



2009 ASSEMBLY BILL 487

October 9, 2009 – Introduced by Representative SINICKI, cosponsored by Senator COGGS, by request of Department of Workforce Development. Referred to Committee on Labor.

1 **AN ACT** *to repeal* 108.05 (7) (d) 2. b.; *to renumber and amend* 108.05 (7) (d)
2 1. b., 108.22 (8) (b) 1. and 108.24 (3); *to consolidate, renumber and amend*
3 108.05 (7) (d) 1. (intro.) and a. and 108.05 (7) (d) 2. (intro.) and a.; *to amend*
4 108.02 (15) (f) 3., 108.02 (15) (f) 6., 108.02 (15) (g) 1., 108.02 (21e) (intro.), 108.04
5 (7) (k), 108.04 (7) (o), 108.04 (11) (be) (intro.), 108.05 (3) (b) 1. a., b. and c., 108.10
6 (4), 108.16 (10), 108.18 (7) (d), 108.19 (1m) and 108.20 (3); and *to create* 108.02
7 (15s), 108.02 (20m), 108.05 (3) (e), 108.16 (6) (L) and (m), 108.16 (6m) (g), 108.22
8 (8) (b) 1. c. and d. and 108.24 (3) (a) 4. of the statutes; **relating to:** various
9 changes in the unemployment insurance law and providing a penalty.

Analysis by the Legislative Reference Bureau

This bill makes various changes in the unemployment insurance (UI) law. Significant provisions include:

BENEFIT CHANGES

Disqualification for full-time work

Currently, if a claimant receives wages or certain other amounts treated as wages from an employer who paid at least 80 percent of the claimant's wages in his

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or her base period (period preceding a claim during which benefit rights accrue) for any week, the claimant is not eligible to receive benefits for that week if the claimant works for at least 35 hours for that employer in that week and receives pay at not less than the rate of pay that the claimant received during the calendar quarter in his or her base period in which the claimant received his or her highest wages, or the claimant receives certain other payments from that employer for that week that alone or in combination with any paid wages equal at least the pay the claimant would have received for 35 hours of work.

This bill provides that a claimant is subject to this disqualifier for any week if the claimant receives wages or certain other amounts treated as wages from such an employer for full-time work for that week. The bill defines “full-time work” as work performed for 32 or more hours per week.

Voluntary termination of work

Currently, if an employee voluntarily terminates his or her work with an employer, the employee is generally ineligible to receive benefits until four weeks have elapsed since the end of the week in which the termination occurs and the employee earns wages after the week in which the termination occurs equal to at least four times the employee’s weekly benefit rate in employment covered by the unemployment insurance law of any state or the federal government. However, an employee may terminate his or her work and receive benefits without requalifying under this provision if the employee terminates his or her work with good cause attributable to his or her employer. In addition, an employee may voluntarily terminate his or her work and receive benefits without requalifying under this provision if: a) the work is part-time work consisting of not more than 30 hours per week and the employee is otherwise eligible to receive benefits because of the loss of the employee’s full-time work and the loss of the full-time work makes it economically unfeasible to continue his or her part-time work; or b) the employee terminates his or her work in one of two or more concurrently held positions at least one of which consists of more than 30 hours per week, if the employee terminates his or her work before receiving notice of termination from a position which consists of more than 30 hours per week.

This bill changes the above exceptions so that an employee may receive benefits without requalifying if, under a), the work from which the employee terminates is part-time work; or, under b), the work from which the employee terminates is full-time work and the termination occurs prior to receiving notice of termination from full-time work. The bill defines “full-time work” as work consisting of 32 or more hours per week and “part-time work” as work consisting of less than 32 hours per week.

Benefit reductions due to certain pension payments

Currently, with certain exceptions and limitations, if a claimant receives a pension, retirement, annuity, or other similar payment based on the previous work of the claimant for a given week, DWD must reduce the claimant’s UI benefits otherwise payable for that week, but not below zero, by an amount equal to not more than the amount of the payment received for that week. With certain exceptions, if a payment is actually or constructively received on other than a periodic basis, DWD

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allocates the payment to specific weeks for purposes of the required reduction using the claimant's most recent full weekly wage rate or another reasonable basis. The actual amount of the reduction depends upon the facts of the particular situation.

