

**D15-10**  
**Technical Changes to Wis. Stat. § 108.05**

Date: September 17, 2015  
Proposed by: DWD  
Prepared by: Andrew Rubsam

**ANALYSIS OF PROPOSED UI LAW CHANGE**  
**Technical Changes to Wis. Stat. § 108.05**

**1. Description of Proposed Change**

Wis. Stat. § 108.05(1)(r) provides a formula for calculating the amount of weekly benefits to which a benefit claimant is entitled. The weekly benefit rate is “4 percent of the employee’s base period wages that were paid during that quarter of the employee’s base period in which the employee was paid the highest total wages, rounded down to the nearest whole dollar.” The chart following paragraph (r) provides that a claimant’s minimum weekly benefit rate is \$54 and the maximum weekly benefit rate is \$370. The chart demonstrates claimants’ weekly benefit rates based on the highest quarterly wages paid to the claimant. The chart occupies several pages in the statutes.

The Department publishes the charts on its website (available at <http://dwd.wisconsin.gov/uiben/handbook/pdf/wbrchart.pdf>). And the Department provides a calculator on its website for claimants to estimate their weekly benefit rate based on their wages ([http://dwd.wisconsin.gov/uiben/calculator\\_wbr.htm](http://dwd.wisconsin.gov/uiben/calculator_wbr.htm)).

The Department proposes the amendment of Wis. Stat. § 108.05(1)(r) to delete the charts from the statutes and to provide that the statutory formulas contain the current minimum and maximum amount of benefits. The Department also proposes to require the Department to continue to publish the charts on its website.

The Department also suggests the repeal of Wis. Stat. § 108.05(1)(q), which determines the benefit rates of previous years, because that section applies only to weeks of unemployment

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through January 5, 2014. The rates under section 108.05(1)(q) no longer apply to claimants so this section and the chart following that section should be repealed.

The Department proposes the repeal of Wis. Stat. §§ 108.05(2) and 108.05(2m). Section 108.05(2) provides for semiannual adjustments of maximum and minimum benefit rates and section 108.05(2m) provides for the suspension of the semiannual adjustments. The Department no longer adjusts the weekly benefit rates on a semiannual basis, which makes these unused sections outdated.

These proposed changes would not reduce or increase benefit payments to claimants but are designed as technical changes to section 108.05 in order to simplify the statute and reduce printing costs.

**2. Proposed Statutory Language**

Proposed statutory language is attached.

**3. Effects of Proposed Changes**

- a. Policy. The technical legislative change will not change the amount of benefits paid to claimants.
- b. Administrative. There will be little, if any, administrative effect of this proposal because the Department already publishes the charts on its website. The Department no longer applies the sections to be repealed, which means there will be no training needed for this change.
- c. Fiscal. An estimate of the fiscal effect of this proposal is not yet available. The fiscal effect is estimated to be negligible.

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**4. State and Federal Issues**

There are no known federal conformity issues with the technical corrections as proposed. The Department recommends that any changes to the unemployment insurance law be sent to the U.S. Department of Labor for conformity review.

**5. Proposed Effective/Applicability Date**

This proposal would be effective with other changes made as part of the agreed bill cycle.



State of Wisconsin  
2015 - 2016 LEGISLATURE

LRB--2921/P2  
AJM:klm

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

AN ACT *to repeal* 108.05 (1) (q), 108.05 (1) (r) (figure), 108.05 (2) and 108.05 (2m);  
and *to amend* 108.05 (1) (r) and 108.141 (4) of the statutes; **relating to:** the  
unemployment insurance weekly benefits rate schedule and rate adjustments.

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***Analysis by the Legislative Reference Bureau***

Under current law, UI weekly benefit rate schedules are published in the statutes. The schedules illustrate the results of the formula for calculating weekly benefit amounts and establish minimum and maximum weekly benefit rates. Current law requires the Department of Workforce Development (DWD) to adjust the minimum and maximum weekly benefit rates, but a separate provision indefinitely suspends this adjustment requirement.

This bill repeals the UI benefit rate schedules contained in the statutes showing the results of the formula for calculating weekly benefit amounts and instead requires DWD to publish and maintain such schedules on its Internet site. The bill maintains the minimum and maximum weekly benefit rate amounts as currently established in the schedules. The bill repeals the provisions requiring adjustment of benefit amounts and the provision suspending those provisions.

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

**SECTION 1.** 108.05 (1) (q) of the statutes is repealed.

**SECTION 2.** 108.05 (1) (r) of the statutes is amended to read:

108.05 (1) (r) Except as provided in s. 108.062 (6) (a), each eligible employee shall be paid benefits for each week of total unemployment that commences on or after January 5, 2014, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base period wages that were paid during that quarter of the employee's base period in which the employee 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 \$54~~, no benefits are payable to the employee and, if that amount is more than ~~the maximum amount shown in the following schedule \$370~~, the employee's weekly benefit rate shall be ~~the maximum amount shown in the following schedule \$370~~ and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee ~~in lieu of the amount shown in the following schedule:~~ [See Figure 108.05 (1) (r) following] under s. 108.06 (1). The department shall publish on its Internet site a weekly benefit rate schedule of quarterly wages and the corresponding weekly benefit rates as calculated in accordance with this paragraph.

**SECTION 3.** 108.05 (1) (r) (figure) of the statutes is repealed.

**SECTION 4.** 108.05 (2) of the statutes is repealed.

**SECTION 5.** 108.05 (2m) of the statutes is repealed.

**SECTION 6.** 108.141 (4) of the statutes is amended to read:

108.141 (4) WEEKLY EXTENDED BENEFIT RATE. The weekly extended benefit rate payable to an individual for a week of total unemployment is the same as the rate payable to the individual for regular benefits during his or her most recent benefit

year as determined under s. 108.05 (1). ~~No adjustment of rates under s. 108.05 (2)~~  
~~applies to benefits payable under this section.~~

**(END)**

**108.04 UNEMPLOYMENT INSURANCE**

Updated 13–14 Wis. Stats. 20

LIRC could reasonably decide that an employee's physical assault of another employee in reaction to discriminatory, harassing comments of a non-physical nature was misconduct under sub. (5) even though the employer may have failed to properly respond to the employee's past complaints. *Lopez v. LIRC*, 2002 WI App 63, 252 Wis. 2d 476, 642 N.W.2d 561, 01–0165.

