

## Chapter DWD 102

### CONTRIBUTION RATES

DWD 102.001 Definitions.  
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DWD 102.03 Payors of sickness or accident disability payments; contribution rates.

**Note:** Chapter ILHR 102 was renumbered Chapter DWD 102 under s. 13.93 (2m) (b) 1., Stats., and corrections made under s. 13.93 (2m) (b) 6. and 7., Stats., Register, June, 1997, No. 498.

**DWD 102.001 Definitions.** Unless the context clearly indicates a different meaning, the definitions in ch. DWD 100 apply to this chapter.

**History:** Cr. Register, September, 1995, No. 477, eff. 10-1-95.

**DWD 102.01 Purpose.** This chapter specifies the initial contribution rates for certain categories of employers.

**History:** Emerg. cr. eff. 2-19-93; cr. Register, May, 1993, No. 449, eff. 6-1-93.

**DWD 102.02 New construction industry employers; initial contribution rates. (1)** Under s. 108.18 (2) (c), Stats., an employer engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing, or similar construction projects shall pay contributions for each of the first 3 calendar years at the average rate for construction industry employers as determined by the department.

**(2)** The department shall examine the factors enumerated in this section to determine whether an employer is “engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing or similar construction projects” within the meaning of s. 108.18 (2) (c), Stats. The department shall first determine whether the employer’s primary type of business activity is one of the activities specified in Figure DWD 102.02 (2), which enumerates certain business activities listed in Major Group 17 – Construction – Special Trade Contractors in the Standard Industrial Classification (SIC) Manual furnished by the Federal government. [See Figure DWD 102.02 (2) following]

**Figure DWD 102.02 (2):**

**Industry No.**

- 1711 PLUMBING, HEATING AND AIR CONDITIONING
  - Air system balancing and testing–contractors
  - Air conditioning, with or without sheet metal work–contractor
  - Boiler erection and installation–contractors
  - Fuel oil burner installation and servicing–contractors
  - Furnace repair–contractors
  - Gasoline hookup–contractors
  - Heating equipment installation–contractors
  - Heating, with or without sheet metal work–contractors
  - Lawn sprinkler system installation–contractors
  - Plumbing repair–contractors
  - Refrigeration and freezer work–contractors
  - Water system balancing and testing–contractors
- 1721 PAINTING AND PAPER HANGING
  - Electrostatic painting on site (including of lockers and fixture)–contractors
  - Paper hanging–contractors
  - Ship painting–contractors
  - Whitewashing–contractors

- 1731 ELECTRICAL WORK
  - Burglar alarm installation–contractors
  - Cable splicing, electrical–contractors
  - Cable television hookup–contractors
  - Communications equipment installation–contractors
  - Electronic control system installation–contractors
  - Fire alarm installation–contractors
  - Intercommunications equipment installation–contractors
  - Sound equipment installation–contractors
  - Telecommunications equipment installation–contractors
  - Telephone and telephone equipment installation–contractors
- 1742 PLASTERING, DRYWALL, ACOUSTICAL, AND INSULATION WORK
  - Solar reflecting insulation film–contractors
- 1743 TERRAZZO, TILE, MARBLE, AND MOSAIC WORK
  - Tile installation, ceramic–contractors
  - Tile setting, ceramic–contractors
- 1751 CARPENTRY WORK
  - Joinery, ship–contractors
  - Ship joinery–contractors
  - Store fixture installation–contractors
- 1752 FLOOR LAYING AND OTHER FLOOR WORK, NOT ELSEWHERE CLASSIFIED
  - Linoleum installation–contractors
  - Parquet flooring–contractors
  - Resilient floor laying–contractors
  - Vinyl floor tile and sheet installation–contractors
- 1771 CONCRETE WORK
  - Grouting work–contractors
- 1781 WATER WELL DRILLING
  - Servicing water wells–contractors
- 1796 INSTALLATION OR ERECTION OF BUILDING EQUIPMENT, NOT ELSEWHERE CLASSIFIED
  - Dismantling of machinery and other industrial equipment–contractors
  - Dust collecting equipment installation–contractors
  - Installation of machinery and other industrial equipment–contractors
  - Machine rigging–contractors
  - Millwrights
  - Power generating equipment installation–contractors
- 1799 SPECIAL TRADE CONTRACTORS, NOT ELSEWHERE CLASSIFIED
  - Antenna installation, except household type–contractors
  - Artificial turf installation–contractors
  - Awning installation–contractors

