

# 2012 WISCONSIN EMPLOYER REPORT

Please complete this report so we can determine if you must pay state Unemployment Insurance taxes. Return this report within **10 days** unless you receive different instructions. If you have **NO EMPLOYEES** only answer questions 1-13, and sign. Personal information you provide may be used for secondary purposes [Privacy Law, s. 15.04(1)(m), Wisconsin Statutes].

Return to: **Department of Workforce Development**  
**Division of Unemployment Insurance**  
**P.O. Box 7942**  
**Madison, WI 53707-7942**  
**Telephone (608) 261-6700**  
**Fax: (608) 267-1400**  
**http://unemployment.wisconsin.gov**  
**email: taxnet@dwd.wisconsin.gov**

UI ACCOUNT NUMBER

PLEASE COMPLETE THE NAME AND ADDRESS INFORMATION		
Legal Name		
Trade Name (DBA)		
Mailing Address (c/o if required for correct delivery)		
Street or P.O. Box		
City	State	Zip Code

1. Enter your Federal Employer Identification Number. ____ - ____ - ____ - ____ - ____ - ____		2. Name/Telephone of Contact Person for Additional Information	
3. Business Telephone Number ( )		4. Briefly describe your business activity	
5. Location of business if different than the address shown above			
6. Type of Ownership - CHECK ONE			
<input type="radio"/> Limited Partnership <i>You must provide name of general partner</i>		<input type="radio"/> Partnership	
<input type="radio"/> Corporation State of Incorporation: _____		<input type="radio"/> Limited Liability Co. (LLC)	
<input type="radio"/> Individual		<input type="radio"/> Limited Liability Co. Electing to be Treated as Corp for Federal Tax Purposes <i>You must submit a copy of your IRS Notice of Acceptance</i>	
<input type="radio"/> Limited Liability Partnership (LLP)		<input type="radio"/> Other (Estate, Trust, Receivership, Etc.) Please specify: _____	
6a. Provide the name(s) and social security number(s) of sole owner, partners, members or corporate officers:			
Name (Last, First, Middle Initial)	Social Security Number	Position/Title	% of Ownership
7. <b>For Corporations Only:</b>			
7a. Are you a non-profit organization as described in S501(c)(3) of the IRS Code? <input type="radio"/> YES <input type="radio"/> NO <i>If yes, you must submit a copy of the IRS determination letter of your status.</i>			
7b. Are you a Sub-Chapter S Corporation? <input type="radio"/> YES <input type="radio"/> NO <i>If yes, all compensation received by the officers, including dividends and other disbursements, must be shown as wages on this form.</i>			
7c. If your business is a corporation, have the officers been paid? <input type="radio"/> YES <input type="radio"/> NO			
8. Have you paid employees for work performed in Wisconsin? <input type="radio"/> YES <input type="radio"/> NO <i>If yes, what is the date of first employment? _____</i>			
9. Do you expect to pay wages in the future for work performed in Wisconsin? <input type="radio"/> YES <input type="radio"/> NO <i>If yes, estimate the date: _____</i>			
10. Do you continue to have paid employees working in Wisconsin? <input type="radio"/> YES <input type="radio"/> NO <i>If no, date you last had employees: _____</i>			
11. Did you acquire any portion of an already established business? <input type="radio"/> YES <input type="radio"/> NO <i>If yes, enter date of acquisition: _____</i>			
Name of Prior Owner (corporate name if a corporation)		Trade Name	UI Account Number
Prior Owner's Current Street Address		City	State Zip Code
12. Did you transfer your business? <input type="radio"/> YES <input type="radio"/> NO		If yes, enter Date of Transfer	Name of New Owner
Street Address of New Owner		City	State Zip Code
13. Do you have employees working for you outside Wisconsin? <input type="radio"/> YES <input type="radio"/> NO			
14. Did you or will you have a federal unemployment tax liability on your payroll in any state in the following years?			
2010 <input type="radio"/> YES <input type="radio"/> NO	2011 <input type="radio"/> YES <input type="radio"/> NO	2012 <input type="radio"/> YES <input type="radio"/> NO	

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15. Have you or will you issue 1099-Misc. forms for workers who performed service for you?  YES  NO  
If yes, please list names and addresses on back of form or attach separate sheet.