To demonstrate voluntary termination of employment for good cause under sub. (7) (b), the employee must show that the termination involved real and substantial fault on the part of the employer. Moving in violation of residency requirements of a collective bargaining agreement was inconsistent with continuation of an employer-employee relationship and constituted voluntarily termination of employment. That both the employee and her new spouse were subject to residency requirements that, if honored, would have prevented their living together was not "good cause" for termination. *Klatt v. LIRC*, 2003 WI App 197, 266 Wis. 2d 1038, 669 N.W.2d 752, 02–3218.

The appropriateness of establishing an off-duty work rule is determined at the time of the creation of the rule and not at the time of the violation of the rule. In this case, the employer and the union established a last chance agreement process to assist employees with drug and alcohol problems while providing a safe work environment for all employees. It is not relevant that the precipitating fact of the employee's discharge was violating his last chance agreement without causing a safety-related incident. *Patrick Cudahy Incorporated v. LIRC*, 2006 WI App 211, 296 Wis. 2d 751, 723 N.W. 2d 756, 05–2074.

Although the petitioner stated he was not quitting, he nonetheless refused to sign a document, knowing it would cause his termination. These circumstances are the epitome of conduct inconsistent with continuation of the employment relationship, and it must be held that the employee intended and did leave his employment voluntarily under sub. (7) (a). It was reasonable for the commission to determine that a failure to sign an employee disciplinary form is never an automatic quit without good cause when signing would not constitute an admission of conduct, and that this situation always requires a good cause inquiry into whether the employee knew signing would not be an admission. *Kierstead v. Labor and Industry Review Commission*, 2012 WI App 57, 341 Wis. 2d 343, 817 N.W.2d 878, 11–0938.

Nothing in sub. (6) suggests that suspensions that are the result of conduct connected with the employee's work are excluded from the requirements of sub. (6) while awaiting the conclusion of pending investigations or hearings. Although "good cause" is not defined in the statute, the term has a commonly understood meaning, which is "a legally sufficient reason." Under sub. (6) an employer's reasons for suspending an employee must involve specific conduct by the employee which is directly connected to the employee's work. *Milwaukee County v. Labor and Industry Review Commission*, 2014 WI App 55, \_\_\_ Wis. 2d \_\_\_, \_\_\_ N.W.2d \_\_\_, 13–1613.

The denial of unemployment compensation to a Jehovah's Witness who quit a job due to religious beliefs was a violation of the right to free exercise of religion. *Thomas v. Review Board of the Indiana Employment Security Division*, 450 U.S. 707 (1981).

Voluntary termination not found where there is meritorious excuse for refusal to pay union dues based on religious ground. 64 MLR 203 (1980).

Unemployment compensation – An examination of Wisconsin's "active progress" labor dispute disqualification provision. 1982 WLR 907.

Winning denials of unemployment compensation claims. *Thorne*. WBB June 1983.

**108.05 Amount of benefits. (1) WEEKLY BENEFIT RATE FOR TOTAL UNEMPLOYMENT.** (q) Except as provided in s. 108.062 (6) (a), each eligible employee shall be paid benefits for each week of total unemployment that commences on or after January 4, 2009, and before January 5, 2014, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base period wages that were paid during that quarter of the employee's base period in which the employee 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 employee and, if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (q) following]

NOTE: As the result of an error in the transcription of 1991 Wis. Act 89, sub. (1) (title) was omitted from the publication of sub. (1) in the 1991 to 2013 statute volumes and through the July 7, 2015 publication of the statutes. It is reinserted under s. 35.17.

Figure 108.05 (1) (q):

Line	Highest Quarterly Wages Paid	Weekly Benefit Rate		
1. ....	Under	\$1,350.00 ...	\$	0
2. ....	1,350.00	to 1,374.99 ....		54
3. ....	1,375.00	to 1,399.99 ....		55
4. ....	1,400.00	to 1,424.99 ....		56
5. ....	1,425.00	to 1,449.99 ....		57
6. ....	1,450.00	to 1,474.99 ....		58
7. ....	1,475.00	to 1,499.99 ....		59
8. ....	1,500.00	to 1,524.99 ....		60
9. ....	1,525.00	to 1,549.99 ....		61
10. ....	1,550.00	to 1,574.99 ....		62
11. ....	1,575.00	to 1,599.99 ....		63
12. ....	1,600.00	to 1,624.99 ....		64
13. ....	1,625.00	to 1,649.99 ....		65
14. ....	1,650.00	to 1,674.99 ....		66
15. ....	1,675.00	to 1,699.99 ....		67
16. ....	1,700.00	to 1,724.99 ....		68
17. ....	1,725.00	to 1,749.99 ....		69
18. ....	1,750.00	to 1,774.99 ....		70
19. ....	1,775.00	to 1,799.99 ....		71
20. ....	1,800.00	to 1,824.99 ....		72
21. ....	1,825.00	to 1,849.99 ....		73
22. ....	1,850.00	to 1,874.99 ....		74
23. ....	1,875.00	to 1,899.99 ....		75
24. ....	1,900.00	to 1,924.99 ....		76
25. ....	1,925.00	to 1,949.99 ....		77
26. ....	1,950.00	to 1,974.99 ....		78
27. ....	1,975.00	to 1,999.99 ....		79
28. ....	2,000.00	to 2,024.99 ....		80
29. ....	2,025.00	to 2,049.99 ....		81
30. ....	2,050.00	to 2,074.99 ....		82
31. ....	2,075.00	to 2,099.99 ....		83
32. ....	2,100.00	to 2,124.99 ....		84
33. ....	2,125.00	to 2,149.99 ....		85
34. ....	2,150.00	to 2,174.99 ....		86
35. ....	2,175.00	to 2,199.99 ....		87
36. ....	2,200.00	to 2,224.99 ....		88
37. ....	2,225.00	to 2,249.99 ....		89
38. ....	2,250.00	to 2,274.99 ....		90
39. ....	2,275.00	to 2,299.99 ....		91
40. ....	2,300.00	to 2,324.99 ....		92
41. ....	2,325.00	to 2,349.99 ....		93
42. ....	2,350.00	to 2,374.99 ....		94
43. ....	2,375.00	to 2,399.99 ....		95
44. ....	2,400.00	to 2,424.99 ....		96
45. ....	2,425.00	to 2,449.99 ....		97
46. ....	2,450.00	to 2,474.99 ....		98
47. ....	2,475.00	to 2,499.99 ....		99
48. ....	2,500.00	to 2,524.99 ....		100
49. ....	2,525.00	to 2,549.99 ....		101
50. ....	2,550.00	to 2,574.99 ....		102
51. ....	2,575.00	to 2,599.99 ....		103
52. ....	2,600.00	to 2,624.99 ....		104
53. ....	2,625.00	to 2,649.99 ....		105
54. ....	2,650.00	to 2,674.99 ....		106
55. ....	2,675.00	to 2,699.99 ....		107
56. ....	2,700.00	to 2,724.99 ....		108
57. ....	2,725.00	to 2,749.99 ....		109
58. ....	2,750.00	to 2,774.99 ....		110
59. ....	2,775.00	to 2,799.99 ....		111
60. ....	2,800.00	to 2,824.99 ....		112
61. ....	2,825.00	to 2,849.99 ....		113
62. ....	2,850.00	to 2,874.99 ....		114
63. ....	2,875.00	to 2,899.99 ....		115

