unit for good cause connected with the employe's work is ineligible to receive benefits until 3 weeks have elapsed since the end of the week in which the suspension occurs or until the suspension is terminated, whichever occurs first. ~~The department shall, by rule, prescribe the conditions under which an employe's possession, use or impairment due to use of a controlled substance, as defined in s. 961.01 (4), or a controlled substance analog, as defined in s. 961.01 (4m), or an employe's violation of a work rule relating to controlled substances testing constitutes good cause for suspension.~~ This subsection does not preclude an employe from establishing a benefit year during a period in which the employe is ineligible to receive benefits under this subsection if the employe qualifies to establish a benefit year under s. 108.06 (2) (a).

SECTION 21. 108.04 (7) (title) of the statutes is amended to read:

108.04 (7) (title) **VOLUNTARY TERMINATION OF EMPLOYMENT WORK.**

SECTION 22. 108.04 (7) (b) of the statutes is amended to read:

108.04 (7) (b) Paragraph (a) does not apply if the department determines that the employe terminated his or her work with good cause attributable to the employing unit. In this paragraph, "good cause" includes, but is not limited to, a request, suggestion or directive by the employing unit that the employe violate federal or Wisconsin law, or sexual harassment, as defined in s. 111.32 (13), by an employing unit or employing unit's agent or a co-worker, of which the employer knew or should have known but failed to take timely and appropriate corrective action.

SECTION 23. 108.04 (7) (cm) of the statutes is created to read:

108.04 (7) (cm) Paragraph (a) does not apply if an employe is hired to work a particular shift and if the department determines that the employe terminated his or her work as the result of a requirement by his or her employing unit to transfer his or her working hours to a shift occurring at a time that would result in a lack of child care for his or her minor children, provided that the employe is able to work and available for full-time work during the same shift that the employe worked in the employe's most recent work with that employing unit. For purposes of sub. (2) (a), such an employe is not deemed unavailable for work solely for refusing to work a shift other than the one for which the employe was hired.

SECTION 24. 108.04 (7) (h) of the statutes is amended to read:

108.04 (7) (h) The department shall charge to the fund's balancing account benefits paid to an employe that are otherwise chargeable to the account of an employer that is subject to the contribution requirements of ss. 108.17 and 108.18 if the employe voluntarily terminates employment with that employer and par. (a), (c), (d), (e), (k), (L), (o), (p) ~~or~~ (q) or (s) applies.

SECTION 25. 108.04 (7) (i) of the statutes is repealed.

SECTION 26. 108.04 (7) (s) of the statutes is created to read:

108.04 (7) (s) 1. In this paragraph:

a. "Domestic abuse" means physical abuse, including a violation of s. 940.225 (1), (2) or (3), or a threat of physical abuse by an adult family or adult household member against another family or household member; by an adult person against his or her spouse or former spouse; or by an adult person against a person with whom the person has a child in common.

b. "Family member" means a spouse, parent, child or person related by consanguinity to another person.

c. "Household member" means a person who is currently or formerly residing in a place of abode with another person.

2. Paragraph (a) does not apply if the employe:

a. Terminates his or her work due to domestic abuse, concerns about personal safety or harassment, concerns about the safety or harassment of his or her family members who reside with the employe or concerns about the safety or harassment of other household members;

b. Prior to termination of his or her employment, obtains a temporary restraining order or an injunction under s. 813.12, 813.122, 813.123, 813.125 or 813.127, or has a foreign protection order recognized under s. 813.128; and

c. Demonstrates to the department that the order has been or is reasonably likely to be violated.

SECTION 27. 108.04 (11) (cm) of the statutes is created to read:

108.04 (11) (cm) Any person who makes a false statement or representation in order to obtain benefits in the name of another person may, by a determination or decision issued under s. 108.095, be required to repay the amount of the benefits obtained and be assessed an administrative assessment in an additional amount equal to not more than 50% of the amount of benefits obtained.

SECTION 28. 108.04 (11) (d) of the statutes is amended to read:

108.04 (11) (d) In addition to other remedies, the department may, by civil action, recover any benefits obtained by means of any false statement or representation or any administrative assessment imposed under par. (cm). Chapter 778 does not apply to collection of any benefits or assessment under this paragraph.

SECTION 29. 108.04 (13) (d) of the statutes is amended to read:

108.04 (13) (d) 1. If the department finds that any benefits charged to an employer's account have been erroneously paid to an employe without fault by the employer, the department shall notify the employe and the employer of the erroneous payment.

2. If recovery of an overpayment is permitted under s. 108.22 (8) (c) and benefits are currently payable to the employe from the employer's account, the department may correct the error by adjusting the benefits accordingly.

3. To correct any erroneous payment not so adjusted, ~~whenever recovery of an overpayment is permitted under s. 108.22 (8) (c) that was charged to the account of an employer that is subject to the contribution requirements of ss. 108.17 and 108.18,~~ the department shall:

a. ~~If recovery of an overpayment is permitted under s. 108.22 (8) (c),~~ restore the proper amount to the employer's account and charge that amount to the fund's balancing account, and shall thereafter reimburse the balancing account by crediting to it benefits which would otherwise be payable to, or cash recovered from, the employe, ~~unless the employer is a government unit or nonprofit organization which has elected reimbursement financing; or:~~

4. To correct any erroneous payment not so adjusted from the account of an employer which is a government unit or a nonprofit organization and which has elected reimbursement financing, ~~whenever recovery of an overpayment is permitted under s. 108.22 (8) (c),~~ the department shall:

a. ~~If recovery of an overpayment is permitted under s. 108.22 (8) (c),~~ credit to the account benefits which would otherwise be payable to, or cash received from, the employe; ~~or~~

b. ~~If recovery of an overpayment is not permitted under s. 108.22 (8) (c),~~ restore the proper amount to the employer's account and charge that amount in accordance with s. 108.07 (5).

