

# AGRICULTURAL EMPLOYER'S REPORT FOR 2012

Required to determine your employer status under the Wisconsin Unemployment Insurance Act, (CHAPTER 108, WIS. STATS.) COMPLETE AND RETURN THIS REPORT WITHIN 10 DAYS UNLESS INSTRUCTED OTHERWISE.

UI ACCOUNT NUMBER
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**Send to:** Department of Workforce Development  
 Division of Unemployment Insurance  
 P.O. Box 7942  
 Madison, Wisconsin 53707-7942  
 Telephone: (608) 261-6700  
 FAX: (608) 267-1400  
<http://unemployment.wisconsin.gov>  
 email: [taxnet@dwd.wisconsin.gov](mailto:taxnet@dwd.wisconsin.gov)

8. Check Type of Ownership:

<input type="radio"/> Individual	<input type="radio"/> Limited Liability Company
<input type="radio"/> Partnership	<input type="radio"/> Limited Liability Company Electing to be Treated as Corp for Federal Tax Purposes
<input type="radio"/> Corporation	<input type="radio"/> Limited Liability Partnership
<input type="radio"/> Other (Estate, Trust, Receivership)	<input type="radio"/> Limited Partnership

- Identify \_\_\_\_\_

You must submit a copy of your IRS Notice of Acceptance

9. Provide Name(s) and Social Security Number(s) of Individual; Partners; or Corporate Officers (Include Middle Initial):

Name(s)	S.S. No.(s)

10. Briefly describe type of agricultural operation:

11. Identify the TOWN and COUNTY in Wisconsin where your agricultural operation is located:

12. Date you first had agricultural employees in Wisconsin:

13. Did you acquire all or part of an already established agricultural business?  
 Yes  No If yes, provide:

Date of Acquisition (mo./day/yr.):

Legal Name of Prior Owner	UI Account Number
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Current Address of Prior Owner

City	State	Zip Code
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Complete 1-5 if different from address at left, then go to #6:

1. Legal Name

2. Trade Name (D/B/A)

3. Mailing Address c/o (If required for correct delivery)

4. Street or P.O. Box

5. City	State	Zip Code
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6. Federal Identification Number (9 digits)

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7. Person To Contact For Additional Information:

Name

Telephone Number

(   )

14. Do you continue to have paid agricultural employees working in Wisconsin?  Yes  No

If no, give date of last employment: \_\_\_\_\_

Are you presently out of business?  Yes  No

Did you sell or transfer your business?  Yes  No

**If you sold or transferred your operation, provide:**

Date you sold or transferred your operation (mo./day/yr.)

Legal name of new owner you sold or transferred to

Street Address or P.O. Box of new owner

City	State	Zip Code
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15. Do you currently have any business activity covered under the Wisconsin U.I. Law?  Yes  No

If yes, provide:

Business Name

UI Account Number

16. Do you ever have 10 agricultural employees working for you on the same day?  Yes  No

Do you ever pay \$20,000 in cash wages for agricultural labor in a single calendar quarter?  Yes  No

**If you answered 'yes' to either question, continue to #17.**

**If you answered 'no' to both questions, continue to #19.**

17. If you have any employees in any of the Excluded Categories below, check all that apply:

- A sole proprietor's father, mother, spouse, or any of his/her children under the age of 18. Identify those claimed:
- Father     Mother     Spouse
- Child under 18 - Give Birthdate \_\_\_\_\_
- Child under 18 - Give Birthdate \_\_\_\_\_
- Child under 18 - Give Birthdate \_\_\_\_\_
- Unpaid corporate officers

18. Complete the following record of your quarterly agricultural payroll in Wisconsin. **Show gross cash wages** paid in each calendar quarter. **Do not** include wages for employees shown as excluded in question 17.

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

19. Do you have employment outside of Wisconsin?  Yes     No    If yes, give number of those employees: \_\_\_\_\_

20. Are you liable for Federal Unemployment Tax on your agricultural payroll for the calendar years:

- 2010     Yes     No
- 2011     Yes     No
- 2012     Yes     No

21. Indicate whether you had 20 weeks in which at least 10 employees worked full or part-time on one or more days in agricultural labor (not counting employees working in excluded employment). If you answer yes, give the date the 20th week ended.

- 2010     Yes     No    If yes, date: \_\_\_\_\_
- 2011     Yes     No    If yes, date: \_\_\_\_\_
- 2012     Yes     No    If yes, date: \_\_\_\_\_

Section 108.24(2) provides for fines and/or imprisonment for making known false statements on this report or for refusing to submit the completed report to this office. Your signature below indicates the report is true and complete to the best of your knowledge and belief.

Signature	Date Signed
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**Unemployment Insurance Coverage  
for Agricultural Workers**

The Wisconsin Unemployment Insurance Law (Chapter 108, Wisconsin Statutes) requires the coverage of certain employers of agricultural labor.

108.02(2) Agricultural Labor. "Agricultural Labor" means service performed:

- (a) On a farm, in the employ of any person, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training and management of livestock, bees, poultry, and fur-bearing animals and wildlife.
- (b) In the employ of the owner or tenant or other operator of a farm, in connection with the operation, management, conservation, improvement, or maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane, if the major part of such service is performed on a farm.
- (c) In connection with the production or harvesting of any commodity defined as an agricultural commodity in S. 15(g) of the Federal Agricultural Marketing Act, as amended (46 Stat. 1550, s.3; 12 U.S.C. 1141j) or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs, or waterways, not owned or operated for profit, used exclusively for supplying and storing water for farming purposes.
- (d) In the employ of the operator of a farm in handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, in its unmanufactured state, any agricultural or horticultural commodity; but only if such operator produced more than one-half of the commodity with respect to which such service is performed.
- (dm) In the employ of a group of operators of farms (or a cooperative organization of which such operators are members) in the performance of service described in par. (d), but only if such operators produced more than one-half of the commodity with respect to which such service is performed.
- (dn) The provisions of pars. (d) and (dm) shall not be deemed to be applicable with respect to service performed in connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption.
- (e) As used in this subsection, the term "farm" includes stock, dairy, poultry, fruit, fur-bearing animals and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

If you have had sufficient agricultural employment (10 employees on a day in 20 different weeks of the year) or a sufficient agricultural payroll (\$20,000 in cash wages in any calendar quarter) in either the current calendar year or the last calendar year, your tax liability would be retroactive to January 1 of the year in which the condition occurred.

The applicable tax rate is assessed on the first \$13,000 in "wages" paid each employee within a calendar year. The new employer tax rate for 2012 is 3.60%.

For additional information, visit our website <http://unemployment.wisconsin.gov> or email us at [taxnet@dwd.wisconsin.gov](mailto:taxnet@dwd.wisconsin.gov). If you have any further questions regarding your status under Wisconsin U.I. Law, you can write us at: Unemployment Insurance, P.O. Box 7942, Madison, Wisconsin 53707-7942; telephone: (608) 261-6700 or FAX (608) 267-1400.