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## UNEMPLOYMENT INSURANCE

64. ....	2,900.00	to	2,924.99	....	116	122. ....	4,350.00	to	4,374.99	....
65. ....	2,925.00	to	2,949.99	....	117	123. ....	4,375.00	to	4,399.99	....
66. ....	2,950.00	to	2,974.99	....	118	124. ....	4,400.00	to	4,424.99	....
67. ....	2,975.00	to	2,999.99	....	119	125. ....	4,425.00	to	4,449.99	....
68. ....	3,000.00	to	3,024.99	....	120	126. ....	4,450.00	to	4,474.99	....
69. ....	3,025.00	to	3,049.99	....	121	127. ....	4,475.00	to	4,499.99	....
70. ....	3,050.00	to	3,074.99	....	122	128. ....	4,500.00	to	4,524.99	....
71. ....	3,075.00	to	3,099.99	....	123	129. ....	4,525.00	to	4,549.99	....
72. ....	3,100.00	to	3,124.99	....	124	130. ....	4,550.00	to	4,574.99	....
73. ....	3,125.00	to	3,149.99	....	125	131. ....	4,575.00	to	4,599.99	....
74. ....	3,150.00	to	3,174.99	....	126	132. ....	4,600.00	to	4,624.99	....
75. ....	3,175.00	to	3,199.99	....	127	133. ....	4,625.00	to	4,649.99	....
76. ....	3,200.00	to	3,224.99	....	128	134. ....	4,650.00	to	4,674.99	....
77. ....	3,225.00	to	3,249.99	....	129	135. ....	4,675.00	to	4,699.99	....
78. ....	3,250.00	to	3,274.99	....	130	136. ....	4,700.00	to	4,724.99	....
79. ....	3,275.00	to	3,299.99	....	131	137. ....	4,725.00	to	4,749.99	....
80. ....	3,300.00	to	3,324.99	....	132	138. ....	4,750.00	to	4,774.99	....
81. ....	3,325.00	to	3,349.99	....	133	139. ....	4,775.00	to	4,799.99	....
82. ....	3,350.00	to	3,374.99	....	134	140. ....	4,800.00	to	4,824.99	....
83. ....	3,375.00	to	3,399.99	....	135	141. ....	4,825.00	to	4,849.99	....
84. ....	3,400.00	to	3,424.99	....	136	142. ....	4,850.00	to	4,874.99	....
85. ....	3,425.00	to	3,449.99	....	137	143. ....	4,875.00	to	4,899.99	....
86. ....	3,450.00	to	3,474.99	....	138	144. ....	4,900.00	to	4,924.99	....
87. ....	3,475.00	to	3,499.99	....	139	145. ....	4,925.00	to	4,949.99	....
88. ....	3,500.00	to	3,524.99	....	140	146. ....	4,950.00	to	4,974.99	....
89. ....	3,525.00	to	3,549.99	....	141	147. ....	4,975.00	to	4,999.99	....
90. ....	3,550.00	to	3,574.99	....	142	148. ....	5,000.00	to	5,024.99	....
91. ....	3,575.00	to	3,599.99	....	143	149. ....	5,025.00	to	5,049.99	....
92. ....	3,600.00	to	3,624.99	....	144	150. ....	5,050.00	to	5,074.99	....
93. ....	3,625.00	to	3,649.99	....	145	151. ....	5,075.00	to	5,099.99	....
94. ....	3,650.00	to	3,674.99	....	146	152. ....	5,100.00	to	5,124.99	....
95. ....	3,675.00	to	3,699.99	....	147	153. ....	5,125.00	to	5,149.99	....
96. ....	3,700.00	to	3,724.99	....	148	154. ....	5,150.00	to	5,174.99	....
97. ....	3,725.00	to	3,749.99	....	149	155. ....	5,175.00	to	5,199.99	....
98. ....	3,750.00	to	3,774.99	....	150	156. ....	5,200.00	to	5,224.99	....
99. ....	3,775.00	to	3,799.99	....	151	157. ....	5,225.00	to	5,249.99	....
100. ....	3,800.00	to	3,824.99	....	152	158. ....	5,250.00	to	5,274.99	....
101. ....	3,825.00	to	3,849.99	....	153	159. ....	5,275.00	to	5,299.99	....
102. ....	3,850.00	to	3,874.99	....	154	160. ....	5,300.00	to	5,324.99	....
103. ....	3,875.00	to	3,899.99	....	155	161. ....	5,325.00	to	5,349.99	....
104. ....	3,900.00	to	3,924.99	....	156	162. ....	5,350.00	to	5,374.99	....
105. ....	3,925.00	to	3,949.99	....	157	163. ....	5,375.00	to	5,399.99	....
106. ....	3,950.00	to	3,974.99	....	158	164. ....	5,400.00	to	5,424.99	....
107. ....	3,975.00	to	3,999.99	....	159	165. ....	5,425.00	to	5,449.99	....
108. ....	4,000.00	to	4,024.99	....	160	166. ....	5,450.00	to	5,474.99	....
109. ....	4,025.00	to	4,049.99	....	161	167. ....	5,475.00	to	5,499.99	....
110. ....	4,050.00	to	4,074.99	....	162	168. ....	5,500.00	to	5,524.99	....
111. ....	4,075.00	to	4,099.99	....	163	169. ....	5,525.00	to	5,549.99	....
112. ....	4,100.00	to	4,124.99	....	164	170. ....	5,550.00	to	5,574.99	....
113. ....	4,125.00	to	4,149.99	....	165	171. ....	5,575.00	to	5,599.99	....
114. ....	4,150.00	to	4,174.99	....	166	172. ....	5,600.00	to	5,624.99	....
115. ....	4,175.00	to	4,199.99	....	167	173. ....	5,625.00	to	5,649.99	....
116. ....	4,200.00	to	4,224.99	....	168	174. ....	5,650.00	to	5,674.99	....
117. ....	4,225.00	to	4,249.99	....	169	175. ....	5,675.00	to	5,699.99	....
118. ....	4,250.00	to	4,274.99	....	170	176. ....	5,700.00	to	5,724.99	....
119. ....	4,275.00	to	4,299.99	....	171	177. ....	5,725.00	to	5,749.99	....
120. ....	4,300.00	to	4,324.99	....	172	178. ....	5,750.00	to	5,774.99	....
121. ....	4,325.00	to	4,349.99	....	173	179. ....	5,775.00	to	5,799.99	....