SECTION 30. 108.04 (13) (d) 3. b. of the statutes is created to read:

108.04 (13) (d) 3. b. If recovery of an overpayment is not permitted under s. 108.22 (8) (c), restore the proper amount to the employer's account and charge that

amount to the fund's balancing account unless s. 108.07 (5) (c) applies.

SECTION 31. 108.05 (1) (h) and (i) of the statutes are repealed.

SECTION 32. 108.05 (1) (j) (intro.) of the statutes is amended to read:

108.05 (1) (j) (intro.) Each eligible employe shall be paid benefits for each week of total unemployment which commences on or after January 3, 1999, and before April 2, 2000, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4% of the employe's base period wages which were paid during that quarter of the employe's base period in which the employe was paid the highest total wages, rounded down to the nearest whole dollar, except that if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employe and if that amount is more than the maximum amount shown in the following schedule, the employe's weekly benefit rate shall be the maximum amount shown in the following schedule and except that if the employe's benefits are exhausted during any week under s. 108.06 (1), the employe shall be paid the remaining amount of benefits payable to the employe in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (j) following]

SECTION 33. 108.05 (1) (k) and (L) of the statutes are created to read:

108.05 (1) (k) Each eligible employe shall be paid benefits for each week of total unemployment which commences on or after April 2, 2000, and before October 1, 2000, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4% of the employe's base period wages which were paid during that quarter of the employe's base period in which the employe was paid the highest total wages, rounded down to the nearest whole dollar, except that if that amount is less than the minimum amount shown in the following schedule, no benefits are payable to the employe and if that amount is more than the maximum amount shown in the following schedule, the employe's weekly benefit rate shall be the maximum amount shown in the following schedule and except that if the employe's benefits are exhausted during any week under s. 108.06 (1), the employe shall be paid the remaining amount of benefits payable to the employe in lieu of

the amount shown in the following schedule: [See Figure 108.05 (1) (k) following]

Figure 108.05 (1) (k):

Line	Highest Quarterly Wages Paid		Weekly Benefit Rate
1.	Under	\$1,125.00	\$ 0
2.	1,125.00	to 1,149.99	45
3.	1,150.00	to 1,174.99	46
4.	1,175.00	to 1,199.99	47
5.	1,200.00	to 1,224.99	48
6.	1,225.00	to 1,249.99	49
7.	1,250.00	to 1,274.99	50
8.	1,275.00	to 1,299.99	51
9.	1,300.00	to 1,324.99	52
10.	1,325.00	to 1,349.99	53
11.	1,350.00	to 1,374.99	54
12.	1,375.00	to 1,399.99	55
13.	1,400.00	to 1,424.99	56
14.	1,425.00	to 1,449.99	57
15.	1,450.00	to 1,474.99	58
16.	1,475.00	to 1,499.99	59
17.	1,500.00	to 1,524.99	60
18.	1,525.00	to 1,549.99	61
19.	1,550.00	to 1,574.99	62
20.	1,575.00	to 1,599.99	63
21.	1,600.00	to 1,624.99	64
22.	1,625.00	to 1,649.99	65
23.	1,650.00	to 1,674.99	66
24.	1,675.00	to 1,699.99	67
25.	1,700.00	to 1,724.99	68
26.	1,725.00	to 1,749.99	69
27.	1,750.00	to 1,774.99	70
28.	1,775.00	to 1,799.99	71
29.	1,800.00	to 1,824.99	72
30.	1,825.00	to 1,849.99	73
31.	1,850.00	to 1,874.99	74
32.	1,875.00	to 1,899.99	75
33.	1,900.00	to 1,924.99	76
34.	1,925.00	to 1,949.99	77
35.	1,950.00	to 1,974.99	78
36.	1,975.00	to 1,999.99	79
37.	2,000.00	to 2,024.99	80
38.	2,025.00	to 2,049.99	81
39.	2,050.00	to 2,074.99	82
40.	2,075.00	to 2,099.99	83

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41.	2,100.00	to	2,124.99	84
42.	2,125.00	to	2,149.99	85
43.	2,150.00	to	2,174.99	86
44.	2,175.00	to	2,199.99	87
45.	2,200.00	to	2,224.99	88
46.	2,225.00	to	2,249.99	89
47.	2,250.00	to	2,274.99	90
48.	2,275.00	to	2,299.99	91
49.	2,300.00	to	2,324.99	92
50.	2,325.00	to	2,349.99	93
51.	2,350.00	to	2,374.99	94
52.	2,375.00	to	2,399.99	95
53.	2,400.00	to	2,424.99	96
54.	2,425.00	to	2,449.99	97
55.	2,450.00	to	2,474.99	98
56.	2,475.00	to	2,499.99	99
57.	2,500.00	to	2,524.99	100
58.	2,525.00	to	2,549.99	101
59.	2,550.00	to	2,574.99	102
60.	2,575.00	to	2,599.99	103
61.	2,600.00	to	2,624.99	104
62.	2,625.00	to	2,649.99	105
63.	2,650.00	to	2,674.99	106
64.	2,675.00	to	2,699.99	107
65.	2,700.00	to	2,724.99	108
66.	2,725.00	to	2,749.99	109
67.	2,750.00	to	2,774.99	110
68.	2,775.00	to	2,799.99	111
69.	2,800.00	to	2,824.99	112
70.	2,825.00	to	2,849.99	113
71.	2,850.00	to	2,874.99	114
72.	2,875.00	to	2,899.99	115
73.	2,900.00	to	2,924.99	116
74.	2,925.00	to	2,949.99	117
75.	2,950.00	to	2,974.99	118
76.	2,975.00	to	2,999.99	119
77.	3,000.00	to	3,024.99	120
78.	3,025.00	to	3,049.99	121
79.	3,050.00	to	3,074.99	122
80.	3,075.00	to	3,099.99	123
81.	3,100.00	to	3,124.99	124
82.	3,125.00	to	3,149.99	125
83.	3,150.00	to	3,174.99	126
84.	3,175.00	to	3,199.99	127
85.	3,200.00	to	3,224.99	128
86.	3,225.00	to	3,249.99	129
87.	3,250.00	to	3,274.99	130
88.	3,275.00	to	3,299.99	131
89.	3,300.00	to	3,324.99	132
90.	3,325.00	to	3,349.99	133
91.	3,350.00	to	3,374.99	134

