

# AGRICULTURAL EMPLOYER'S REPORT FOR 2025

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

**Send 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](mailto:taxnet@dwd.wisconsin.gov)

8. Check Type of Ownership:

Individual  Partnership  Corporation - State of Incorporation:  Other (Estate, Trust, Receivership) - Identify:	Limited Liability Company - State of Registration:  Limited Liability Company 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 -State of Registration:  Limited Partnership
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9. Provide Name(s) and Social Security Number(s) of Individual, Partners, or Corporate Officers (Include Middle Initial):

Names(s)	Social Security Number(s)

10. Briefly describe type of agricultural operation:

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

12. Date you first had agricultural employees in Wisconsin (mm/dd/yyyy)

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

Date of Acquisition (mm/dd/yyyy)

Legal Name of Prior Owner UI Account Number of Prior Owner

Current Address of Prior Owner

City State Zip code

Complete 1-21

1. Legal Name

2. Trade Name (DBA)

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

4. Street or P.O. Box

5. City State Zip Code

6. Federal Identification Number

7. Person To Contact For Additional Information  
 Name  
  
 Email Address  
  
 Telephone Number

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

If no, give date of last employment (mm/dd/yyyy)

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 (mm/dd/yyyy)

Legal name of new owner you sold /transferred to

Street Address or P.O. Box of new owner

City State Zip code

15. Do you currently have any other business activity covered under the Wisconsin UI law  
 Yes No **If yes, provide:**

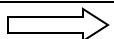
Business Name

UI Account Number

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

Have you ever paid \$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 the apply:**

A sole proprietor's parent(s), spouse, or any of their children under the age of 18. Identify those claimed:

Parent(s), indicate number of parents claimed:                      Spouse

Child under 18-Give Birthdate (mm/dd/yyyy)

Child under 18- Give Birthdate (mm/dd/yyyy)

Child under 18-Give Birthdate (mm/dd/yyyy)

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	1 <sup>st</sup> QTR JAN-MAR	2 <sup>nd</sup> QTR. APR-JUNE	3 <sup>rd</sup> QTR JULY-SEPT	4 <sup>th</sup> QTR. OCT-DEC
2023				
2024				
2025				

**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 in any state outside of WI for the calendar years:**

2023	Yes	No
2024	Yes	No
2025	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 20<sup>th</sup> week ended.**

2023	Yes	No	If yes, date (mm/dd/yyyy):
2024	Yes	No	If yes, date (mm/dd/yyyy):
2025	Yes	No	If yes, date (mm/dd/yyyy):

**Section 108.24(2) provides for fines and/or imprisonment for making known false statements on this report or for refusing to submit 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 (mm/dd/yyyy)
Please print name of above signature	

## 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 1141 j) 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 services 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 services is performed.
- dn) The provisions of pars. (d) and (dm) shall not be deemed to be applicable with respect to services 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 paid in any calendar quarter) your tax liability is **retroactive to January 1** of the year in which the condition occurred.

Taxes are assessed on the first \$14,000 in wages paid to each employee within a calendar year. The new employer tax rate for 2025 is 3.05%.

For additional information, visit our website <https://dwd.wisconsin.gov/uitax> or email us at [taxnet@dwd.wisconsin.gov](mailto:taxnet@dwd.wisconsin.gov). If you have any further questions regarding your status under Wisconsin UI law you can write us at: Unemployment Insurance, P.O. Box 7942, Madison, Wisconsin 53707; Telephone: (608) 261-6700 or fax: (608) 327-6158.