108.05 UNEMPLOYMENT INSURANCE				Updated 13–14 Wis. Stats. 22			
180. ....	5,800.00	to	5,824.99 ....	232	238. ....	7,250.00	to 7,274.99 .... 290
181. ....	5,825.00	to	5,849.99 ....	233	239. ....	7,275.00	to 7,299.99 .... 291
182. ....	5,850.00	to	5,874.99 ....	234	240. ....	7,300.00	to 7,324.99 .... 292
183. ....	5,875.00	to	5,899.99 ....	235	241. ....	7,325.00	to 7,349.99 .... 293
184. ....	5,900.00	to	5,924.99 ....	236	242. ....	7,350.00	to 7,374.99 .... 294
185. ....	5,925.00	to	5,949.99 ....	237	243. ....	7,375.00	to 7,399.99 .... 295
186. ....	5,950.00	to	5,974.99 ....	238	244. ....	7,400.00	to 7,424.99 .... 296
187. ....	5,975.00	to	5,999.99 ....	239	245. ....	7,425.00	to 7,449.99 .... 297
188. ....	6,000.00	to	6,024.99 ....	240	246. ....	7,450.00	to 7,474.99 .... 298
189. ....	6,025.00	to	6,049.99 ....	241	247. ....	7,475.00	to 7,499.99 .... 299
190. ....	6,050.00	to	6,074.99 ....	242	248. ....	7,500.00	to 7,524.99 .... 300
191. ....	6,075.00	to	6,099.99 ....	243	249. ....	7,525.00	to 7,549.99 .... 301
192. ....	6,100.00	to	6,124.99 ....	244	250. ....	7,550.00	to 7,574.99 .... 302
193. ....	6,125.00	to	6,149.99 ....	245	251. ....	7,575.00	to 7,599.99 .... 303
194. ....	6,150.00	to	6,174.99 ....	246	252. ....	7,600.00	to 7,624.99 .... 304
195. ....	6,175.00	to	6,199.99 ....	247	253. ....	7,625.00	to 7,649.99 .... 305
196. ....	6,200.00	to	6,224.99 ....	248	254. ....	7,650.00	to 7,674.99 .... 306
197. ....	6,225.00	to	6,249.99 ....	249	255. ....	7,675.00	to 7,699.99 .... 307
198. ....	6,250.00	to	6,274.99 ....	250	256. ....	7,700.00	to 7,724.99 .... 308
199. ....	6,275.00	to	6,299.99 ....	251	257. ....	7,725.00	to 7,749.99 .... 309
200. ....	6,300.00	to	6,324.99 ....	252	258. ....	7,750.00	to 7,774.99 .... 310
201. ....	6,325.00	to	6,349.99 ....	253	259. ....	7,775.00	to 7,799.99 .... 311
202. ....	6,350.00	to	6,374.99 ....	254	260. ....	7,800.00	to 7,824.99 .... 312
203. ....	6,375.00	to	6,399.99 ....	255	261. ....	7,825.00	to 7,849.99 .... 313
204. ....	6,400.00	to	6,424.99 ....	256	262. ....	7,850.00	to 7,874.99 .... 314
205. ....	6,425.00	to	6,449.99 ....	257	263. ....	7,875.00	to 7,899.99 .... 315
206. ....	6,450.00	to	6,474.99 ....	258	264. ....	7,900.00	to 7,924.99 .... 316
207. ....	6,475.00	to	6,499.99 ....	259	265. ....	7,925.00	to 7,949.99 .... 317
208. ....	6,500.00	to	6,524.99 ....	260	266. ....	7,950.00	to 7,974.99 .... 318
209. ....	6,525.00	to	6,549.99 ....	261	267. ....	7,975.00	to 7,999.99 .... 319
210. ....	6,550.00	to	6,574.99 ....	262	268. ....	8,000.00	to 8,024.99 .... 320
211. ....	6,575.00	to	6,599.99 ....	263	269. ....	8,025.00	to 8,049.99 .... 321
212. ....	6,600.00	to	6,624.99 ....	264	270. ....	8,050.00	to 8,074.99 .... 322
213. ....	6,625.00	to	6,649.99 ....	265	271. ....	8,075.00	to 8,099.99 .... 323
214. ....	6,650.00	to	6,674.99 ....	266	272. ....	8,100.00	to 8,124.99 .... 324
215. ....	6,675.00	to	6,699.99 ....	267	273. ....	8,125.00	to 8,149.99 .... 325
216. ....	6,700.00	to	6,724.99 ....	268	274. ....	8,150.00	to 8,174.99 .... 326
217. ....	6,725.00	to	6,749.99 ....	269	275. ....	8,175.00	to 8,199.99 .... 327
218. ....	6,750.00	to	6,774.99 ....	270	276. ....	8,200.00	to 8,224.99 .... 328
219. ....	6,775.00	to	6,799.99 ....	271	277. ....	8,225.00	to 8,249.99 .... 329
220. ....	6,800.00	to	6,824.99 ....	272	278. ....	8,250.00	to 8,274.99 .... 330
221. ....	6,825.00	to	6,849.99 ....	273	279. ....	8,275.00	to 8,299.99 .... 331
222. ....	6,850.00	to	6,874.99 ....	274	280. ....	8,300.00	to 8,324.99 .... 332
223. ....	6,875.00	to	6,899.99 ....	275	281. ....	8,325.00	to 8,349.99 .... 333
224. ....	6,900.00	to	6,924.99 ....	276	282. ....	8,350.00	to 8,374.99 .... 334
225. ....	6,925.00	to	6,949.99 ....	277	283. ....	8,375.00	to 8,399.99 .... 335
226. ....	6,950.00	to	6,974.99 ....	278	284. ....	8,400.00	to 8,424.99 .... 336
227. ....	6,975.00	to	6,999.99 ....	279	285. ....	8,425.00	to 8,449.99 .... 337
228. ....	7,000.00	to	7,024.99 ....	280	286. ....	8,450.00	to 8,474.99 .... 338
229. ....	7,025.00	to	7,049.99 ....	281	287. ....	8,475.00	to 8,499.99 .... 339
230. ....	7,050.00	to	7,074.99 ....	282	288. ....	8,500.00	to 8,524.99 .... 340
231. ....	7,075.00	to	7,099.99 ....	283	289. ....	8,525.00	to 8,549.99 .... 341
232. ....	7,100.00	to	7,124.99 ....	284	290. ....	8,550.00	to 8,574.99 .... 342
233. ....	7,125.00	to	7,149.99 ....	285	291. ....	8,575.00	to 8,599.99 .... 343
234. ....	7,150.00	to	7,174.99 ....	286	292. ....	8,600.00	to 8,624.99 .... 344
235. ....	7,175.00	to	7,199.99 ....	287	293. ....	8,625.00	to 8,649.99 .... 345
236. ....	7,200.00	to	7,224.99 ....	288	294. ....	8,650.00	to 8,674.99 .... 346
237. ....	7,225.00	to	7,249.99 ....	289	295. ....	8,675.00	to 8,699.99 .... 347