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92.	3,375.00	to	3,399.99	135
93.	3,400.00	to	3,424.99	136
94.	3,425.00	to	3,449.99	137
95.	3,450.00	to	3,474.99	138
96.	3,475.00	to	3,499.99	139
97.	3,500.00	to	3,524.99	140
98.	3,525.00	to	3,549.99	141
99.	3,550.00	to	3,574.99	142
100.	3,575.00	to	3,599.99	143
101.	3,600.00	to	3,624.99	144
102.	3,625.00	to	3,649.99	145
103.	3,650.00	to	3,674.99	146
104.	3,675.00	to	3,699.99	147
105.	3,700.00	to	3,724.99	148
106.	3,725.00	to	3,749.99	149
107.	3,750.00	to	3,774.99	150
108.	3,775.00	to	3,799.99	151
109.	3,800.00	to	3,824.99	152
110.	3,825.00	to	3,849.99	153
111.	3,850.00	to	3,874.99	154
112.	3,875.00	to	3,899.99	155
113.	3,900.00	to	3,924.99	156
114.	3,925.00	to	3,949.99	157
115.	3,950.00	to	3,974.99	158
116.	3,975.00	to	3,999.99	159
117.	4,000.00	to	4,024.99	160
118.	4,025.00	to	4,049.99	161
119.	4,050.00	to	4,074.99	162
120.	4,075.00	to	4,099.99	163
121.	4,100.00	to	4,124.99	164
122.	4,125.00	to	4,149.99	165
123.	4,150.00	to	4,174.99	166
124.	4,175.00	to	4,199.99	167
125.	4,200.00	to	4,224.99	168
126.	4,225.00	to	4,249.99	169
127.	4,250.00	to	4,274.99	170
128.	4,275.00	to	4,299.99	171
129.	4,300.00	to	4,324.99	172
130.	4,325.00	to	4,349.99	173
131.	4,350.00	to	4,374.99	174
132.	4,375.00	to	4,399.99	175
133.	4,400.00	to	4,424.99	176
134.	4,425.00	to	4,449.99	177
135.	4,450.00	to	4,474.99	178
136.	4,475.00	to	4,499.99	179
137.	4,500.00	to	4,524.99	180
138.	4,525.00	to	4,549.99	181
139.	4,550.00	to	4,574.99	182
140.	4,575.00	to	4,599.99	183
141.	4,600.00	to	4,624.99	184
142.	4,625.00	to	4,649.99	185

1999 Senate Bill 255

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143.	4,650.00	to	4,674.99	186
144.	4,675.00	to	4,699.99	187
145.	4,700.00	to	4,724.99	188
146.	4,725.00	to	4,749.99	189
147.	4,750.00	to	4,774.99	190
148.	4,775.00	to	4,799.99	191
149.	4,800.00	to	4,824.99	192
150.	4,825.00	to	4,849.99	193
151.	4,850.00	to	4,874.99	194
152.	4,875.00	to	4,899.99	195
153.	4,900.00	to	4,924.99	196
154.	4,925.00	to	4,949.99	197
155.	4,950.00	to	4,974.99	198
156.	4,975.00	to	4,999.99	199
157.	5,000.00	to	5,024.99	200
158.	5,025.00	to	5,049.99	201
159.	5,050.00	to	5,074.99	202
160.	5,075.00	to	5,099.99	203
161.	5,100.00	to	5,124.99	204
162.	5,125.00	to	5,149.99	205
163.	5,150.00	to	5,174.99	206
164.	5,175.00	to	5,199.99	207
165.	5,200.00	to	5,224.99	208
166.	5,225.00	to	5,249.99	209
167.	5,250.00	to	5,274.99	210
168.	5,275.00	to	5,299.99	211
169.	5,300.00	to	5,324.99	212
170.	5,325.00	to	5,349.99	213
171.	5,350.00	to	5,374.99	214
172.	5,375.00	to	5,399.99	215
173.	5,400.00	to	5,424.99	216
174.	5,425.00	to	5,449.99	217
175.	5,450.00	to	5,474.99	218
176.	5,475.00	to	5,499.99	219
177.	5,500.00	to	5,524.99	220
178.	5,525.00	to	5,549.99	221
179.	5,550.00	to	5,574.99	222
180.	5,575.00	to	5,599.99	223
181.	5,600.00	to	5,624.99	224
182.	5,625.00	to	5,649.99	225
183.	5,650.00	to	5,674.99	226
184.	5,675.00	to	5,699.99	227
185.	5,700.00	to	5,724.99	228
186.	5,725.00	to	5,749.99	229
187.	5,750.00	to	5,774.99	230
188.	5,775.00	to	5,799.99	231
189.	5,800.00	to	5,824.99	232
190.	5,825.00	to	5,849.99	233
191.	5,850.00	to	5,874.99	234
192.	5,875.00	to	5,899.99	235
193.	5,900.00	to	5,924.99	236

