

## Chapter DWD 111

### QUARTERLY WAGE REPORTING PROCEDURES

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**Note:** Chapter ILHR 111 was renumbered Chapter DWD 111 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 111.001 Definitions.** (1) Unless the context clearly indicates a different meaning, the definitions in ch. [DWD 100](#) apply to this chapter.

(2) In this chapter:

(a) “Wage report” has the meaning specified in s. [108.205](#), Stats.

(b) “Wage reporting” means the procedure by which employers comply with the wage reporting requirements under s. [108.205](#), Stats.

**History:** Cr. [Register, February, 1989, No. 398](#), eff. 3-1-89, renum. (intro.) to be 111.001 and am., renum. (8) to (10) to be 100.02 (48), (68) and (69), r. (1) to (7), [Register, September, 1995, No. 477](#), eff. 10-1-95; [CR 18-033](#); renum. to (1), cr. (2) (intro.), (2) (a) renum. from DWD 100.02 (68) and am., (2) (b) renum. from DWD 100.02 (69) [Register May 2019 No. 761](#), eff. 6-1-19.

**DWD 111.01 Purpose.** (1) Federal law requires every state to have a system for employers to file quarterly wage reports with an agency of each state. [1987 Wis. Act 38](#) implemented the federal wage reporting requirements by requiring each employer to file with the department, in such form as the department by rule may require, a quarterly wage report for each employee who is employed by the employer during the applicable quarter.

(2) This chapter specifies the procedures by which employers may comply with the quarterly wage reporting requirements. The chapter also considers such matters as the information required in the various reports, the methods by which employers make corrections to reports, and fees assessed for violation of the reporting requirements.

**History:** Cr. [Register, February, 1989, No. 398](#), eff. 3-1-89.

**DWD 111.02 Wage reporting procedures; due dates.** (1) Under s. [108.205](#), Stats., each employer shall submit a wage report to the department. The wage report shall contain the name, social security number, and the amount of covered wages paid or constructively paid to each employee who is employed by the employer during the quarter. Each employer shall ensure that the amount specified as covered wages in the contribution report equals the total wages reported for all employees in the wage report.

(2) Under s. [108.205](#), Stats., the due date for each wage report is as follows:

(a) The wage report covering the months of January, February and March is due on the following April 30th.

(b) The wage report covering the months of April, May and June is due on the following July 31st.

(c) The wage report covering the months of July, August and September is due on the following October 31st.

(d) The wage report covering the months of October, November and December is due on the following January 31st.

(3) A wage report which is delivered other than by mail is timely under sub. (2), if it is received by the department no later than the due date or, if the due date falls on a Saturday, Sunday or legal holiday under state or federal law, by the next following day which is not a Saturday, Sunday or legal holiday under state or federal law. A wage report which is mailed is timely if it is either postmarked by the due date or received by the department no later than 3 days after the due date.

**History:** Cr. [Register, February, 1989, No. 398](#), eff. 3-1-89; [CR 18-033](#); renum. (1) (a) to (1) and am., r. (1) (b), am. (2) (intro.), (a) to (c), r. (4) [Register May 2019 No. 761](#), eff. 6-1-19; correction in (title) made under s. [13.92 \(4\) \(b\) 2.](#), Stats., [Register May 2019 No. 761](#).

**DWD 111.03 Processing of reports.** Each employer shall submit a wage report as prescribed by the department.

**Note:** For assistance filing a wage report, contact the department by telephone at (608) 266-6877 or email [WageNet@dwd.wisconsin.gov](mailto:WageNet@dwd.wisconsin.gov).

**History:** Cr. [Register, February, 1989, No. 398](#), eff. 3-1-89; am. (1) and (2), [Register May 2019 No. 761](#), eff. 6-1-19.

**DWD 111.06 Correcting prior wage reports.** (1) Each employer shall notify the department of any corrections to wage reports. An employer may consult the departmental booklet, *Unemployment Insurance Handbook for Employers*, for guidance regarding wage report corrections.

(2) Employers with corrections to reports shall submit wage report corrections as directed by the department.

**Note:** For assistance filing a wage adjustment report, contact the department by telephone at (608) 266-6877 or email [WageNet@dwd.wisconsin.gov](mailto:WageNet@dwd.wisconsin.gov).

**History:** Cr. [Register, February, 1989, No. 398](#), eff. 3-1-89; am. (1) and (2), [Register, September, 2000, No. 537](#), eff. 10-1-00; [CR 18-033](#); am. (1), (2), r. (3) [Register May 2019 No. 761](#), eff. 6-1-19.