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296. ....	8,700.00	to	8,724.99 ....	348
297. ....	8,725.00	to	8,749.99 ....	349
298. ....	8,750.00	to	8,774.99 ....	350
299. ....	8,775.00	to	8,799.99 ....	351
300. ....	8,800.00	to	8,824.99 ....	352
301. ....	8,825.00	to	8,849.99 ....	353
302. ....	8,850.00	to	8,874.99 ....	354
303. ....	8,875.00	to	8,899.99 ....	355
304. ....	8,900.00	to	8,924.99 ....	356
305. ....	8,925.00	to	8,949.99 ....	357
306. ....	8,950.00	to	8,974.99 ....	358
307. ....	8,975.00	to	8,999.99 ....	359
308. ....	9,000.00	to	9,024.99 ....	360
309. ....	9,025.00	to	9,049.99 ....	361
310. ....	9,050.00	to	9,074.99 ....	362
311. ....	9,075.00	and over ....		363

(r) Except as provided in s. 108.062 (6) (a), each eligible employee shall be paid benefits for each week of total unemployment that commences on or after January 5, 2014, at the weekly benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base period wages that were paid during that quarter of the employee's base period in which the employee 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 employee and, if that amount is more than the maximum amount shown in the following schedule, the employee's weekly benefit rate shall be the maximum amount shown in the following schedule and except that, if the employee's benefits are exhausted during any week under s. 108.06 (1), the employee shall be paid the remaining amount of benefits payable to the employee in lieu of the amount shown in the following schedule: [See Figure 108.05 (1) (r) following]

Figure 108.05 (1) (r):

Line	Highest Quarterly Wages Paid	Weekly Benefit Rate
1. ....	Under \$1,350.00 ....	\$ 0
2. ....	1,350.00 to 1,374.99 ....	54
3. ....	1,375.00 to 1,399.99 ....	55
4. ....	1,400.00 to 1,424.99 ....	56
5. ....	1,425.00 to 1,449.99 ....	57
6. ....	1,450.00 to 1,474.99 ....	58
7. ....	1,475.00 to 1,499.99 ....	59
8. ....	1,500.00 to 1,524.99 ....	60
9. ....	1,525.00 to 1,549.99 ....	61
10. ....	1,550.00 to 1,574.99 ....	62
11. ....	1,575.00 to 1,599.99 ....	63
12. ....	1,600.00 to 1,624.99 ....	64
13. ....	1,625.00 to 1,649.99 ....	65
14. ....	1,650.00 to 1,674.99 ....	66
15. ....	1,675.00 to 1,699.99 ....	67
16. ....	1,700.00 to 1,724.99 ....	68
17. ....	1,725.00 to 1,749.99 ....	69
18. ....	1,750.00 to 1,774.99 ....	70
19. ....	1,775.00 to 1,799.99 ....	71
20. ....	1,800.00 to 1,824.99 ....	72
21. ....	1,825.00 to 1,849.99 ....	73
22. ....	1,850.00 to 1,874.99 ....	74
23. ....	1,875.00 to 1,899.99 ....	75
24. ....	1,900.00 to 1,924.99 ....	76
25. ....	1,925.00 to 1,949.99 ....	77
26. ....	1,950.00 to 1,974.99 ....	78
27. ....	1,975.00 to 1,999.99 ....	79
28. ....	2,000.00 to 2,024.99 ....	80
29. ....	2,025.00 to 2,049.99 ....	81
30. ....	2,050.00 to 2,074.99 ....	82
31. ....	2,075.00 to 2,099.99 ....	83
32. ....	2,100.00 to 2,124.99 ....	84
33. ....	2,125.00 to 2,149.99 ....	85
34. ....	2,150.00 to 2,174.99 ....	86
35. ....	2,175.00 to 2,199.99 ....	87
36. ....	2,200.00 to 2,224.99 ....	88
37. ....	2,225.00 to 2,249.99 ....	89
38. ....	2,250.00 to 2,274.99 ....	90
39. ....	2,275.00 to 2,299.99 ....	91
40. ....	2,300.00 to 2,324.99 ....	92
41. ....	2,325.00 to 2,349.99 ....	93
42. ....	2,350.00 to 2,374.99 ....	94
43. ....	2,375.00 to 2,399.99 ....	95
44. ....	2,400.00 to 2,424.99 ....	96
45. ....	2,425.00 to 2,449.99 ....	97
46. ....	2,450.00 to 2,474.99 ....	98
47. ....	2,475.00 to 2,499.99 ....	99
48. ....	2,500.00 to 2,524.99 ....	100
49. ....	2,525.00 to 2,549.99 ....	101
50. ....	2,550.00 to 2,574.99 ....	102
51. ....	2,575.00 to 2,599.99 ....	103
52. ....	2,600.00 to 2,624.99 ....	104
53. ....	2,625.00 to 2,649.99 ....	105
54. ....	2,650.00 to 2,674.99 ....	106
55. ....	2,675.00 to 2,699.99 ....	107
56. ....	2,700.00 to 2,724.99 ....	108
57. ....	2,725.00 to 2,749.99 ....	109
58. ....	2,750.00 to 2,774.99 ....	110
59. ....	2,775.00 to 2,799.99 ....	111
60. ....	2,800.00 to 2,824.99 ....	112
61. ....	2,825.00 to 2,849.99 ....	113
62. ....	2,850.00 to 2,874.99 ....	114
63. ....	2,875.00 to 2,899.99 ....	115
64. ....	2,900.00 to 2,924.99 ....	116
65. ....	2,925.00 to 2,949.99 ....	117
66. ....	2,950.00 to 2,974.99 ....	118
67. ....	2,975.00 to 2,999.99 ....	119
68. ....	3,000.00 to 3,024.99 ....	120
69. ....	3,025.00 to 3,049.99 ....	121
70. ....	3,050.00 to 3,074.99 ....	122
71. ....	3,075.00 to 3,099.99 ....	123
72. ....	3,100.00 to 3,124.99 ....	124
73. ....	3,125.00 to 3,149.99 ....	125
74. ....	3,150.00 to 3,174.99 ....	126
75. ....	3,175.00 to 3,199.99 ....	127
76. ....	3,200.00 to 3,224.99 ....	128
77. ....	3,225.00 to 3,249.99 ....	129
78. ....	3,250.00 to 3,274.99 ....	130
79. ....	3,275.00 to 3,299.99 ....	131
80. ....	3,300.00 to 3,324.99 ....	132
81. ....	3,325.00 to 3,349.99 ....	133