194.	5,925.00	to	5,949.99	237
195.	5,950.00	to	5,974.99	238
196.	5,975.00	to	5,999.99	239
197.	6,000.00	to	6,024.99	240
198.	6,025.00	to	6,049.99	241
199.	6,050.00	to	6,074.99	242
200.	6,075.00	to	6,099.99	243
201.	6,100.00	to	6,124.99	244
202.	6,125.00	to	6,149.99	245
203.	6,150.00	to	6,174.99	246
204.	6,175.00	to	6,199.99	247
205.	6,200.00	to	6,224.99	248
206.	6,225.00	to	6,249.99	249
207.	6,250.00	to	6,274.99	250
208.	6,275.00	to	6,299.99	251
209.	6,300.00	to	6,324.99	252
210.	6,325.00	to	6,349.99	253
211.	6,350.00	to	6,374.99	254
212.	6,375.00	to	6,399.99	255
213.	6,400.00	to	6,424.99	256
214.	6,425.00	to	6,449.99	257
215.	6,450.00	to	6,474.99	258
216.	6,475.00	to	6,499.99	259
217.	6,500.00	to	6,524.99	260
218.	6,525.00	to	6,549.99	261
219.	6,550.00	to	6,574.99	262
220.	6,575.00	to	6,599.99	263
221.	6,600.00	to	6,624.99	264
222.	6,625.00	to	6,649.99	265
223.	6,650.00	to	6,674.99	266
224.	6,675.00	to	6,699.99	267
225.	6,700.00	to	6,724.99	268
226.	6,725.00	to	6,749.99	269
227.	6,750.00	to	6,774.99	270
228.	6,775.00	to	6,799.99	271
229.	6,800.00	to	6,824.99	272
230.	6,825.00	to	6,849.99	273
231.	6,850.00	to	6,874.99	274
232.	6,875.00	to	6,899.99	275
233.	6,900.00	to	6,924.99	276
234.	6,925.00	to	6,949.99	277
235.	6,950.00	to	6,974.99	278
236.	6,975.00	to	6,999.99	279
237.	7,000.00	to	7,024.99	280
238.	7,025.00	to	7,049.99	281
239.	7,050.00	to	7,074.99	282
240.	7,075.00	to	7,099.99	283
241.	7,100.00	to	7,124.99	284
242.	7,125.00	to	7,149.99	285
243.	7,150.00	to	7,174.99	286
244.	7,175.00	to	7,199.99	287

245.	7,200.00	to	7,224.99	288
246.	7,225.00	to	7,249.99	289
247.	7,250.00	to	7,274.99	290
248.	7,275.00	to	7,299.99	291
249.	7,300.00	to	7,324.99	292
250.	7,325.00	to	7,349.99	293
251.	7,350.00	to	7,374.99	294
252.	7,375.00	to	7,399.99	295
253.	7,400.00	to	7,424.99	296
254.	7,425.00	to	7,449.99	297
255.	7,450.00	to	7,474.99	298
256.	7,475.00	to	7,499.99	299
257.	7,500.00	to	7,524.99	300
258.	7,525.00	to	7,549.99	301
259.	7,550.00	to	7,574.99	302
260.	7,575.00	to	7,599.99	303
261.	7,600.00	to	7,624.99	304
262.	7,625.00		and over	305

(L) Each eligible employe shall be paid benefits for each week of total unemployment which commences on or after October 1, 2000, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4% of the employe's base period wages which were paid during that quarter of the employe's base period in which the employe was paid the highest total wages, rounded down to the nearest whole dollar, except that if that amount is less than the minimum amount shown in the following schedule, no benefits are

payable to the employe and if that amount is more than the maximum amount shown in the following schedule, the employe's weekly benefit rate shall be the maximum amount shown in the following schedule and except that if the employe's benefits are exhausted during any week under s. 108.06 (1), the employe shall be paid the remaining amount of benefits payable to the employe in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (L) following]

Figure 108.05 (1) (L):

Line	Highest Quarterly Wages Paid		Weekly Benefit Rate
1.	Under	\$1,150.00	\$ 0
2.	1,150.00	to 1,174.99	46
3.	1,175.00	to 1,199.99	47
4.	1,200.00	to 1,224.99	48
5.	1,225.00	to 1,249.99	49
6.	1,250.00	to 1,274.99	50
7.	1,275.00	to 1,299.99	51
8.	1,300.00	to 1,324.99	52
9.	1,325.00	to 1,349.99	53
10.	1,350.00	to 1,374.99	54
11.	1,375.00	to 1,399.99	55
12.	1,400.00	to 1,424.99	56

13.	1,425.00	to	1,449.99	57
14.	1,450.00	to	1,474.99	58
15.	1,475.00	to	1,499.99	59
16.	1,500.00	to	1,524.99	60
17.	1,525.00	to	1,549.99	61
18.	1,550.00	to	1,574.99	62
19.	1,575.00	to	1,599.99	63
20.	1,600.00	to	1,624.99	64
21.	1,625.00	to	1,649.99	65
22.	1,650.00	to	1,674.99	66
23.	1,675.00	to	1,699.99	67
24.	1,700.00	to	1,724.99	68
25.	1,725.00	to	1,749.99	69
26.	1,750.00	to	1,774.99	70
27.	1,775.00	to	1,799.99	71
28.	1,800.00	to	1,824.99	72
29.	1,825.00	to	1,849.99	73
30.	1,850.00	to	1,874.99	74
31.	1,875.00	to	1,899.99	75
32.	1,900.00	to	1,924.99	76
33.	1,925.00	to	1,949.99	77
34.	1,950.00	to	1,974.99	78
35.	1,975.00	to	1,999.99	79
36.	2,000.00	to	2,024.99	80
37.	2,025.00	to	2,049.99	81
38.	2,050.00	to	2,074.99	82
39.	2,075.00	to	2,099.99	83
40.	2,100.00	to	2,124.99	84
41.	2,125.00	to	2,149.99	85
42.	2,150.00	to	2,174.99	86
43.	2,175.00	to	2,199.99	87
44.	2,200.00	to	2,224.99	88
45.	2,225.00	to	2,249.99	89
46.	2,250.00	to	2,274.99	90
47.	2,275.00	to	2,299.99	91
48.	2,300.00	to	2,324.99	92
49.	2,325.00	to	2,349.99	93
50.	2,350.00	to	2,374.99	94
51.	2,375.00	to	2,399.99	95
52.	2,400.00	to	2,424.99	96
53.	2,425.00	to	2,449.99	97
54.	2,450.00	to	2,474.99	98
55.	2,475.00	to	2,499.99	99
56.	2,500.00	to	2,524.99	100
57.	2,525.00	to	2,549.99	101
58.	2,550.00	to	2,574.99	102
59.	2,575.00	to	2,599.99	103
60.	2,600.00	to	2,624.99	104
61.	2,625.00	to	2,649.99	105
62.	2,650.00	to	2,674.99	106
63.	2,675.00	to	2,699.99	107

