

PRELIMINARY REPORT

FOR 2025

Required to determine your employer status under the Wisconsin Unemployment Insurance Act, (CHAPTER 108, WIS. STATS.) COMPLETE AND RETURN THIS REPORT WITHIN 10 DAYS UNLESS INSTRUCTED OTHERWISE.

UI ACCOUNT NUMBER

Complete 1-23.

1. Legal Name		
2. Trade Name (DBA)		
3. Mailing Address c/o (if required for correct delivery)		
4. Street or P.O. Box		
5. City	State	Zip Code

**Send to: Department of Workforce Development
Unemployment Insurance Division
P.O. Box 7942
Madison, WI 53707**

Telephone (608) 261-6700
Fax: (608) 327-6158
<https://dwd.wisconsin.gov/uitax>
email: taxnet@dwd.wisconsin.gov

6. Federal Identification Number
7. Person To Contact For Additional Information: Name Email Address Telephone Number

8. Check Type of Ownership:

Individual	Limited Liability Company
Partnership	-State of Registration
Corporation	Limited Liability Company Electing to be Treated as a Corp for Federal Tax Purposes. You must submit a copy of your IRS Notice of Acceptance
State of Incorporation:	-State of Registration
Other (Estate, Trust, Receivership)	Limited Liability Partnership
Identify:	-State of Registration
	Limited Partnership

12. Nature of Business in Wisconsin

9. Provide Name(s) and Social Security Numbers(s) of Sole Owner, Partners, Members, or Corporate Officers

Name(s)	Social Security Number(s)

13. Did you acquire any portion of an already established Wisconsin business?
Yes No If yes, provide:
Date of Acquisition (mm/dd/yyyy)
Legal Name of Prior Owner
UI Account Number of Prior Owner
Trade Name of Prior Owner:
Current Address of Prior Owner
City State Zip

10. Wisconsin Employment Dates (mm/dd/yyyy)
First date of WI employment _____ First date of WI payroll _____

11. Location of Wisconsin activity:
Street address

City	State	Zip
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14. In the table below show **WISCONSIN** payroll and number of employees to date. Include ONLY individuals hired for work exclusively or generally in **WISCONSIN** whether they are Wisconsin or out-of-state residents. Also, include any employee whose services have become localized in Wisconsin upon transfer to Wisconsin employment. Do not include wages paid to persons from COMMON PERMITTED EXCLUSIONS listed on page 4.

QTR	2023		2024		2025	
	Gross Payroll	No. of Employees	Gross Payroll	No. of Employees	Gross Payroll	No. of Employees
1st						
2nd						
3rd						
4th						

CONTINUE TO THE SECOND PAGE OF THIS REPORT

Individuals who work EXCLUSIVELY in Wisconsin must be reported to Wisconsin for Unemployment Insurance tax purposes. Individuals who perform services in Wisconsin on a regular basis as well as in other states MAY also be reportable to Wisconsin under certain conditions. See the definition of "multistate employment" under point VI on the enclosed memorandum. Based on this information, answer questions 15-18 below.

15. Do you have employees performing services exclusively in Wisconsin? Yes No
 If yes, how many employees?
 In how many weeks in 2025?

16. Do you have employees who perform services on a regular basis in Wisconsin as well as in other states?
 Yes No
 If yes, how many employees?
 In which states do these employees have an office branch, or other more or less permanent base from which they operate?
 From which state does direction and control over these employees' services originate?
 In which state do these multistate employees have their residences?

17. Do you have employees who perform services ONLY outside of Wisconsin? Yes No

18. Are you a nonprofit organization described in S. 501(c)(3) of the Internal Revenue Code? Yes No
 If yes, **submit a copy of the Federal Determination Letter** establishing your status under the Internal Revenue Code with this report.

19. Does Federal Unemployment Tax (FUTA) apply to your payroll in another state in the following years?

2023	Yes	No	2024	Yes	No	2025	Yes	No

If you have ceased activities in Wisconsin, answer questions 20-23 below.