This bill provides that when a claimant actually or constructively receives a pension, retirement, annuity, or similar payment based on the previous work of the claimant on other than a periodic basis, DWD must allocate the entire payment to the week in which it is received if DWD provides due notice of the proposed allocation to the claimant before the allocation is made. In most cases, the change reduces the amount of the reduction currently required.

Treatment of bonus and profit-sharing payments

Currently, with certain exceptions, if a claimant earns wages in a given week in employment covered by the UI law, the first \$30 of the wages are disregarded and the claimant's weekly benefit payment is reduced by 67 percent of the remaining amount of wages earned. Whether a bonus or profit-sharing payment is earned in the same week in which it is paid depends upon the particular facts of a given situation.

This bill provides that for purposes of benefits to which a claimant may be entitled for partial unemployment, a bonus or profit-sharing payment is always considered to be earned in the week in which the bonus or payment is paid by the claimant's employer.

TAX CHANGES**OTHER CHANGES*****Use of surplus assessment revenues***

Currently, when this state obtains a loan from the federal government to maintain the solvency of the unemployment reserve fund, from which benefits are paid, most employers must pay an assessment to cover the cost of any interest payments due on the loan. If the amounts collected from the assessment are more than is needed to pay the interest due, the amounts are retained in the administrative account of the fund, and may be used for a variety of purposes, including administration of the UI program, research relating to the condition of the fund, and the payment of certain benefits.

This bill provides instead that excess revenues shall be credited to the balancing account of the fund, which is used to pay benefits that are not chargeable to any employer's account. The effect is to enhance the balance of the fund, which decreases the need for future borrowing and assessments to maintain the fund's solvency.

Unlawful discrimination and retaliation

Currently, it is unlawful for any person to: a) make a deduction from the wages of an employee to finance an employer's actual or potential UI costs; b) knowingly fail to furnish to an employee any required UI information; c) attempt to induce an employee not to claim UI benefits or to waive any other right under the UI law; or d) maintain a rehiring policy that discriminates against employees who claim benefits. Violators are guilty of a misdemeanor and are subject to a fine of not less

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than \$100 nor more than \$500 or imprisoned for not more than 90 days or both for each occurrence.

This bill also makes it unlawful to: a) attempt to induce an employee not to claim benefits or waive any right under the UI law by threatening to terminate the employee; b) attempt to induce an employee from participating in a UI audit or investigation, or testifying in a UI hearing, or c) discriminate against an individual because of the individual's participation in a UI audit or investigation, or testifying in a UI hearing or exercising any other right under the UI law. The bill also increases the maximum fine for all current and proposed offenses to \$1,000 for each occurrence.

Recovery of UI liabilities by offset and setoff

Currently, if benefits are erroneously paid to an individual, the issue may be adjudicated administratively, subject to appeal through the court system. DWD may then collect the amount of the overpayment set forth in an administrative decision by deducting that amount from benefits otherwise payable to the individual. DWD may also levy against the available assets of any individual or employer who is determined to be liable to DWD for UI purposes. Currently, with certain exceptions, moneys withdrawn from the unemployment reserve fund may only be used for the payment of benefits.

This bill permits DWD to utilize procedures available under state and federal revenue laws to set off adjudicated UI liabilities against refunds or other payments that may be payable to a liable individual under state law or to offset adjudicated UI liabilities for fraudulent practices against refunds that may be payable to a liable individual under federal tax laws. The bill also permits DWD to pay the administrative expenses of the federal offsets from the unemployment reserve fund. The change initially applies to satisfaction of liabilities outstanding on the day the bill becomes law.

Deadline for making voluntary contributions

Currently, an employer may pay contributions (taxes) before they become due. If an employer makes a voluntary contribution by November 30 of any year, it is credited to the employer's account as of June 30 of that year and it may therefore have the effect of lowering the employer's contribution rate for the succeeding year. Currently, a voluntary contribution is timely if it is received by DWD no later than its due date or, if mailed, is either postmarked by that date or is received by DWD no later than three days after that date.

This bill provides that to be considered timely, a voluntary contribution must be received by DWD no later than its due date.

Exclusion of certain tribal employment from coverage

Currently, federal and state law generally provide for UI coverage in employment by Indian tribes. Federal law does not mandate coverage for any of the following types of positions with an Indian tribe: a) members of a legislative body; b) major nontenured policymaking or advisory positions; c) certain part-time policymaking or advisory positions; or d) certain work relief or work training positions.