64.	2,700.00	to	2,724.99	108
65.	2,725.00	to	2,749.99	109
66.	2,750.00	to	2,774.99	110
67.	2,775.00	to	2,799.99	111
68.	2,800.00	to	2,824.99	112
69.	2,825.00	to	2,849.99	113
70.	2,850.00	to	2,874.99	114
71.	2,875.00	to	2,899.99	115
72.	2,900.00	to	2,924.99	116
73.	2,925.00	to	2,949.99	117
74.	2,950.00	to	2,974.99	118
75.	2,975.00	to	2,999.99	119
76.	3,000.00	to	3,024.99	120
77.	3,025.00	to	3,049.99	121
78.	3,050.00	to	3,074.99	122
79.	3,075.00	to	3,099.99	123
80.	3,100.00	to	3,124.99	124
81.	3,125.00	to	3,149.99	125
82.	3,150.00	to	3,174.99	126
83.	3,175.00	to	3,199.99	127
84.	3,200.00	to	3,224.99	128
85.	3,225.00	to	3,249.99	129
86.	3,250.00	to	3,274.99	130
87.	3,275.00	to	3,299.99	131
88.	3,300.00	to	3,324.99	132
89.	3,325.00	to	3,349.99	133
90.	3,350.00	to	3,374.99	134
91.	3,375.00	to	3,399.99	135
92.	3,400.00	to	3,424.99	136
93.	3,425.00	to	3,449.99	137
94.	3,450.00	to	3,474.99	138
95.	3,475.00	to	3,499.99	139
96.	3,500.00	to	3,524.99	140
97.	3,525.00	to	3,549.99	141
98.	3,550.00	to	3,574.99	142
99.	3,575.00	to	3,599.99	143
100.	3,600.00	to	3,624.99	144
101.	3,625.00	to	3,649.99	145
102.	3,650.00	to	3,674.99	146
103.	3,675.00	to	3,699.99	147
104.	3,700.00	to	3,724.99	148
105.	3,725.00	to	3,749.99	149
106.	3,750.00	to	3,774.99	150
107.	3,775.00	to	3,799.99	151
108.	3,800.00	to	3,824.99	152
109.	3,825.00	to	3,849.99	153
110.	3,850.00	to	3,874.99	154
111.	3,875.00	to	3,899.99	155
112.	3,900.00	to	3,924.99	156
113.	3,925.00	to	3,949.99	157
114.	3,950.00	to	3,974.99	158

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115.	3,975.00	to	3,999.99	159
116.	4,000.00	to	4,024.99	160
117.	4,025.00	to	4,049.99	161
118.	4,050.00	to	4,074.99	162
119.	4,075.00	to	4,099.99	163
120.	4,100.00	to	4,124.99	164
121.	4,125.00	to	4,149.99	165
122.	4,150.00	to	4,174.99	166
123.	4,175.00	to	4,199.99	167
124.	4,200.00	to	4,224.99	168
125.	4,225.00	to	4,249.99	169
126.	4,250.00	to	4,274.99	170
127.	4,275.00	to	4,299.99	171
128.	4,300.00	to	4,324.99	172
129.	4,325.00	to	4,349.99	173
130.	4,350.00	to	4,374.99	174
131.	4,375.00	to	4,399.99	175
132.	4,400.00	to	4,424.99	176
133.	4,425.00	to	4,449.99	177
134.	4,450.00	to	4,474.99	178
135.	4,475.00	to	4,499.99	179
136.	4,500.00	to	4,524.99	180
137.	4,525.00	to	4,549.99	181
138.	4,550.00	to	4,574.99	182
139.	4,575.00	to	4,599.99	183
140.	4,600.00	to	4,624.99	184
141.	4,625.00	to	4,649.99	185
142.	4,650.00	to	4,674.99	186
143.	4,675.00	to	4,699.99	187
144.	4,700.00	to	4,724.99	188
145.	4,725.00	to	4,749.99	189
146.	4,750.00	to	4,774.99	190
147.	4,775.00	to	4,799.99	191
148.	4,800.00	to	4,824.99	192
149.	4,825.00	to	4,849.99	193
150.	4,850.00	to	4,874.99	194
151.	4,875.00	to	4,899.99	195
152.	4,900.00	to	4,924.99	196
153.	4,925.00	to	4,949.99	197
154.	4,950.00	to	4,974.99	198
155.	4,975.00	to	4,999.99	199
156.	5,000.00	to	5,024.99	200
157.	5,025.00	to	5,049.99	201
158.	5,050.00	to	5,074.99	202
159.	5,075.00	to	5,099.99	203
160.	5,100.00	to	5,124.99	204
161.	5,125.00	to	5,149.99	205
162.	5,150.00	to	5,174.99	206
163.	5,175.00	to	5,199.99	207
164.	5,200.00	to	5,224.99	208
165.	5,225.00	to	5,249.99	209