16. You do not have to pay UI taxes on certain persons. The most common categories are listed below. A more complete list is found under **PERMITTED EXCLUSIONS** on page 3.

- 16a. If you have any employees in any of the categories below check all that apply.
- |  |   |
|--|---|
| <input type="checkbox"/> Partners in a general partnership.  | <input type="checkbox"/> Insurance or real estate sales people paid by commission only.   |
| <input type="checkbox"/> Unpaid corporate officers.  | <input type="checkbox"/> Members of a Limited Liability Company (LLC) not electing to be taxed as a corporation for federal tax purposes.                             |
| <input type="checkbox"/> Agricultural labor on employer's farm.<br>(Note: Ag. exclusion on page 3) | <input type="checkbox"/> Salesperson paid by commission only for sales made in the consumer's home.<br>(You may not exclude commissions paid for sales to businesses) |
- Other:   Indicate appropriate alphabetical letter as shown on page 3 under the heading **PERMITTED EXCLUSIONS**.

16b. If your business is a sole proprietorship, check if any of the following received wages from you.

- |                              |   |
|------------------------------|---|
| <input type="radio"/> Father | <input type="radio"/> Child under 18 - birthdate: _____ |
| <input type="radio"/> Mother | <input type="radio"/> Child under 18 - birthdate: _____ |
| <input type="radio"/> Spouse | <input type="radio"/> Child under 18 - birthdate: _____ |

17. In how many weeks of 2012 have you had employees either full or part-time? **DO NOT INCLUDE ANY PERSON FROM THE ABOVE PERMITTED EXCLUSIONS.** Please count the weeks in which your employees actually worked, not the weeks in which they were paid. A week is considered to be from Sunday through Saturday.

- A. Enter the exact number of weeks through the date you are filling out this form. \_\_\_\_\_
- B. If you have had 20 weeks, enter the week-ending date of the 20th week. \_\_\_\_\_
- C. Enter the number of employees. \_\_\_\_\_

18. Did you have 20 weeks in 2010 or 2011 in which at least one employee worked full or part-time? **DO NOT INCLUDE ANY PERSON FROM THE ABOVE PERMITTED EXCLUSIONS.** Count the exact number of weeks that your employee worked, not when they were paid.

- 2010  YES  NO If yes, week ending date of the 20th week: \_\_\_\_\_
- 2011  YES  NO If yes, week ending date of the 20th week: \_\_\_\_\_

19. Enter your gross quarterly payrolls below. Include all wages paid through the date that you complete this report. Do not estimate the amount of wages you expect to pay in the future. Show wages paid only for work performed solely or primarily in Wisconsin. **DO NOT ENTER THE WAGES OF WISCONSIN RESIDENTS WHO WORK ENTIRELY OUTSIDE OF WISCONSIN. DO NOT INCLUDE WAGES PAID TO PERSONS FROM THE ABOVE PERMITTED EXCLUSIONS.**

	1st QTR. JAN.-MARCH	2nd QTR. APRIL-JUNE	3rd QTR. JULY-SEPT.	4th QTR. OCT.-DEC.
2010				
2011				
2012				

20. Name and address of financial institution through which you will maintain your business checking account.

Name	Street Address	City/State	Checking Account Number
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Your signature indicates this report is true and complete to the best of your knowledge.

Signature	Position
Please print name of above signature:	Date Signed

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## I. ARE YOU AN EMPLOYER LIABLE UNDER THE WISCONSIN UNEMPLOYMENT INSURANCE ACT?