This bill excludes employment in these positions from coverage under the state UI law unless an employer elects otherwise with DWD's approval. Under the bill,

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a position as a member of a legislative body is excluded only if the position is elective. Noncoverage means that an employee may not claim benefits based upon this type of employment and the employee's employer is not liable to pay for those benefits.

Penalty for acts of concealment

Current law provides that a claimant who conceals any material fact relating to his or her benefit eligibility or who conceals any of his or her wages earned in or paid or payable for a given week must forfeit a specified amount. The penalty increases for subsequent offenses within a specified period. A claimant who conceals wages is also denied benefits for the week in which wages are concealed.

This bill deletes additional language providing that any claimant who commits an act of concealment is disqualified from receiving benefits for an unspecified period.

Appeals of LIRC decisions

Current law provides that when an employer wishes to appeal a UI decision made by the Labor and Industry Review Commission (LIRC) to circuit court, LIRC and the adverse party must be named as defendants.

This bill clarifies that in addition to any other parties to any particular appeal DWD is always an adverse party for purposes of UI appeals brought by employers to address issues other than benefit claims and DWD must be named as a defendant. This permits DWD to have notice of the appeal and to participate in the court proceedings and avoids any potential dismissal of an employer's appeal for failure to name DWD as a defendant.

Qualification of professional employer organizations

Currently, an employer may transfer its obligations to pay UI contributions or reimbursements to a professional employer organization that meets certain conditions specified by law. Professional employer organizations are separately required to register with the Department of Regulation and Licensing (DRL), pay an annual registration fee, and meet certain financial responsibility requirements.

This bill provides that a professional employer organization does not qualify as such for UI purposes unless it is currently registered with DRL.

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 1 **SECTION 1.** 108.02 (15) (f) 3. of the statutes is amended to read:
- 2 108.02 (15) (f) 3. As a member of a legislative body or the judiciary of a state
- 3 or political subdivision, or as a member of an elective legislative body or the judiciary
- 4 of an Indian tribe;

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1 **SECTION 2.** 108.02 (15) (f) 6. of the statutes is amended to read:

2 108.02 **(15)** (f) 6. In a position which, under or pursuant to the laws of this state,
3 or of an Indian tribe, is designated as a major nontenured policymaking or advisory
4 position, or is designated as a policymaking or advisory position the performance of
5 the duties of which does not ordinarily require more than 8 hours per week.

6 **SECTION 3.** 108.02 (15) (g) 1. of the statutes is amended to read:

7 108.02 **(15)** (g) 1. By an individual receiving work relief or work training as part
8 of an unemployment work-relief or work-training program assisted or financed in
9 whole or in part by any federal agency or by an agency of a state or political
10 subdivision thereof or by an Indian tribe, unless otherwise required as a condition
11 for participation by the unit or organization in such program;

12 **SECTION 4.** 108.02 (15s) of the statutes is created to read:

13 108.02 **(15s)** FULL-TIME WORK. “Full-time work” means work performed for 32
14 or more hours per week.

15 **SECTION 5.** 108.02 (20m) of the statutes is created to read:

16 108.02 **(20m)** PART-TIME WORK. “Part-time work” means work performed for
17 less than 32 hours per week.

18 **SECTION 6.** 108.02 (21e) (intro.) of the statutes is amended to read:

19 108.02 **(21e)** PROFESSIONAL EMPLOYER ORGANIZATION. (intro.) “Professional
20 employer organization” means any person who is currently registered as a
21 professional employer organization with the department of regulation and licensing
22 in accordance with ch. 461, who contracts to provide the nontemporary, ongoing
23 employee workforce of more than one client under a written leasing contract, the
24 majority of whose clients are not under the same ownership, management, or control

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1 as the person other than through the terms of the contract, and who under contract
2 and in fact:

3 **SECTION 7.** 108.04 (7) (k) of the statutes is amended to read:

4 108.04 (7) (k) Paragraph (a) does not apply to an employee who terminates his
5 or her part-time work ~~consisting of not more than 30 hours per week~~ if the employee
6 is otherwise eligible to receive benefits because of the loss of the employee's full-time
7 employment and the loss of the full-time employment makes it economically
8 unfeasible for the employee to continue the part-time work.