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166.	5,250.00	to	5,274.99	210
167.	5,275.00	to	5,299.99	211
168.	5,300.00	to	5,324.99	212
169.	5,325.00	to	5,349.99	213
170.	5,350.00	to	5,374.99	.....	214
171.	5,375.00	to	5,399.99	.....	215
172.	5,400.00	to	5,424.99	.....	216
173.	5,425.00	to	5,449.99	.....	217
174.	5,450.00	to	5,474.99	.....	218
175.	5,475.00	to	5,499.99	.....	219
176.	5,500.00	to	5,524.99	.....	220
177.	5,525.00	to	5,549.99	221
178.	5,550.00	to	5,574.99	222
179.	5,575.00	to	5,599.99	223
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181.	5,625.00	to	5,649.99	225
182.	5,650.00	to	5,674.99	226
183.	5,675.00	to	5,699.99	227
184.	5,700.00	to	5,724.99	228
185.	5,725.00	to	5,749.99	.....	229
186.	5,750.00	to	5,774.99	.....	230
187.	5,775.00	to	5,799.99	.....	231
188.	5,800.00	to	5,824.99	.....	232
189.	5,825.00	to	5,849.99	.....	233
190.	5,850.00	to	5,874.99	.....	234
191.	5,875.00	to	5,899.99	.....	235
192.	5,900.00	to	5,924.99	.....	236
193.	5,925.00	to	5,949.99	.....	237
194.	5,950.00	to	5,974.99	.....	238
195.	5,975.00	to	5,999.99	.....	239
196.	6,000.00	to	6,024.99	.....	240
197.	6,025.00	to	6,049.99	.....	241
198.	6,050.00	to	6,074.99	.....	242
199.	6,075.00	to	6,099.99	.....	243
200.	6,100.00	to	6,124.99	.....	244
201.	6,125.00	to	6,149.99	.....	245
202.	6,150.00	to	6,174.99	.....	246
203.	6,175.00	to	6,199.99	.....	247
204.	6,200.00	to	6,224.99	.....	248
205.	6,225.00	to	6,249.99	.....	249
206.	6,250.00	to	6,274.99	.....	250
207.	6,275.00	to	6,299.99	.....	251
208.	6,300.00	to	6,324.99	.....	252
209.	6,325.00	to	6,349.99	.....	253
210.	6,350.00	to	6,374.99	.....	254
211.	6,375.00	to	6,399.99	.....	255
212.	6,400.00	to	6,424.99	.....	256
213.	6,425.00	to	6,449.99	.....	257
214.	6,450.00	to	6,474.99	.....	258
215.	6,475.00	to	6,499.99	.....	259
216.	6,500.00	to	6,524.99	.....	260

217.	6,525.00	to	6,549.99	.....	261
218.	6,550.00	to	6,574.99	.....	262
219.	6,575.00	to	6,599.99	.....	263
220.	6,600.00	to	6,624.99	.....	264
221.	6,625.00	to	6,649.99	.....	265
222.	6,650.00	to	6,674.99	.....	266
223.	6,675.00	to	6,699.99	.....	267
224.	6,700.00	to	6,724.99	.....	268
225.	6,725.00	to	6,749.99	.....	269
226.	6,750.00	to	6,774.99	.....	270
227.	6,775.00	to	6,799.99	.....	271
228.	6,800.00	to	6,824.99	.....	272
229.	6,825.00	to	6,849.99	.....	273
230.	6,850.00	to	6,874.99	.....	274
231.	6,875.00	to	6,899.99	.....	275
232.	6,900.00	to	6,924.99	.....	276
233.	6,925.00	to	6,949.99	.....	277
234.	6,950.00	to	6,974.99	.....	278
235.	6,975.00	to	6,999.99	.....	279
236.	7,000.00	to	7,024.99	.....	280
237.	7,025.00	to	7,049.99	.....	281
238.	7,050.00	to	7,074.99	.....	282
239.	7,075.00	to	7,099.99	.....	283
240.	7,100.00	to	7,124.99	.....	284
241.	7,125.00	to	7,149.99	.....	285
242.	7,150.00	to	7,174.99	.....	286
243.	7,175.00	to	7,199.99	.....	287
244.	7,200.00	to	7,224.99	.....	288
245.	7,225.00	to	7,249.99	.....	289
246.	7,250.00	to	7,274.99	.....	290
247.	7,275.00	to	7,299.99	.....	291
248.	7,300.00	to	7,324.99	.....	292
249.	7,325.00	to	7,349.99	.....	293
250.	7,350.00	to	7,374.99	.....	294
251.	7,375.00	to	7,399.99	.....	295
252.	7,400.00	to	7,424.99	.....	296
253.	7,425.00	to	7,449.99	.....	297
254.	7,450.00	to	7,474.99	.....	298
255.	7,475.00	to	7,499.99	.....	299
256.	7,500.00	to	7,524.99	.....	300
257.	7,525.00	to	7,549.99	.....	301
258.	7,550.00	to	7,574.99	.....	302
259.	7,575.00	to	7,599.99	.....	303
260.	7,600.00	to	7,624.99	.....	304
261.	7,625.00	to	7,649.99	.....	305
262.	7,650.00	to	7,674.99	.....	306
263.	7,675.00	to	7,699.99	.....	307
264.	7,700.00	to	7,724.99	.....	308
265.	7,725.00	to	7,749.99	.....	309
266.	7,750.00	to	7,774.99	.....	310
267.	7,775.00	to	7,799.99	.....	311

268.	7,800.00	to	7,824.99	312
269.	7,825.00		and over	313

SECTION 34. 108.05 (3) (a) of the statutes is amended to read:

108.05 (3) (a) Except as provided in ~~par. pars.~~ (b) and (c), if an eligible employe earns wages in a given week, the first \$30 of the wages shall be disregarded and the employe's applicable weekly benefit payment shall be reduced by 67% of the remaining amount, except that no such employe is eligible for benefits if the employe's benefit payment would be less than \$5 for any week. For purposes of this paragraph, "wages" includes any salary reduction amounts earned that are not wages and that are deducted from the salary of a claimant by an employer pursuant to a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125, and any amount that a claimant would have earned in available work which is treated as wages under s. 108.04 (1) (a), but excludes any amount that a claimant earns for services performed as a volunteer fire fighter or volunteer emergency medical technician. In applying this paragraph, the department shall disregard discrepancies of less than \$2 between wages reported by employes and employers.

SECTION 35. 108.05 (3) (c) of the statutes is created to read:

108.05 (3) (c) A claimant is ineligible to receive any benefits for a week in which the claimant works a total of 40 or more hours for one or more employing units.