20. What was the date of last employment in Wisconsin? (mm/dd/yyyy)

21. Were your Wisconsin operations taken over by another employer? Yes No
 If yes, give date business transferred (mm/dd/yyyy)

22. If transferred, give name and current mailing address of new operator

Name of new operator

Street address or P.O. Box	City	State	Zip code

23. Do you expect to again have operations and employment in Wisconsin? Yes No
 If yes, list that date here if known (mm/dd/yyyy)

Additional comments by employer on Wisconsin activities:

Section 108.24(2) provides for fines and/or imprisonment for making known false statements on this report or for refusing to submit the completed report to this office. Your signature below indicates the report is true and complete to the best of your knowledge and belief.

Signature	Position	Date signed
Please print name of above signature		

MEMORANDUM ON EMPLOYER LIABILITY

I. ARE YOU AN EMPLOYER LIABLE UNDER THE WISCONSIN UNEMPLOYMENT INSURANCE ACT?

- A. An employer is required to comply with the payroll tax provisions of Wisconsin UI law on all coverable Wisconsin payroll.
1. **Retroactive to January 1** of a calendar year if the employer:
 - a) Paid or incurred a liability to pay wages for employment in Wisconsin which totaled \$1,500 or more during any calendar quarter in either that year or the preceding year; or
 - b) Employed one individual (full or part-time and not necessarily the same person) in each of 20 or more calendar weeks in Wisconsin either that year or the preceding calendar year; or
 2. Retroactive to the first Wisconsin payroll of a calendar year, if the employer is subject to the Federal Unemployment Tax on its total payroll in all states; or
 3. Effective as of the date an employer acquires all or some portion of a business already covered by the statute. Not all business transfers result in mandatory successorship. The statutes require that both the transferor (seller) and the transferee (buyer) give notice of any business transfer within 30 days of the transfer date. Appropriate information and forms will be provided after notice is received.
- B. The Wisconsin UI law contains separate provisions relating to the coverage of nonprofit organizations, and the coverage of agricultural labor and domestic employment. If you are a nonprofit organization or an employer of agricultural or domestic labor, request the appropriate coverage information.
- C. If conditions develop which indicate a liability under the law, the Unemployment Insurance Division of the Department of Workforce Development must be notified. Prompt compliance where a liability exists will avoid the assessment of late filing fees and interest charges.

II. PART-TIME WORKERS, PAID CORPORATE OFFICERS AND COMMISSION PAID SALES PERSONS ARE EMPLOYEES

"EMPLOYER" means any person, partnership, association, corporation, whether domestic or foreign, or their legal representative.

"EMPLOYEE" means an individual performing some service for "wages".

"WAGES" means any form of remuneration for a given period. It is immaterial whether wages are paid on an hourly basis, fixed salary per payroll period, on a commission basis, piecework or job arrangement, or by payment in kind (board, room or merchandise).

An employer operating more than one business in Wisconsin UNDER THE SAME LEGAL ENTITY must combine payrolls and employment for purposes of determining employer liability and reporting tax liability under this statute. Part-time employees must be counted even though they may be otherwise engaged in self-employment, or in employment with another employer. Paid corporate officers must be included in any employee count even though their salaries may be on an accrual basis. Individuals working as commission paid sales persons are employees under this law, unless they are insurance or real estate sales persons paid solely by means of commission, or engaged in "direct" sales.

III. EMPLOYERS ENGAGED IN CONSTRUCTION TRADES

Employers in Wisconsin engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing or similar construction projects must pay contributions at the average rate for all construction industry employers on their first three years of Wisconsin payroll.

IV. 2025 INITIAL TAX RATES

The tax rate for new employers engaged in business in the construction industry in 2025 is 2.90%. The rate for other new employers is 3.05%. Taxes are assessed on the first \$14,000 in wages paid to each employee within a calendar year.