9 **SECTION 8.** 108.04 (7) (o) of the statutes is amended to read:

10 108.04 (7) (o) Paragraph (a) does not apply to an employee who terminates his
11 or her work in one of 2 or more concurrently held positions, at least one of which
12 ~~consists of more than 30 hours per week~~ is full-time work, if the employee terminates
13 his or her work before receiving notice of termination from a position which ~~consists~~
14 ~~of more than 30 hours per week~~ is full-time work.

15 **SECTION 9.** 108.04 (11) (be) (intro.) of the statutes is amended to read:

16 108.04 (11) (be) (intro.) A claimant shall forfeit benefits ~~and be disqualified~~
17 ~~from receiving benefits~~ for acts of concealment described in pars. (a) and (b) as
18 follows:

19 **SECTION 10.** 108.05 (3) (b) 1. a., b. and c. of the statutes are amended to read:

20 108.05 (3) (b) 1. a. The claimant works full time for that employer ~~at least 35~~
21 ~~hours~~ in that week at the same or a greater rate of pay, excluding bonuses, incentives,
22 overtime or any other supplement to the earnings, as the claimant was paid by that
23 employer in that quarter of the claimant's base period in which the claimant was paid
24 his or her highest wages;

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1 b. The claimant receives from that employer sick pay, holiday pay, vacation pay
2 or termination pay which, by itself or in combination with wages earned for work
3 performed in that week for that employer, is equivalent to pay for ~~at least 35 hours~~
4 of full-time work at that same or a greater rate of pay; or

5 c. The amount that the claimant would have earned within that week from that
6 employer in available work under s. 108.04 (1) (a) which is treated as wages under
7 s. 108.04 (1) (bm), by itself or in combination with the wages earned for work
8 performed in that week for that employer and the pay received under subd. 1. b., is
9 equivalent to pay for ~~at least 35 hours of~~ full-time work at that same or a greater rate
10 of pay.

11 **SECTION 11.** 108.05 (3) (e) of the statutes is created to read:

12 108.05 (3) (e) For purposes of this subsection, a bonus or profit-sharing
13 payment is considered to be earned in the week in which the bonus or payment is paid
14 by the employer. A bonus or profit-sharing payment is considered to be paid on the
15 date of the check if payment is made by check, on the date of direct deposit by the
16 employer at a financial institution if payment is deposited by the employer to an
17 employee's account at a financial institution, or on the date that the bonus or
18 payment is received by the employee if any other method of payment is used.

19 **SECTION 12.** 108.05 (7) (d) 1. (intro.) and a. of the statutes are consolidated,
20 renumbered 108.05 (7) (d) 1. and amended to read:

21 108.05 (7) (d) 1. If a pension payment is not paid on a weekly basis, the
22 department shall allocate and attribute the payment to specific weeks in accordance
23 with subd. 2. if:—a. The the payment is actually or constructively received on a
24 periodic basis; or. If a pension payment is actually or constructively received on other

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1 than a periodic basis, the department shall allocate the payment to the week in which
2 it is received.

3 **SECTION 13.** 108.05 (7) (d) 1. b. of the statutes is renumbered 108.05 (7) (d) 1m.
4 and amended to read:

5 108.05 (7) (d) 1m. The ~~For purposes of this paragraph,~~ a payment is actually
6 or constructively received on other than a periodic basis ~~and~~ if it has become
7 definitely allocated and payable to the claimant by the close of ~~each such~~ a given
8 week, and the department has provided due notice to the claimant that the payment
9 will be allocated in accordance with subd. ~~2. b. 1.~~

10 **SECTION 14.** 108.05 (7) (d) 2. (intro.) and a. of the statutes are consolidated,
11 renumbered 108.05 (7) (d) 2. and amended to read:

12 108.05 (7) (d) 2. The department shall allocate a pension payment ~~as follows:~~
13 ~~a. If the payment that is~~ is actually or constructively received on a periodic basis, ~~the~~
14 ~~amount allocated by allocating~~ to each week is the fraction of the payment
15 attributable to that week.

16 **SECTION 15.** 108.05 (7) (d) 2. b. of the statutes is repealed.

