

Chapter DWD 102

CONTRIBUTION RATES

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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., the department shall determine the contribution rate for the first 3 calendar years for an employer engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing, or similar construction projects.

(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 the 2022 version of the North American Industry Classification System, Sector 23 – Construction. [See Figure DWD 102.02 (2) following]

Figure DWD 102.02 (2):

238110 POURED CONCRETE FOUNDATION AND STRUCTURE CONTRACTORS

Grouting (i.e., reinforcing with concrete)

238150 GLASS AND GLAZING CONTRACTORS

Glass coating and tinting (except automotive) contractors

238160 ROOFING CONTRACTORS

Solar reflecting coating, roof, application

238190 OTHER FOUNDATION, STRUCTURE, AND BUILDING EXTERIOR CONTRACTORS

Awning installation

Epoxy application contractors

Ornamental metal work installation contractors

238210 ELECTRICAL CONTRACTORS AND OTHER WIRING INSTALLATION CONTRACTORS

Burglar alarm system, electric, installation only

Cable splicing, electrical or fiber optic

Cable television hookup contractors

Communication equipment installation

Electronic control system installation

Fire alarm system, electric, installation only

Intercommunication (intercom) system installation

Sound equipment installation

Telecommunications equipment and wiring (except transmission line) installation

Telephone installation contractors

238220 PLUMBING, HEATING AND AIR-CONDITIONING CONTRACTORS

Air system balancing and testing

Air-conditioning system (except window) installation

Boiler, heating, installation

Dust collecting and bag house equipment installation

Fuel oil burner installation

Gas line installation, individual hookup, contractors

Heating equipment installation

Heating contractors

Lawn sprinkler system installation

Refrigeration system (e.g., commercial, industrial, scientific) installation

Water system balancing and testing contractors

238290 OTHER BUILDING EQUIPMENT CONTRACTORS

Boiler and pipe insulation installation

Dismantling large-scale machinery and equipment

Gasoline pump, service station, installation

Lightning rod and conductor installation

Machinery and equipment, large-scale, installation

Machine rigging

Millwrights

Motor vehicle garage and service station mechanical equipment (e.g., gasoline pumps, hoists) installation

Power generating equipment installation

238310 DRYWALL AND INSULATION CONTRACTORS

Fireproofing buildings

238320 PAINTING AND WALL COVERING CONTRACTORS

Electrostatic painting, on-site, contractors

Paint and wallpaper stripping

Paperhanging or removal contractors

Ship painting contractors

Wallpaper stripping

Whitewashing contractors

238330 FLOORING CONTRACTORS

Linoleum, installation only

Parquet flooring installation
 Resilient floor tile or sheet (e.g., linoleum, rubber, vinyl), installation only
 Vinyl flooring contractors

238340 TILE AND TERRAZZO CONTRACTORS
 Ceramic tile installation
 Tile (except resilient) laying and setting

238350 FINISH CARPENTRY CONTRACTORS
 Countertop, residential-type, installation
 Ship joinery contractors

238390 OTHER BUILDING FINISHING CONTRACTORS
 Bathtub refinishing, on-site
 Building fixture and fitting (except mechanical equipment) installation
 Caulking (i.e., waterproofing) contractors
 Coating concrete structures with plastics
 Dampproofing contractors
 Concrete coating, glazing or sealing
 Waterproofing contractors
 Weather stripping installation
 Window shade and blind installation

238910 SITE PREPARATION CONTRACTORS
 Boring, for building construction
 Core drilling and test boring for construction
 Grave excavation contractors
 Test boring for construction

238990 ALL OTHER SPECIALTY TRADE CONTRACTORS
 Artificial turf installation
 Cable splicing (except electrical or fiber optic)
 Cleaning building interiors during and immediately after construction
 Dewatering contractors
 Fence installation (except electronic containment fencing for pets)
 House moving (i.e., raising from one site, moving, and placing on a new foundation)

Manufactured (mobile) home set up and tie-down work
 Posthole digging
 Sandblasting, building exterior
 Scaffold erecting and dismantling

(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.

(am) The department shall determine that the provisions of s. 108.18 (2) (c), Stats., apply to an employer whose primary type of business activity in this state is listed in the 2022 version of the North American Industry Classification System, Sector 23 – Construction but not in Figure DWD 102.02 (2), if any of the following factors apply:

1. The primary business activity of the employer in this state involves the improvement of real property rather than improvement or refurbishing of personal property.

2. Employers within the same listing in the 2022 version of the North American Industry Classification System, Sector 23 – Construction 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.

Note: The North American Industry Classification System standard is available at <https://www.census.gov/naics/>. The 2022 version is on file with the legislative reference bureau and with the bureau of legal affairs of the department's division of unemployment insurance at 201 E. Washington Ave, E-300, Madison, Wisconsin 53703.

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; CR 18-033; am. (1), (3) (a) 1. and 2., renum. (3) (a) (intro.) to (3) (am) (intro.) and am., r. (3) (b) Register May 2019 No. 761, eff. 6-1-19; correction in numbering of (3) (a) 1. and 2. made under s. 13.92 (4) (b) 1., Stats., Register May 2019 No. 761; CR 22-010; am. (2), r. and recr. Figure 2, am. (3) (am) (intro.), 2. Register June 2022 No. 798, eff. 7-1-22.

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.