

2021 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 Unemployment Insurance Division P.O. Box 7942 Madison, WI 53707 Telephone: (608) 261-6700 Fax: (608) 327-6158 https://dwd.wisconsin.gov/uitax email: taxnet@dwd.wisconsin.gov	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="3" style="text-align: left; padding: 2px;">UI Account Number</th> <th colspan="3" style="text-align: left; padding: 2px;">PLEASE COMPLETE THE NAME AND ADDRESS INFORMATION</th> </tr> <tr> <td colspan="3" style="padding: 2px;">Legal Name</td> <td colspan="3" style="padding: 2px;">Trade Name (DBA)</td> </tr> <tr> <td colspan="3" style="padding: 2px;">Mailing Address (c/o if required for correct delivery)</td> <td colspan="3" style="padding: 2px;">Street or P.O. Box</td> </tr> <tr> <td style="padding: 2px;">City</td> <td style="padding: 2px;">State</td> <td style="padding: 2px;">Zip Code</td> <td colspan="3"></td> </tr> </table>	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			
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1. Federal Employer Identification Number	2. Name of contact person	
	Telephone	Email

3. Business Telephone	4. Briefly describe your business activity
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5. Location of business if different than address shown above

6. Type of Ownership - CHECK ONE Limited Partnership You must provide name of general partner _____ Corporation State of Incorporation: _____ Individual	Partnership Limited Liability Co. (LLC) State of Registration: _____ Limited Liability Co. Electing to be Treated as a Corp for Federal Tax Purposes-You must submit a copy of your IRS Notice of Acceptance State of Registration: _____	Limited Liability Partnership (LLP) State of Registration: _____ Other (Estate, Trust, Receivership, Etc.) Please specify: _____
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6a. Provide the name(s) and social security numbers(s) of sole owner, partners, members or corporate officers:

Name (Last, First, Middle Initial)	Social Security Number	Position/Title	% of Ownership

7. For Corporations and LLCs treated as corporations by the IRS Only:

7a. Are you a non-profit organization as described in s. 501(c)(3) of the IRS Code? Yes No
If yes, you must submit a copy of the IRS determination letter of your status

7b. Are you a Sub-Chapter S Corporation? Yes No
If yes, all compensation received by the officers, including dividends and other disbursements, must be shown as wages on this form.

7c. If your business is a corporation, have the officers been paid? Yes No

8. Have you paid employees for work performed in Wisconsin? Yes If yes, date of first employment: _____ No

9. Do you expect to pay wages in the future for work performed in Wisconsin? Yes If yes, estimate the date: _____ No

10. Do you continue to have paid employees working in Wisconsin? Yes No If no, date you last had employees: _____

11. Did you acquire any portion of an already established business? Yes If yes, enter date of acquisition: _____ No

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? Yes No
 If yes, enter Date of Transfer (mm/dd/yyyy)

Street address of New Owner	City	State	Zip code
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13. Do you have or have you had employees working for you outside Wisconsin? Yes No

14. Did you or will you have a federal unemployment tax liability on your payroll in any state outside of WI in the following years?

2019 <input type="checkbox"/> Yes <input type="checkbox"/> No	2020 <input type="checkbox"/> Yes <input type="checkbox"/> No	2021 <input type="checkbox"/> Yes <input type="checkbox"/> No
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15. Have you or will you issue 1099-Misc. forms for workers who performed services for you? Yes No
If yes, please list names and addresses on the 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 **COMMON 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 sales people paid by commission only |
| <input type="checkbox"/> Unpaid corporate officers | <input type="checkbox"/> Real estate agents described in real estate licensee exclusion on page 3 |
| <input type="checkbox"/> Agricultural labor on employer's farm.
(Note: Ag. exclusion on page 3) | <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"/> Other: Indicate appropriate alphabetical letter as shown on page 3 under COMMON PERMITTED EXCLUSIONS . Describe the exclusion if not listed under COMMON PERMITTED EXCLUSIONS : | |

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

- | | |
|---------------------------------|--|
| <input type="checkbox"/> Father | <input type="checkbox"/> Child under 18-birthdate (mm/dd/yyyy) |
| <input type="checkbox"/> Mother | <input type="checkbox"/> Child under 18-birthdate (mm/dd/yyyy) |
| <input type="checkbox"/> Spouse | <input type="checkbox"/> Child under 18-birthdate (mm/dd/yyyy) |

17. In how many weeks of 2021 have you had either full- or part- time employees? **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 2019 or 2020 in which at least one employee worked 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.

- 2019 Yes No If yes, week ending date of the 20th week
2020 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.**

Year	1 st QTR. JAN.-MAR.	2 nd QTR. APRIL-JUNE	3 rd QTR. JULY-SEPT.	4 th QTR. OCT.-DEC.
2019				
2020				
2021				

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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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 this report is true and complete to the best of your knowledge and belief.

Signature	Position
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Please print name of above signature	Date signed (mm/dd/yyyy)
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MEMORANDUM ON EMPLOYER LIABILITY

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 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 mandatory successorship. The statutes require that both the transferor (seller) and the 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 an 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. 2021 INITIAL TAX RATES

The 2021 tax rate for new employers whose Wisconsin business activity is classified as "construction" is 2.90%. The rate for other new employers is 3.05%. Taxes are assessed on the first \$14,000 in wages paid to 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 2021 taxes is January 31, 2022. If you do not have appropriate forms to establish compliance by January 31, 2022, be certain to submit your payment 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. COMMON 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 sales people paid by commissions only.
 - a. Effective October 1, 2016: Service of a real estate "licensee" if 90% or more of the worker's remuneration is directly related to sales or other output. The individual must perform the services under a written contract that provides that the individual will not be treated as an employee with respect to the services for federal tax purposes.
- G. Unpaid officers of a corporation or association.
- H. Individuals employed entirely outside of Wisconsin (some minor exceptions).
- I. Any persons 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. Services 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. An individual selling consumer products in a location other than in a permanent retail establishment if substantially all of the individual's compensation is based on the sales rather than hours worked.
- M. Service performed by a nonresident alien for the period he or she is temporarily present in the United States, as a nonimmigrant under F, J, M, Q visa. Services of the spouse or minor children of the nonresident alien are also excluded.
- N. Personal care or companionship services performed for an ill or disabled family member who directly employs the individual providing services is excluded. For purposes of this exclusion, "family member" means a spouse, parent, child, grandparent, or grandchild of an individual, by blood or adoption, or an individual's step parent, step child or domestic partner within the meaning of Chapter 770.01(1).
- O. Service of an official elected by the vote of the public.