SECTION 36. 108.06 (2) (cm) of the statutes is created to read:

108.06 (2) (cm) If an employe qualifies to receive benefits using the base period described in s. 108.02 (4) (b), the wages used to compute the employe's benefit entitlement are not available for use in any subsequent benefit computation for the same employe, except under s. 108.141 or 108.142.

SECTION 37. 108.09 (2) (bm) of the statutes is amended to read:

108.09 (2) (bm) In determining whether an individual meets the conditions specified in s. 108.02 (12) (b) 2. a. or b. or (bm) 1. or 2., the department shall not consider documents granting operating authority or licenses, or any state or federal laws or federal regulations granting such authority or licenses.

SECTION 38. 108.09 (4s) of the statutes is amended to read:

108.09 (4s) EMPLOYE STATUS. In determining whether an individual meets the conditions specified in s. 108.02 (12) (b) 2. a. or b. or (bm) 1. or 2., the appeal tribunal shall not take administrative notice of or admit into evidence documents granting operating authority or licenses, or any state or federal laws or federal regulations granting such authority or licenses.

SECTION 39. 108.095 of the statutes is created to read:

108.095 False statements or representations to obtain benefits payable to other persons. (1) The procedures under this section apply to any issue arising under this chapter concerning any alleged false statement or representation of a person to obtain benefits that are payable to another person, and are in addition to any determination, decision or other procedure provided under s. 108.09. The procedures under this section apply whether or not a penalty for an offense is provided under s. 108.24.

(2) The department shall investigate whether any person has obtained benefits that were payable to another person by means of any false statement or representation, and may issue an initial determination concerning its findings. The department shall mail a copy of the determination to the last-known address of each party affected thereby. Unless designated by a determination under this section, an employing unit is not a party to the determination. The department may set aside or amend the determination at any time prior to a hearing concerning the determination under sub. (5) on the basis of subsequent information or to correct a mistake, including an error of law.

(3) Any party to a determination may appeal that determination by requesting a hearing concerning any matter in that determination if the request is received by the department or postmarked within 14 days after the mailing.

(4) Upon issuance of a determination, the department is a party to the determination.

(5) Any hearing shall be held before an appeal tribunal appointed under s. 108.09 (3). Section 108.09 (4) and (5) applies to the proceeding before the tribunal.

(6) Any party may petition the commission for review of the decision of the appeal tribunal under s. 108.09 (6). The commission's authority to take action concerning any issue or proceeding under this section is the same as that provided in s. 108.09 (6).

(7) Any party may commence an action for judicial review of a decision of the commission under this section, after exhausting the remedies provided under this section, by commencing the action within 30 days after the decision of the commission is mailed to the department and the last-known address of each other party. The scope and manner of judicial review is the same as that provided in s. 108.09 (7).

(8) The mailing of determinations and decisions under this section shall be first class and may include the use of services performed by the postal service requiring the payment of extra fees.

SECTION 40. 108.15 (3) (e) of the statutes is amended to read:

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

SECTION 41. 108.151 (1) of the statutes is amended to read:

108.151 (1) EMPLOYER'S CONTRIBUTION RATE. Each nonprofit organization which is or becomes an employer subject to this chapter shall be subject to all its provisions except as it may elect reimbursement financing in accordance with sub. (2). If such an approved election is terminated, the employer's contribution rate shall be 2.7% on its payroll for each of the next 3 calendar years, plus any contributions payable under s. 108.18 (2) (b).

SECTION 42. 108.16 (6) (e) of the statutes is amended to read:

108.16 (6) (e) The amount of any benefit check duly issued and delivered or mailed to an employe, if such check has not been presented for payment within one year after its date of issue; provided that a substitute check may be issued and charged to the balancing account, at any time within the next following year if the

SECTION 47. 108.18 (9) (figure) Schedule C, line 1 of the statutes is amended to read:

108.18 (9) (figure) Schedule C

1 0.00 0.02 0.00 0.05

SECTION 48. 108.18 (9) (figure) Schedule D, line 1 of the statutes is amended to read:

108.18 (9) (figure) Schedule D

1 0.00 0.02 0.00 0.05

SECTION 49. 108.19 (1e) (a) of the statutes is amended to read:

108.19 (1e) (a) Except as provided in par. (b), each employer, other than an employer which finances benefits under s. 108.15 or 108.151 shall, in addition to other contributions payable under s. 108.18 and this section, pay an assessment to the administrative account for each year prior to the year 2000 2002 equal to the lesser of 0.01% of its payroll for that year or the solvency contribution that would otherwise be payable by the employer under s. 108.18 (9) for that year.

SECTION 50. 108.19 (1e) (d) of the statutes is amended to read:

108.19 (1e) (d) The department may expend the moneys received from assessments levied under this subsection for the design or development of renovation and modernization of the unemployment insurance informa-

tion technology systems tax and accounting system, including development and implementation of a new system and reengineering of automated processes and manual business functions.

SECTION 43. 108.16 (6m) (e) of the statutes is amended to read:

108.16 (6m) (e) Any overpayment of benefits that is written off under sub. (3), unless it is chargeable to an employer's account under s. 108.04 (13) (e) or (d).

SECTION 44. 108.161 (3e) of the statutes is created to read:

108.161 (3e) Notwithstanding sub. (3), any moneys allocated under section 903 of the federal Social Security Act for federal fiscal years 2000, 2001 and 2002 shall be used solely for unemployment insurance administration.

SECTION 45. 108.18 (2) (b) of the statutes is repealed.

SECTION 46. 108.18 (2) (c) of the statutes is amended to read:

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

tion technology systems tax and accounting system, including development and implementation of a new system and reengineering of automated processes and manual business functions.

SECTION 51. 108.20 (3) of the statutes is amended to read:

108.20 (3) There shall be included in the moneys governed by sub. (2m) any amounts collected by the department under ss. 108.04 (11) (c) and (cm) and 108.22 (1) (a) and (ac) as tardy filing fees, forfeitures or interest on delinquent payments or other penalties and any excess moneys collected under s. 108.19 (1m).