108.05	UNEMPLOYMENT INSURANCE				Updated 13–14 Wis. Stats.				24
82. ....	3,350.00	to	3,374.99	134	140. ....	4,800.00	to	4,824.99	192
83. ....	3,375.00	to	3,399.99	135	141. ....	4,825.00	to	4,849.99	193
84. ....	3,400.00	to	3,424.99	136	142. ....	4,850.00	to	4,874.99	194
85. ....	3,425.00	to	3,449.99	137	143. ....	4,875.00	to	4,899.99	195
86. ....	3,450.00	to	3,474.99	138	144. ....	4,900.00	to	4,924.99	196
87. ....	3,475.00	to	3,499.99	139	145. ....	4,925.00	to	4,949.99	197
88. ....	3,500.00	to	3,524.99	140	146. ....	4,950.00	to	4,974.99	198
89. ....	3,525.00	to	3,549.99	141	147. ....	4,975.00	to	4,999.99	199
90. ....	3,550.00	to	3,574.99	142	148. ....	5,000.00	to	5,024.99	200
91. ....	3,575.00	to	3,599.99	143	149. ....	5,025.00	to	5,049.99	201
92. ....	3,600.00	to	3,624.99	144	150. ....	5,050.00	to	5,074.99	202
93. ....	3,625.00	to	3,649.99	145	151. ....	5,075.00	to	5,099.99	203
94. ....	3,650.00	to	3,674.99	146	152. ....	5,100.00	to	5,124.99	204
95. ....	3,675.00	to	3,699.99	147	153. ....	5,125.00	to	5,149.99	205
96. ....	3,700.00	to	3,724.99	148	154. ....	5,150.00	to	5,174.99	206
97. ....	3,725.00	to	3,749.99	149	155. ....	5,175.00	to	5,199.99	207
98. ....	3,750.00	to	3,774.99	150	156. ....	5,200.00	to	5,224.99	208
99. ....	3,775.00	to	3,799.99	151	157. ....	5,225.00	to	5,249.99	209
100. ....	3,800.00	to	3,824.99	152	158. ....	5,250.00	to	5,274.99	210
101. ....	3,825.00	to	3,849.99	153	159. ....	5,275.00	to	5,299.99	211
102. ....	3,850.00	to	3,874.99	154	160. ....	5,300.00	to	5,324.99	212
103. ....	3,875.00	to	3,899.99	155	161. ....	5,325.00	to	5,349.99	213
104. ....	3,900.00	to	3,924.99	156	162. ....	5,350.00	to	5,374.99	214
105. ....	3,925.00	to	3,949.99	157	163. ....	5,375.00	to	5,399.99	215
106. ....	3,950.00	to	3,974.99	158	164. ....	5,400.00	to	5,424.99	216
107. ....	3,975.00	to	3,999.99	159	165. ....	5,425.00	to	5,449.99	217
108. ....	4,000.00	to	4,024.99	160	166. ....	5,450.00	to	5,474.99	218
109. ....	4,025.00	to	4,049.99	161	167. ....	5,475.00	to	5,499.99	219
110. ....	4,050.00	to	4,074.99	162	168. ....	5,500.00	to	5,524.99	220
111. ....	4,075.00	to	4,099.99	163	169. ....	5,525.00	to	5,549.99	221
112. ....	4,100.00	to	4,124.99	164	170. ....	5,550.00	to	5,574.99	222
113. ....	4,125.00	to	4,149.99	165	171. ....	5,575.00	to	5,599.99	223
114. ....	4,150.00	to	4,174.99	166	172. ....	5,600.00	to	5,624.99	224
115. ....	4,175.00	to	4,199.99	167	173. ....	5,625.00	to	5,649.99	225
116. ....	4,200.00	to	4,224.99	168	174. ....	5,650.00	to	5,674.99	226
117. ....	4,225.00	to	4,249.99	169	175. ....	5,675.00	to	5,699.99	227
118. ....	4,250.00	to	4,274.99	170	176. ....	5,700.00	to	5,724.99	228
119. ....	4,275.00	to	4,299.99	171	177. ....	5,725.00	to	5,749.99	229
120. ....	4,300.00	to	4,324.99	172	178. ....	5,750.00	to	5,774.99	230
121. ....	4,325.00	to	4,349.99	173	179. ....	5,775.00	to	5,799.99	231
122. ....	4,350.00	to	4,374.99	174	180. ....	5,800.00	to	5,824.99	232
123. ....	4,375.00	to	4,399.99	175	181. ....	5,825.00	to	5,849.99	233
124. ....	4,400.00	to	4,424.99	176	182. ....	5,850.00	to	5,874.99	234
125. ....	4,425.00	to	4,449.99	177	183. ....	5,875.00	to	5,899.99	235
126. ....	4,450.00	to	4,474.99	178	184. ....	5,900.00	to	5,924.99	236
127. ....	4,475.00	to	4,499.99	179	185. ....	5,925.00	to	5,949.99	237
128. ....	4,500.00	to	4,524.99	180	186. ....	5,950.00	to	5,974.99	238
129. ....	4,525.00	to	4,549.99	181	187. ....	5,975.00	to	5,999.99	239
130. ....	4,550.00	to	4,574.99	182	188. ....	6,000.00	to	6,024.99	240
131. ....	4,575.00	to	4,599.99	183	189. ....	6,025.00	to	6,049.99	241
132. ....	4,600.00	to	4,624.99	184	190. ....	6,050.00	to	6,074.99	242
133. ....	4,625.00	to	4,649.99	185	191. ....	6,075.00	to	6,099.99	243
134. ....	4,650.00	to	4,674.99	186	192. ....	6,100.00	to	6,124.99	244
135. ....	4,675.00	to	4,699.99	187	193. ....	6,125.00	to	6,149.99	245
136. ....	4,700.00	to	4,724.99	188	194. ....	6,150.00	to	6,174.99	246
137. ....	4,725.00	to	4,749.99	189	195. ....	6,175.00	to	6,199.99	247
138. ....	4,750.00	to	4,774.99	190	196. ....	6,200.00	to	6,224.99	248
139. ....	4,775.00	to	4,799.99	191	197. ....	6,225.00	to	6,249.99	249