Tax due dates for new employers vary according to the date liability is incurred. The latest due date for 2025 taxes is January 31, 2026. If you do not have appropriate forms to establish compliance by January 31, 2026, be certain to submit your payment by that date. Penalties may then be avoided for at least the fourth quarter, and possibly for other quarters, depending on the date liability was incurred. Forms for processing your tax payment will then be sent.

V. COMMON PERMITTED EXCLUSIONS

In determining employer liability, individuals employed in types of employment listed below are permitted as deductions (as excluded employment) from the count of employees. Wages paid to individuals in excluded employment should be deducted from quarterly payrolls.

- A. Agricultural labor-unless performed for an employer subject to this chapter (i.e. any employer who paid cash wages for agricultural labor which totaled \$20,000 in any calendar quarter of the current or preceding year or employed as many as 10 persons in agricultural labor for some portion of a day in 20 different weeks of the current or preceding year).
- B. Domestic service in the employer's private home-unless performed for an individual subject to this chapter on domestic employment (i.e. any employer of any individual in domestic service who paid cash wages of \$1,000 or more in any calendar quarter of either the current or preceding calendar year).
- C. Persons (under the age of 18) selling or distributing newspapers or magazines on the street or from house to house.
- D. Individuals covered by the Railroad Unemployment Insurance Act.
- E. Crews of commercial fishing vessels of 10 net tons or less.
- F. Insurance or real estate sales people paid by commissions only.
 - a. Effective October 1, 2016: Service of a real estate "licensee" if 75% or more of the worker's remuneration is directly related to sales or other output. The individual must perform the services under a written contract that provides that the individual will not be treated as an employee with respect to the services for federal tax purposes.
- G. Unpaid officers of a corporation or association.
- H. Individuals employed entirely outside of Wisconsin (some minor exceptions).
- I. Any persons earning less than \$50 in a calendar quarter in the employ of an organization exempt from federal income tax under s. 501(a) of the Internal Revenue Code.
- J. A sole proprietor's father, mother, spouse, or any of his/her children under the age of 18.
- K. Services performed by a full-time student as a formal and accredited part of a work-study program certified to the employer by the school.
- L. An individual selling consumer products in a location other than in a permanent retail establishment if substantially all of the individual's compensation is based on sales rather than hours worked.
- M. Service performed by a nonresident alien for the period he or she is temporarily present in the United States, as a nonimmigrant under F, J, M, Q visa. Services of the spouse or minor children of the nonresident alien are also excluded.
- N. Personal care or companionship services performed for an ill or disabled family member who directly employs the individual providing services is excluded. For purposes of this exclusion, "family member" means a spouse, parent, child, grandparent, or grandchild of an individual, by blood or adoption, or an individual's step parent, step child or domestic partner within the meaning of Chapter 770.01(1).
- O. Service of an official elected by the vote of the public.

VI. MULTISTATE EMPLOYMENT

These tests are applied in the following order, TO EACH EMPLOYEE, to determine to which state wages should be reported.

- A. **Localization** – An employee's services are in covered employment and "localized" in one state if all of the employee's services are performed in the state or if the employee's services are performed in that state with only incidental or temporary services performed outside of that state.
- B. **Base of Operation** - If test A does NOT apply in any state, an employee's total services are in covered employment in one state IF SOME OF THE EMPLOYEE'S SERVICES ARE PERFORMED IN THAT STATE and the employee's base of operations is in that state. ("Base of Operations" is interpreted as the place of more or less permanent nature from which the employee starts his/her work, to which he/she customarily returns, and to which the employer may direct instructions to the employee. It may be a branch office of the employer, or the place of residence of an employee). Not everyone has a base of operations.
- C. **Place of Direction and Control** – If tests A and B do NOT apply in any state, an employee's total services are in covered employment in one state IF SOME OF THE EMPLOYEE'S SERVICES ARE PERFORMED IN THAT STATE and the place from which the employer exercises general direction and control over the employee in that state.
- D. **Residence of Employee** – If NONE of the above tests apply in any state, an employee's total services are in covered employment in one state if some of the employee's services are performed in that state and the employee's residence in that state.