SECTION 52. 108.20 (5) to (9) of the statutes are repealed.

SECTION 53. 108.205 (2) of the statutes is amended to read:

108.205 (2) All employers of ~~250~~ 100 or more employees, as determined under s. 108.22 (1) (ae), shall file the quarterly report under sub. (1) using ~~a medium~~ an electronic medium approved by the department for such employers. An employer that becomes subject to the reporting requirement under this subsection shall file its initial report under this subsection for the 4th quarter beginning after the quarter in which the employer becomes subject to the reporting requirement. Once an employer becomes subject to the reporting requirement under this subsection, the employer shall continue to file its quarterly reports under this subsection unless that requirement is waived by the department.

SECTION 54. 108.22 (1) (a) 1. of the statutes is amended to read:

108.22 (1) (a) 1. For 1 to 100 employees, \$15 ~~\$25~~.

SECTION 55. 108.22 (1) (a) 2. to 4. of the statutes are repealed.

SECTION 56. 108.22 (1) (a) 5. of the statutes is renumbered 108.22 (1) (a) 2. and amended to read:

108.22 (1) (a) 2. For more than ~~400~~ 100 employees, \$115 ~~\$75~~.

SECTION 57. 108.22 (1) (ac) of the statutes is created to read:

108.22 (1) (ac) In addition to any fee assessed under par. (a), an employer that is subject to the reporting requirement under s. 108.205 (2) and that fails to file its report in a format prescribed under that subsection may be assessed a penalty of \$10 for each employe whose information is not reported in a format prescribed under s. 108.205 (2).

SECTION 58. 108.22 (1) (b) of the statutes is amended to read:

108.22 (1) (b) If the due date of a report or payment under s. 108.15 (5) (b), 108.151 (5) (f), 108.16 (8), 108.17 (2) or 108.205 would otherwise be a Saturday, Sunday or legal holiday under state or federal law, the due date is the next following day which is not a Saturday, Sunday or legal holiday under state or federal law.

SECTION 59. 108.22 (1) (c) of the statutes is amended to read:

108.22 (1) (c) Any report or payment, except a payment required by s. 108.15 (5) (b) or 108.151 (5) (f), to which this subsection applies is delinquent, within the meaning of par. (a), unless it is received by the department, in the form prescribed by law or rule of the department, no later than its due date as determined under par. (b), or if mailed is either postmarked no later than that due date or is received by the department no later than 3 days after that due date. Any payment required by s. 108.15 (5) (b) or 108.151 (5) (f) is delinquent, within the meaning of par. (a), unless it is received by the department, in the form prescribed by law, no later than ~~its due date~~ the last day of the month in which it is due.

SECTION 60. 108.22 (8) (c) 1. a. of the statutes is amended to read:

108.22 (8) (c) 1. a. The overpayment was the result of a departmental error, ~~whether or not an~~ and was not the fault of any employer is also at fault under s. 108.04 (13) (f); and

SECTION 61. Nonstatutory provisions.

(1) DEFINITIONS. In this SECTION:

(a) “Department” means the department of workforce development.

(b) “Employer” has the meaning given in section 108.02 (13) of the statutes.

(2) NOTICE OF LEVY FOR YEAR 2000. Notwithstanding section 108.19 (1e) (b) of the statutes, if this subsection takes effect after October 31, 1999, the department may, no later than the 30th day commencing after the effective date of this subsection, publish a notice under that paragraph of an assessment to be levied against employers under section 108.19 (1e) of the statutes, as created by this act, in the year 2000.

SECTION 62. Initial applicability.

(1) The treatment of sections 108.02 (4) and 108.06 (2) (cm) of the statutes first applies to benefit years beginning on July 2, 2000.

(2) The treatment of sections 108.02 (12) (a), (b) (intro.) and (bm) and 108.09 (2) (bm) and (4s) (with respect to contribution requirements) of the statutes first applies to services performed on January 1, 2000.

(3) The treatment of sections 108.02 (12) (a), (b) (intro.) and (bm) and 108.09 (2) (bm) and (4s) (with respect to benefit eligibility) of the statutes first applies to benefit years beginning on April 2, 2000.

(4) The treatment of section 108.04 (1) (b) 2. and (c) of the statutes first applies with respect to leaves of absence commencing on April 2, 2000.

(5) The treatment of section 108.04 (2) (a) 1., 2. and 3. of the statutes first applies with respect to weeks of unemployment beginning on April 2, 2000.

(6) The treatment of section 108.04 (7) (b), (cm), (h), (i) and (s) of the statutes first applies with respect to terminations commencing on April 2, 2000.

(7) The treatment of sections 108.04 (11) (cm) and 108.095 of the statutes first applies with respect to false statements and representations made on April 2, 2000.

(8) The treatment of section 108.05 (3) (a) and (c) of the statutes first applies with respect to weeks of unemployment beginning on April 2, 2000.

(9) The treatment of section 108.16 (6) (e) of the statutes first applies with respect to unemployment insurance benefit checks issued on January 1, 1995.

(10) The treatment of section 108.22 (1) (b) and (c) of the statutes first applies to reimbursements billed in the month following the month that includes the effective date of this subsection.

(11) The treatment of section 108.18 (9) (figure) Schedule C and Schedule D of the statutes first applies with respect to payrolls beginning on January 1, 2000.

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(12) The treatment of sections 108.20 (3), 108.205 (2) and 108.22 (1) (a) 1. to 5. and (ac) of the statutes first applies with respect to reports due for the calendar quarter ending on March 31, 2000.

SECTION 63. Effective dates. This act takes effect on the first Sunday after publication, except as follows:

(1) The treatment of sections 108.02 (12) (a), (b) (intro.) and (bm), 108.09 (2) (bm) and (4s), 108.15 (3) (e), 108.151 (1) and 108.18 (2) (b) and (c) of the statutes takes effect on January 1, 2000.