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198. ....	6,250.00	to	6,274.99	.....	250	256. ....	7,700.00	to	7,724.99	.....
199. ....	6,275.00	to	6,299.99	.....	251	257. ....	7,725.00	to	7,749.99	.....
200. ....	6,300.00	to	6,324.99	.....	252	258. ....	7,750.00	to	7,774.99	.....
201. ....	6,325.00	to	6,349.99	.....	253	259. ....	7,775.00	to	7,799.99	.....
202. ....	6,350.00	to	6,374.99	.....	254	260. ....	7,800.00	to	7,824.99	.....
203. ....	6,375.00	to	6,399.99	.....	255	261. ....	7,825.00	to	7,849.99	.....
204. ....	6,400.00	to	6,424.99	.....	256	262. ....	7,850.00	to	7,874.99	.....
205. ....	6,425.00	to	6,449.99	.....	257	263. ....	7,875.00	to	7,899.99	.....
206. ....	6,450.00	to	6,474.99	.....	258	264. ....	7,900.00	to	7,924.99	.....
207. ....	6,475.00	to	6,499.99	.....	259	265. ....	7,925.00	to	7,949.99	.....
208. ....	6,500.00	to	6,524.99	.....	260	266. ....	7,950.00	to	7,974.99	.....
209. ....	6,525.00	to	6,549.99	.....	261	267. ....	7,975.00	to	7,999.99	.....
210. ....	6,550.00	to	6,574.99	.....	262	268. ....	8,000.00	to	8,024.99	.....
211. ....	6,575.00	to	6,599.99	.....	263	269. ....	8,025.00	to	8,049.99	.....
212. ....	6,600.00	to	6,624.99	.....	264	270. ....	8,050.00	to	8,074.99	.....
213. ....	6,625.00	to	6,649.99	.....	265	271. ....	8,075.00	to	8,099.99	.....
214. ....	6,650.00	to	6,674.99	.....	266	272. ....	8,100.00	to	8,124.99	.....
215. ....	6,675.00	to	6,699.99	.....	267	273. ....	8,125.00	to	8,149.99	.....
216. ....	6,700.00	to	6,724.99	.....	268	274. ....	8,150.00	to	8,174.99	.....
217. ....	6,725.00	to	6,749.99	.....	269	275. ....	8,175.00	to	8,199.99	.....
218. ....	6,750.00	to	6,774.99	.....	270	276. ....	8,200.00	to	8,224.99	.....
219. ....	6,775.00	to	6,799.99	.....	271	277. ....	8,225.00	to	8,249.99	.....
220. ....	6,800.00	to	6,824.99	.....	272	278. ....	8,250.00	to	8,274.99	.....
221. ....	6,825.00	to	6,849.99	.....	273	279. ....	8,275.00	to	8,299.99	.....
222. ....	6,850.00	to	6,874.99	.....	274	280. ....	8,300.00	to	8,324.99	.....
223. ....	6,875.00	to	6,899.99	.....	275	281. ....	8,325.00	to	8,349.99	.....
224. ....	6,900.00	to	6,924.99	.....	276	282. ....	8,350.00	to	8,374.99	.....
225. ....	6,925.00	to	6,949.99	.....	277	283. ....	8,375.00	to	8,399.99	.....
226. ....	6,950.00	to	6,974.99	.....	278	284. ....	8,400.00	to	8,424.99	.....
227. ....	6,975.00	to	6,999.99	.....	279	285. ....	8,425.00	to	8,449.99	.....
228. ....	7,000.00	to	7,024.99	.....	280	286. ....	8,450.00	to	8,474.99	.....
229. ....	7,025.00	to	7,049.99	.....	281	287. ....	8,475.00	to	8,499.99	.....
230. ....	7,050.00	to	7,074.99	.....	282	288. ....	8,500.00	to	8,524.99	.....
231. ....	7,075.00	to	7,099.99	.....	283	289. ....	8,525.00	to	8,549.99	.....
232. ....	7,100.00	to	7,124.99	.....	284	290. ....	8,550.00	to	8,574.99	.....
233. ....	7,125.00	to	7,149.99	.....	285	291. ....	8,575.00	to	8,599.99	.....
234. ....	7,150.00	to	7,174.99	.....	286	292. ....	8,600.00	to	8,624.99	.....
235. ....	7,175.00	to	7,199.99	.....	287	293. ....	8,625.00	to	8,649.99	.....
236. ....	7,200.00	to	7,224.99	.....	288	294. ....	8,650.00	to	8,674.99	.....
237. ....	7,225.00	to	7,249.99	.....	289	295. ....	8,675.00	to	8,699.99	.....
238. ....	7,250.00	to	7,274.99	.....	290	296. ....	8,700.00	to	8,724.99	.....
239. ....	7,275.00	to	7,299.99	.....	291	297. ....	8,725.00	to	8,749.99	.....
240. ....	7,300.00	to	7,324.99	.....	292	298. ....	8,750.00	to	8,774.99	.....
241. ....	7,325.00	to	7,349.99	.....	293	299. ....	8,775.00	to	8,799.99	.....
242. ....	7,350.00	to	7,374.99	.....	294	300. ....	8,800.00	to	8,824.99	.....
243. ....	7,375.00	to	7,399.99	.....	295	301. ....	8,825.00	to	8,849.99	.....
244. ....	7,400.00	to	7,424.99	.....	296	302. ....	8,850.00	to	8,874.99	.....
245. ....	7,425.00	to	7,449.99	.....	297	303. ....	8,875.00	to	8,899.99	.....
246. ....	7,450.00	to	7,474.99	.....	298	304. ....	8,900.00	to	8,924.99	.....
247. ....	7,475.00	to	7,499.99	.....	299	305. ....	8,925.00	to	8,949.99	.....
248. ....	7,500.00	to	7,524.99	.....	300	306. ....	8,950.00	to	8,974.99	.....
249. ....	7,525.00	to	7,549.99	.....	301	307. ....	8,975.00	to	8,999.99	.....
250. ....	7,550.00	to	7,574.99	.....	302	308. ....	9,000.00	to	9,024.99	.....
251. ....	7,575.00	to	7,599.99	.....	303	309. ....	9,025.00	to	9,049.99	.....
252. ....	7,600.00	to	7,624.99	.....	304	310. ....	9,050.00	to	9,074.99	.....
253. ....	7,625.00	to	7,649.99	.....	305	311. ....	9,075.00	to	9,099.99	.....
254. ....	7,650.00	to	7,674.99	.....	306	312. ....	9,100.00	to	9,124.99	.....
255. ....	7,675.00	to	7,699.99	.....	307	313. ....	9,125.00	to	9,149.99	.....