17 **SECTION 16.** 108.10 (4) of the statutes is amended to read:

18 108.10 (4) The department or the employing unit may commence action for the
19 judicial review of a commission decision under this section, provided the department,
20 or the employing unit, after exhausting the remedies provided under this section, has
21 commenced such action within 30 days after such decision was mailed to the
22 employing unit's last-known address. The scope of judicial review, and the manner
23 thereof insofar as applicable, shall be the same as that provided in s. 108.09 (7). In
24 an action commenced by an employing unit under this section, the department shall

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1 be an adverse party under s. 102.23 (1) (a) and shall be named as a party in the
2 complaint commencing the action.

3 **SECTION 17.** 108.16 (6) (L) and (m) of the statutes are created to read:

4 108.16 **(6)** (L) The amount of any overpayments that are recovered by the
5 department by setoff pursuant to s. 71.93 or the amount of any overpayments
6 resulting from fraud that are recovered by the department by offset pursuant to
7 section 6402 (f) of the federal Internal Revenue Code in effect on June 1, 2009, or a
8 similar federal program.

9 (m) Any amounts collected from assessments levied under s. 108.19 (1m)
10 exceeding the amounts needed to pay interest due on advances from the federal
11 unemployment account under title XII of the Social Security Act (42 USC 1321 to
12 1324).

13 **SECTION 18.** 108.16 (6m) (g) of the statutes is created to read:

14 108.16 **(6m)** (g) Any payments of fees or expenses assessed by the U.S.
15 secretary of the treasury under section 6402 (f) of the federal Internal Revenue Code
16 in effect on June 1, 2009, or a similar federal program.

17 **SECTION 19.** 108.16 (10) of the statutes is amended to read:

18 108.16 **(10)** All money withdrawn from the fund shall be used solely in the
19 payment of benefits, exclusive of expenses of administration, and for refunds of sums
20 erroneously paid into the fund, for refund of a positive net balance in an employer's
21 reimbursement account under ss. 108.15 (4) and 108.151 (5) on request by the
22 employer, and for expenditures made pursuant to s. 108.161 and consistently with
23 the federal limitations applicable to s. 108.161, and for payment of fees and expenses
24 for collection of overpayments resulting from fraud that are assessed by the U.S.

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1 secretary of the treasury under section 6402 (f) of the federal Internal Revenue Code
2 in effect on June 1, 2009, or a similar federal program.

3 **SECTION 20.** 108.18 (7) (d) of the statutes is amended to read:

4 108.18 (7) (d) A payment under this subsection is timely if it is received by the
5 department no later than November 30 following the computation date for the
6 calendar year to which it applies, ~~or if mailed is either postmarked no later than that~~
7 ~~date or is received by the department no later than 3 days after that date.~~

8 **SECTION 21.** 108.19 (1m) of the statutes is amended to read:

9 108.19 (1m) Each employer subject to this chapter as of the date a rate is
10 established under this subsection shall pay an assessment to the administrative
11 account at a rate established by the department sufficient to pay interest due on
12 advances from the federal unemployment account under title XII of the social
13 security act (42 USC 1321 to 1324). The rate established by the department for
14 employers who finance benefits under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall
15 be 75% of the rate established for other employers. The amount of any employer's
16 assessment shall be the product of the rate established for that employer multiplied
17 by the employer's payroll of the previous calendar year as taken from quarterly
18 employment and wage reports filed by the employer under s. 108.205 (1) or, in the
19 absence of the filing of such reports, estimates made by the department. Each
20 assessment made under this subsection is due on the 30th day commencing after the
21 date on which notice of the assessment is mailed by the department. If the amounts
22 collected under this subsection are in excess of the amounts needed to pay interest
23 due, the amounts excess shall be ~~retained in the administrative account and utilized~~
24 for the purposes specified in s. 108.20 (2m) credited to the balancing account.

25 **SECTION 22.** 108.20 (3) of the statutes is amended to read:

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1 108.20 (3) There shall be included in the moneys governed by sub. (2m) any
2 amounts collected by the department under ss. 108.04 (11) (c) and (cm) and 108.22
3 (1) (a), (ac), (ad), and (af) as tardy filing fees, forfeitures, interest on delinquent
4 payments, or other penalties ~~and any excess moneys collected under s. 108.19 (1m).~~

5 **SECTION 23.** 108.22 (8) (b) 1. of the statutes is renumbered 108.22 (8) (b) 1.
6 (intro.) and amended to read:

