

● UNEMPLOYMENT INSURANCE LAW

STATUTORY CITATION: Wis. Stat. §§ 108.01 – 108.26

GENERAL SUMMARY: Chapter 108 of the Wisconsin statutes authorizes the payment of unemployment insurance benefits to workers who are temporarily out of work, have recent earnings from insured employment, and meet other qualifications. To finance the payment of UI benefits, the law establishes an unemployment reserve fund and requires most employers in the state to pay contributions to the fund in rough proportion to their payroll expenditures. With some exceptions, employers are required to pay UI taxes if they (1) paid wages totaling \$1,500 or more during any quarter of the current or preceding calendar year, or (2) employed at least one worker for any part of a day in each of 20 or more calendar weeks this year or last.

PROVISIONS APPLICABLE TO AGRICULTURE

EMPLOYER CONTRIBUTIONS — In general, every farm operator or other agricultural establishment that (1) paid cash wages for agricultural labor amounting to \$20,000 or more during any quarter of the current or preceding calendar year, or (2) employed 10 or more workers in agricultural labor for some part of a day in at least 20 different calendar weeks in the current or preceding calendar year, is required to pay UI contributions to the state. With respect to each employee, a subject employer is liable for contributions on the first \$14,000 in wages paid during the calendar year, at a tax rate assigned by the state administering agency on the basis of the employer's UI claims experience and other factors.

ELIGIBILITY FOR BENEFITS — In general, an unemployed worker not otherwise disqualified is eligible for unemployment insurance benefits only if the worker (1) is able to work, available for work, and seeking suitable work, (2) has registered for work with the public employment service, and (3) has, during the first four of the last five calendar quarters immediately preceding the initial claim for benefits, earned at least 35 times the weekly benefit rate (explained below) from UI-covered employment, and at least 4 times the weekly benefit rate outside the one quarter in which earnings were highest.

AMOUNT OF BENEFITS — The weekly benefit rate for an eligible worker who is totally unemployed is generally equal to 4 percent of the claimant's earnings during the one quarter of the four-quarter base period when earnings were highest; currently, UI benefits may range from \$53 to \$370 per week. For any week during which an eligible claimant has earnings from part-time employment, the first \$30 of the week's wages are disregarded in computing the amount of the UI payment, and the claimant's applicable weekly benefit rate is reduced by 67 percent of the remaining amount.

SPECIAL NOTES OR ADVISORIES

LIABILITY OF CREW LEADERS AND LABOR CONTRACTORS — For purposes of determining liability for payment of unemployment contributions, in cases where farmworkers performing agricultural labor are furnished to a farm operator by a crew leader who (1) is a federally registered farm labor contractor, (2) pays members of the crew their earnings, and (3) has not entered into a written agreement with the farm operator under which the crew leader is designated as an employee of the farm operator, the crew leader is treated as the workers' employer. Under any other circumstances, crew members are considered employees of the farm operator, and wages paid to the workers by the crew leader are deemed to be wages paid by the farm operator.

ADMINISTRATION AND ENFORCEMENT

PRIMARY ENFORCEMENT AGENCY — *Unemployment Insurance Division, Wisconsin Department of Workforce Development, Madison, Wisconsin 53707 (414-438-7705).* The Department has control of all aspects of the state's unemployment insurance system, from collection of UI taxes from subject employers, to payment of UI benefits to eligible workers, to adjudication of tax and benefit appeals. Claims for unemployment compensation may be filed online, at my.unemployment.wisconsin.gov.

SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY — *None.*