

See reverse side for further explanations/instructions.

TO REPLY ONLINE: <https://dwd.wi.gov/ui/sides>

EMPLOYER:

Wisconsin Department of Workforce Development is conducting an audit of unemployment insurance benefit payments paid to the employee listed below. The audit indicates you reported earnings of \$ 2,596.00 for this employee during quarter 2 of 2025. Accuracy of information ensures employers are not charged erroneously for unemployment insurance benefits. Failure to supply the requested information accurately to the department may result in penalties to the employer. You must return this report within 7 days of the Date Mailed.

Date Mailed: 07/21/25
 Claimant Name and Address:

JOHN Q. EMPLOYER
ATTN: JOHN EMPLOYER
1 CAPITOL ST
ANYWHERE WI 55555-5555

MARY A. CLAIMANT
1 DIVISION ST
HOMETOWN WI 54444-4444

Employer's Number: 123456

Social Security Number: 123-45-6789

Did this employee work for your firm? <input type="checkbox"/> Yes <input type="checkbox"/> No	If separated, indicate the reason for the separation: <input type="checkbox"/> Layoff <input type="checkbox"/> Quit <input type="checkbox"/> Discharge <input type="checkbox"/> Other - Explain: _____
Start Date: _____	
Still Working? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If "No," what is the last date the employee worked? _____	
Type of Work: _____ Rate of Pay: \$ _____	Type of Pay Period: <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Semi-monthly
<input type="checkbox"/> Hourly <input type="checkbox"/> Salaried <input type="checkbox"/> Other	

The Unemployment Insurance Division uses a work week that begins on Sunday and ends on Saturday. If your payroll weeks are not consistent with this format, you must convert your information into the Sunday through Saturday format.

From your payroll records, report all wages on this form based on when the wages were earned, not when paid. Report the holiday, vacation and dismissal pay assigned to the week in the appropriate column. Also, report the equivalent hours and minutes for each type of pay. All wages/pay must be gross pay.

*Include bonuses, tips, incentives, overtime, sick pay or any other supplements and does not include holiday, vacation or dismissal pay.

UI Week No.	Week Beginning Date (Sun.)	Week Ending Date (Sat.)	Gross Wage/Pay *	Gross Holiday Pay	Gross Vacation Pay	Gross Dismissal Pay
15	04/06/25	04/12/25	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:
16	04/13/25	04/19/25	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:
17	04/20/25	04/26/25	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:
18	04/27/25	05/03/25	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:
19	05/04/25	05/10/25	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:
			\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:
			\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:
			\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:

I certify that the information reported above is accurate and complete.

Employer Signature	Date Signed	Area Code/Phone Number
Print Name	Title	Area Code/Fax Number

This form is used to verify the earnings of an individual during a period in which unemployment benefits were claimed. Unemployment fraud is a concern of the department for several reasons, including the fact that employers may have been charged erroneously for unemployment benefits. While this form is part of the department's fraud control initiatives, it does not necessarily imply that the claimant failed to report work or wages properly.

- **This report is a required report.** Failure to supply the requested information to the department could result in penalties to the employer (see 108.24 Penalties listed below) and an audit of the employer's records to get this information (see 108.21 Record and Audit of Payrolls listed below).
- The Unemployment Insurance Division uses a work week that **begins on Sunday and ends on Saturday**. If your payroll weeks are not consistent with this week format, you must convert your information into the Sunday through Saturday format (see 108.14(2) Administration listed below).
- Report all wages/pay on this form based on when the wages/pay were **earned, not paid**. All wages/pay reported must be **gross** wages/pay, hours and minutes for each pay type. Wages/pay include all non-work payments (bonuses, tips, incentives, overtime, sick pay or any other supplements). Report holiday, vacation, and dismissal pay in their own column.
- The information supplied to the Unemployment Insurance Division must be accurate or penalties could result (see 108.04(11) Fraudulent Claims and 108.24 Penalties listed below).
- **To reply online**, use the website on the front of this form. You must have a Wisconsin UI Account to reply online. Report hours and minutes of vacation and dismissal/severance, and holiday pay online in an electronic attachment or in the Comments section. More information about replying online is available at <https://dwd.wisconsin.gov/ui/sides>.

Paraphrased Law Sections

108.04(11) - Fraudulent Claims

This section of Wisconsin State Statute sets the policy for assessing penalties for fraudulent claims activity. It allows for the use of civil action to recover any benefits paid based on false statements or representations and allows for the department to apply this section of law even if they are seeking other penalties (see 108.24).

Claimant: If a person filing for unemployment benefits conceals any information relating to unemployment benefit eligibility, the department can recover any overpaid benefits from that person. The person concealing information can receive a benefit amount reduction of future unemployment benefits as a penalty for concealing information, in addition to being assessed an overpayment penalty.

Employer: If an employer aids a person filing for unemployment benefits in fraudulent activities, the employer can be required to forfeit an amount equal to the amount of benefits that were overpaid to the claimant. All benefits paid as a result of the concealment will also be charged to the employer's account. In addition, the employer can be required to forfeit an additional amount for each single act of concealment.

108.14(2) - Administration

This section of Wisconsin State Statute gives the department authority to adopt and enforce all rules needed to administer the unemployment chapter of statute. A copy of these rules must be made available to any person who requests them. The department may require information on employment, wages, hours and related matters from any employer who employs one or more individuals in the State of Wisconsin.

108.21 - Record and Audit of Payrolls; DWD Administrative Code 110 - Coverage and Related Records and Reports

This section of Wisconsin State Statute requires every employer to keep accurate work records including information which will permit a determination of the earned **weekly** wages for every employee. The section also requires that an employer allow the department to examine these records at any reasonable time.

108.24 - Penalties

This section of Wisconsin State Statute sets the penalties that can be assessed by the court system for fraudulent activities or failure to supply information. If a person filing for benefits makes false statements to get benefits, they can be fined \$100 to \$500 and/or imprisoned for up to 90 days for each separate offense. If an employer knowingly makes false statements on a report or other information required by the department or fails to supply information to the department, they can be fined \$100 to \$500 and/or imprisoned for up to 90 days for each separate offense.

The Wisconsin State Statutes listed above may be reviewed via the Internet. The Internet address is <http://docs.legis.wisconsin.gov/statutes/statutes/108>.