7 108.22 (8) (b) 1. (intro.) To recover any overpayment to an individual which is
8 not otherwise repaid or recovery of which has not been waived, the department may
9 recoup the amount of the overpayment by:

10 a. Deducting the amount of the overpayment from benefits the individual
11 would otherwise be eligible to receive, ~~or file;~~

12 b. Filing a warrant against the liable individual in the same manner as is
13 provided in this section for collecting delinquent payments from employers, ~~or both;~~

14 **SECTION 24.** 108.22 (8) (b) 1. c. and d. of the statutes are created to read:

15 108.22 (8) (b) 1. c. Setting off the amount of the overpayment against a refund
16 or disbursement due pursuant to s. 71.93; or

17 d. If the overpayment results from fraud, offsetting the amount of the
18 overpayment against a federal tax refund as provided in section 6402 (f) of the federal
19 Internal Revenue Code in effect on June 1, 2009, or a similar federal program.

20 **SECTION 25.** 108.24 (3) of the statutes is renumbered 108.24 (3) (a) (intro.) and
21 amended to read:

22 108.24 (3) (a) (intro.) ~~Any person who makes~~ Whoever does any of the following
23 shall be fined not less than \$100 nor more than \$1,000 or imprisoned for not more
24 than 90 days or both:

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1 1. Makes a deduction from the wages of an employee because of liability for
2 contributions or payments in lieu of contributions under this chapter or because of
3 the employee's potential right to benefits,~~or who knowingly.~~

4 2. Knowingly refuses or fails to furnish to an employee any notice, report or
5 information duly required under this chapter by the department to be furnished to
6 such employee,~~or who, directly.~~

7 3. Directly or indirectly, by promise of reemployment or by threat not to employ,
8 to terminate, or not to reemploy or by any other means, attempts to induce an
9 employee to refrain;

10 a. Refrain from claiming or accepting benefits ~~or to waive, participating in an~~
11 audit or investigation by the department, or testifying in a hearing held under s,
12 108.09 or 108.10.

13 b. Waive any other right under this chapter,~~or whose rehiring policy has~~
14 ~~discriminated against a former employee by reason of their having claimed benefits,~~
15 ~~shall be fined not less than \$100 nor more than \$500 or imprisoned not more than~~
16 ~~90 days, or both; and each such deduction from wages, every day of such refusal or~~
17 ~~failure, and each such attempt to induce.~~

18 (b) Each violation of this subsection constitutes a separate offense.

19 **SECTION 26.** 108.24 (3) (a) 4. of the statutes is created to read:

20 108.24 **(3)** (a) 4. Discriminates or retaliates against an individual because the
21 individual claims benefits, participates in an audit or investigation by the
22 department under this chapter, testifies in a hearing under s. 108.09 or 108.10, or
23 exercises any other right under this chapter.

24 **SECTION 27. Nonstatutory provisions.**

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1 (1) Within 30 days after the effective date of this subsection, the treasurer of
2 the unemployment reserve fund shall transfer from the administrative account of
3 the fund to the balancing account of the fund any amount of money in the
4 administrative account as of the date of the transfer that is derived from assessments
5 for interest payments made under section 108.19 (1m) of the statutes and is in excess
6 of the amount needed to make those payments.

SECTION 28. Initial applicability.

7 (1) The treatment of section 108.02 (21) (e) (intro.) of the statutes (with respect
8 to liability for contributions and reimbursements) first applies with respect to
9 determinations issued under section 108.10 of the statutes beginning with the first
10 quarter beginning after the effective date of this subsection or, with respect to
11 determinations that are appealed, to decisions issued under section 108.10 of the
12 statutes beginning with the first quarter beginning after the effective date of this
13 subsection.

14 (2) The treatment of section 108.02 (21) (e) (intro.) of the statutes (with respect
15 to payment of benefits) first applies with respect to benefit years beginning on the
16 first Sunday after the beginning of the the 3rd quarter beginning after the effective
17 date of this subsection.

18 (3) The treatment of sections 108.02 (15s) and (20m) (with respect to benefits
19 for partial unemployment) and 108.05 (3) (b) 1. a., b., and c. of the statutes first
20 applies with respect to weeks of unemployment beginning on the effective date of this
21 subsection.

22 (4) The treatment of section 108.05 (3) (e) of the statutes first applies with
23 respect to weeks of unemployment beginning on the effective date of this subsection.
24