- A. An employer is required to comply with the payroll tax provisions of the Wisconsin UI Law on all coverable Wisconsin payroll:
1. **Retroactive to January 1** of a calendar year if the employer:
    - (a) Paid or incurred a liability to pay wages for employment in Wisconsin which totaled \$1,500 or more during any calendar quarter in either that year or the preceding year, or
    - (b) Employed one individual (full or part-time and not necessarily the same person) in each of 20 or more calendar weeks in Wisconsin either that year or the preceding calendar year; or
  2. Retroactive to the first Wisconsin payroll of a calendar year, if the employer is subject to the Federal Unemployment Tax on its total payroll in all states; or
  3. Effective as of the date an employer acquires all or some portion of a business already covered by the statute. Not all business transfers result in a mandatory successorship. The statutes require that both the transferor (seller) and transferee (buyer) give notice of any business transfer within 30 days of the transfer date. Appropriate information and forms will be provided after notice is received.

## II. PART-TIME WORKERS, PAID CORPORATE OFFICERS, AND COMMISSION PAID SALES PERSONS ARE EMPLOYEES

"Wages" means any form of remuneration for a given period. It is immaterial whether wages are paid on any hourly basis, fixed salary per payroll period, on a commission basis, piecework or job arrangement, or by payment in kind (board, room or merchandise). An employer operating more than one business under the same legal ownership must combine payrolls and employment for purposes of determining employer liability and reporting tax liability under this statute.

## III. 2012 INITIAL TAX RATES

The tax rate for new employers engaged in business in the construction industry in 2012 is 7.10%. The rate for other new employers is 3.60%. Taxes are assessed on the first \$13,000 in wages paid each employee within a calendar year.

Tax due dates for new employers vary according to the date liability is incurred. The latest due date for 2012 taxes is January 31, 2013. If you do not have appropriate forms to establish compliance by January 31, 2013, be certain to send your check in payment of taxes by that date. Penalties may then be avoided for at least the fourth quarter, and possibly for other quarters, depending on the date liability was incurred. Forms for processing your tax payment will then be sent.

## IV. PERMITTED EXCLUSIONS

In determining employer liability, individuals employed in types of employment listed below are permitted as deductions (as excluded employment) from the count of employees. Wages paid to individuals in excluded employment should be deducted from quarterly payrolls.

- A. Agricultural labor – unless performed for an employer subject to this chapter (i.e., any employer who paid cash wages for agricultural labor which totaled \$20,000 in any calendar quarter of the current or preceding year or employed as many as 10 persons in agricultural labor for some portion of a day in 20 different weeks of the current or preceding year).
- B. Domestic service in the employer's private home – unless performed for an individual subject to this chapter on domestic employment (i.e., any employer of any individual in domestic service who paid cash wages of \$1,000 or more in any calendar quarter of either the current or preceding calendar year).
- C. Persons (under the age of 18) selling or distributing newspapers or magazines on the street or from house to house.
- D. Individuals covered by the Railroad Unemployment Insurance Act.
- E. Crews of commercial fishing vessels of 10 net tons or less.
- F. Insurance or real estate salespeople paid by commissions only.
- G. Unpaid officers of a corporation or association.
- H. Individuals employed entirely outside of Wisconsin. (Some minor exceptions.)
- I. Any person earning less than \$50 in a calendar quarter in the employ of an organization exempt from federal income tax under S.501(a) of the Internal Revenue Code.
- J. A sole proprietor's father, mother, spouse, or any of his/her children under the age of 18.
- K. Service performed by a full-time student as a formal and accredited part of a work-study program certified to the employer by the school.
- L. Individuals paid solely by commissions, overrides, bonuses or differentials derived from in-person sales primarily in the consumer's home.
- M. Service performed by a nonresident alien for the period he or she is temporarily present in the United States as a nonimmigrant under an F, J, M or Q visa. Services of the spouse and minor children of the nonresident alien are also excluded.