**108.05 UNEMPLOYMENT INSURANCE**

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314. ....	9,150.00	to	9,174.99 .....	366
315. ....	9,175.00	to	9,199.99 .....	367
316. ....	9,200.00	to	9,224.99 .....	368
317. ....	9,225.00	to	9,249.99 .....	369
318. ....	9,250.00	and over .....		370

(1m) FINAL PAYMENTS IN CERTAIN CASES. Whenever, as of the beginning of any week, the difference between the maximum amount of benefits potentially payable to an employee, as computed under this section and s. 108.06 (1), and the amount of benefits otherwise payable to the employee for that week is \$5 or less, the benefits payable to the employee for that week shall be that maximum amount.

(2) SEMIANNUAL ADJUSTMENT OF MAXIMUM AND MINIMUM BENEFIT RATES. (a) This chapter's maximum weekly benefit rate, as to weeks of unemployment in a given half year starting January 1 or July 1 shall be based on the "average wages per average week" of the preceding "base year", ended 6 months before the starting date of the given half year, pursuant to this subsection.

(b) The department shall determine by each December 1 and June 1 for the last completed base year, ended June 30 or December 31 respectively, from reports to the department submitted by employers other than government units financing benefits under s. 108.15 covering their employees in employment and any corrections thereof filed by September 30 or March 31 for that base year:

1. The gross wages thus reported by all such employers as paid in that year for such employment; and
2. The average of the 12 mid-month totals of all such employees in employment thus reported for that year; and
3. The quotient obtained by dividing said gross wages by said average; and
4. The amount, called "average wages per average week" in this section, obtained by dividing such quotient by 52.

(c) This chapter's maximum weekly benefit rate, as to weeks of unemployment in the ensuing half year, shall equal the result obtained by rounding 66-2/3% of the "average wages per average week" to the nearest multiple of one dollar, and the minimum weekly benefit rate shall be an amount which is 14.6 percent of the maximum rate and adjusted, if not a multiple of one dollar, to the next lower multiple of one dollar.

(d) Whenever, for any half year ending on June 30 or December 31, the new maximum and minimum weekly benefit rates are higher or lower than the rate for the previous half year in the current benefit rate schedule, the department shall amend the starting lines and wage classes so that the first line shows the quarterly wages below the least amount necessary to qualify for the minimum weekly benefit rate and the 2nd line shows the new minimum weekly benefit rate and the highest quarterly wage class to which it applies. The department shall amend the closing lines so that the next to last line shows a weekly benefit rate which is \$1 less than the new maximum weekly benefit rate and the quarterly wage class to which it applies and the last line shows the new maximum weekly benefit rate and a quarterly wage class which starts one cent above the higher wage figure of the next to last line and ranges upward without limit. The department shall consecutively number the intervening lines of the schedule with a separate line for each \$1 change in weekly benefit rate and the applicable quarterly wage class for each weekly benefit rate.

(e) The department shall publish as a class 1 notice under ch. 985 the "average wages per average week", the corresponding maximum and minimum weekly benefit rates, and the resulting schedule of quarterly wage classes and weekly benefit rates within 10 days after each determination. The schedule shall then apply to all weeks of unemployment in the ensuing half year.

(f) The department shall certify such schedule to the legislative reference bureau, which shall when publishing the statutes include the latest such schedule then available.

(g) Any change in the minimum benefit rate does not affect benefits payable to a claimant for a benefit year that begins prior to the effective date of a new rate schedule.

(h) Whenever January 1 or July 1 does not fall on Saturday, Sunday or Monday, any change in weekly benefit rates under this subsection shall apply after the first ensuing Sunday.

(2m) SUSPENSION OF ADJUSTMENTS. Notwithstanding sub. (2), no adjustment may be made by the department in any benefit rate under that subsection. This subsection applies only for purposes of benefit payments.

(3) BENEFITS FOR PARTIAL UNEMPLOYMENT. (a) Except as provided in pars. (c), (d) and (dm) and s. 108.062, if an eligible employee earns wages in a given week, the first \$30 of the wages shall be disregarded and the employee's applicable weekly benefit payment shall be reduced by 67% of the remaining amount, except that no such employee is eligible for benefits if the employee'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 under s. 108.04 (1) (a) which is treated as wages under s. 108.04 (1) (bm), but excludes any amount that a claimant earns for services performed as a volunteer fire fighter, volunteer emergency medical technician, or volunteer first responder. In applying this paragraph, the department shall disregard discrepancies of less than \$2 between wages reported by employees and employers.

(c) Except when otherwise authorized in an approved work-share program under s. 108.062, a claimant is ineligible to receive any benefits for a week in which one or more of the following applies to the claimant for 32 or more hours in that week:

1. The claimant performs work; or
2. The claimant has wages ascribed under s. 108.04 (1) (bm); or
3. The claimant receives holiday pay, vacation pay, termination pay, or sick pay under circumstances satisfying the requirements of subs. (4), (5), or (5m) for treatment as wages in that week.

(d) A claimant is ineligible to receive benefits for any week in which the claimant conceals wages or hours worked as provided in s. 108.04 (11) (b).

(dm) Except when otherwise authorized in an approved work-share program under s. 108.062, a claimant is ineligible to receive any benefits for a week if the claimant receives or will receive from one or more employers wages earned for work performed in that week, amounts treated as wages under s. 108.04 (1) (bm) for that week, sick pay, holiday pay, vacation pay, termination pay, bonus pay, back pay, or payments treated as wages under s. 108.04 (12) (e), or any combination thereof, totalling more than \$500.

(e) For purposes of this subsection, a bonus or profit-sharing payment is considered to be earned in the week in which the bonus or payment is paid by the employer. A bonus or profit-sharing payment is considered to be paid on the date of the check if payment is made by check, on the date of direct deposit by the employer at a financial institution if payment is deposited by the employer to an employee's account at a financial institution, or on the date that the bonus or payment is received by the employee if any other method of payment is used.

(4) HOLIDAY OR VACATION PAY. (a) 1. Except as provided in subd. 2., the department shall treat as wages an employee's holiday pay for purposes of eligibility for benefits for partial unemployment under sub. (3) for a given week only if it has become definitely payable to the employee within 4 days after the close of that week.

2. The department shall treat as wages an employee's holiday pay for purposes of eligibility for benefits for partial unemployment under sub. (3) for the week that includes December 25 only