**Figure DWD 102.02 (2): (Continued)**

Bath tub refinishing—contractors  
 Boring for building construction contractors  
 Cable splicing service, non—electrical contractors  
 Caulking (construction)—contractors  
 Cleaning building exteriors—contractors  
 Cleaning new buildings after construction—contractors  
 Coating of concrete structures with plastics—contractors  
 Core drilling for building construction—contractors  
 Counter top installation—contractors  
 Dampproofing buildings—contractors  
 Dewatering—contractors  
 Diamond drilling for building construction—contractors  
 Epoxy application—contractors  
 Fence construction—contractors  
 Fireproofing buildings—contractors  
 Gas leakage detection—contractors  
 Gasoline pump installation—contractors  
 Glazing of concrete surfaces—contractors  
 Grave excavation—contractors  
 House moving—contractors  
 Insulation of pipes and boilers—contractors  
 Lead burning—contractors  
 Lightning conductor erection—contractors  
 Mobile home site setup and tie down—contractors  
 Ornamental metalwork—contractors  
 Paint and wallpaper stripping—contractors  
 Plastics wall tile installation—contractors  
 Posthole digging—contractors  
 Sandblasting of building exteriors—contractors  
 Scaffolding construction—contractors  
 Service and repair of broadcasting stations—contractors  
 Service station equipment installation, maintenance, and repair—contractors  
 Steam cleaning of building exteriors—contractors  
 Television and radio stations, service and repair of—contractors  
 Test boring for construction—contractors

Tile installation, wall plastics—contractors  
 Tinting glass—contractors  
 Wallpaper removal—contractors  
 Waterproofing—contractors  
 Weather stripping—contractors  
 Window shade installation—contractors

**(3)** (a) If the employer’s primary type of business activity is specified in Figure DWD 102.02 (2), the department may not consider the employer as being within the provisions of s. 108.18 (2) (c), Stats. If the employer’s primary type of business activity in this state is listed in Major Group 15 – Building Construction – General Contractors and Operative Builders or in Major Group 16 – Heavy Construction Other Than Building Construction – Contractors in the Standard Industrial Classification (SIC) Manual or is listed in Major Group 17 but not in Figure DWD 102.02 (2), the department shall consider the following factors to determine whether the employer is an employer to which the provisions of s. 108.18 (2) (c), Stats., apply:

1. Whether the primary business activity of the employer in this state involves the improvement of real property rather than improvement or refurbishing of personal property; and
2. Whether the employers within the same listing in the Standard Industrial Classification (SIC) Manual as the employer customarily suspend or significantly curtail business operations in this state for regularly recurring periods because of climatic conditions or because of the seasonal nature of the employment.

(b) If the department determines that either of the factors under par. (a) 1. or 2. is present, the employer shall be deemed to be an employer to which the provisions of s. 108.18 (2) (c), Stats., apply.

**History:** Cr. Register, June, 1990, No. 414, eff. 7–1–90; emerg. renum. from ILHR 110.15, eff. 2–19–93; renum. from ILHR 110.15, Register, May, 1993, No. 449, eff. 6–1–93; am. (1), Register, September, 2000, No. 537, eff. 10–1–00.

**DWD 102.03 Payors of sickness or accident disability payments: contribution rates.** A person not previously subject to the contribution requirements under ch. 108, Stats., which becomes an employer subject to these provisions because of sickness or accident disability payments under s. DWD 110.06, shall be subject to the initial contribution rate under s. 108.18, Stats., for each of the first 3 calendar years.

**History:** Emerg. renum. from ILHR 110.11 (8) and am., eff. 2–19–93; renum. from ILHR 110.11 (8) and am., Register, May, 1993, No. 449, eff. 6–1–93; am. Register, September, 2000, No. 537, eff. 10–1–00.