

DOMESTIC EMPLOYER'S REPORT FOR 2026		Complete #1-#16:			
<p>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.</p> <div style="border: 1px solid black; padding: 5px; text-align: center;">UI Account Number</div>		1. Legal Name 2. Mailing Address c/o (if required for correct delivery) 3. Street or P.O. Box 4. City State Zip Code 5. Federal Identification Number 6. Social Security Number (9 digits) 7. Person To Contact For Additional Information: Name Email Address Telephone Number			
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		8. Do you currently have any other business activity covered under the Wisconsin UI Law? Yes No If so, provide the: Business Name UI Account Number			
9. Check Type of Employer: Individual College Club Fraternity Sorority Other-Identify:					
10. Section 108.02(13)(d), Wisconsin Statutes states: "Any employing unit of an individual or individuals in domestic service shall become an "employer" as of the beginning of any calendar year if such employer paid or incurred liability to pay cash wages of \$1,000 or more during any quarter in either that year or the preceding calendar year for such domestic service." Are you an employer of domestic service employment: In Wisconsin? Yes No In any other state? Yes No		13. Do you have a liability in another state under the Federal Unemployment Tax on domestic payroll for: 2024 Yes No 2025 Yes No 2026 Yes No			
		14. Check if any of the following family members are paid for providing domestic services for individuals. This employment is excluded for UI tax purposes. Spouse Parent Child under 18 Other- identify:			
11. Date your first domestic service employee began working for you in Wisconsin (mm/dd/yyyy) 12. Have you ceased employing domestic help in Wisconsin? Yes No If yes, on what day (mm/dd/yyyy)		15. Please provide the actual location in Wisconsin where domestic service is performed for you: Street address City State Zip code			

16. Please provide the following quarterly payroll totals reflecting only cash wages paid for domestic employment in Wisconsin through the current date. Do not include wages paid for excluded employment.				
Year	1 st Quarter Jan.-March	2 nd Quarter April-June	3 rd Quarter July-Sept.	4 th Quarter Oct.-Dec.
2024				
2025				
2026				

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	Please print name	Date Signed (mm/dd/yyyy)
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**Domestic Service Employment Memorandum
under the
Wisconsin Unemployment Insurance Act**

The Wisconsin Unemployment Insurance Law (Chapter 108, Wisconsin Statutes) requires the coverage of certain employers of domestic service employees.

Section 108.02(13)(d), Wisconsin Stats. reads:

"Any employing unit of an individual or individuals in domestic service shall become an employer as of the beginning of any calendar year if the employer paid or incurred liability to pay cash wages of \$1,000 or more during any quarter in either that year or the preceding year for such domestic service."

Domestic service includes all service for a person in the operation and maintenance of a private household, local college club or local chapter of a college fraternity or sorority as distinguished from service as an employee in the pursuit of an employer's trade, occupation, profession, enterprise or vocation.

Services considered domestic include services performed by cooks, waiters, butlers, housekeepers, governesses, maids, valets, babysitters, janitors, laundresses, caretakers, handymen, gardeners, footmen, grooms, chauffeurs of automobiles for family use, and companions and/or providers of personal care.

If you are subject to the Wisconsin UI law solely on domestic service employment, your tax liability will be computed on the first \$14,000 paid to any individual employee in the calendar year. Although your coverage liability under the statute is determined on cash wages, if liable, your contribution or tax liability is paid on all "wages." The new employer tax rate for 2026 is 3.05%.

"Wages" means every form of remuneration payable for a given period to an individual for personal services including salaries, commissions, vacation pay, dismissal wages, bonuses, and the reasonable (actual or estimated average) value of board, rent, housing, lodging, payments in kind, and other similar advantage received from the individual's employing unit or directly with respect to work for it.

Domestic service employment insufficient to require compliance under section 108.02(13)(d), above, is excluded under section 108.02(15)(k) which reads in part...

" 'Employment' as applied to work for a given employer...does not include service...

As a domestic in the employ of an individual in such individual's private home, or as a domestic in the employ of a local college club or a local chapter of a college fraternity or sorority, unless performed for an individual, club or chapter which is an employer subject to this chapter under section 108.02(13)(d) or (i)...."

108.02(15)(km) excludes services provided by an individual to an ill or disabled family member if the service is personal care or companionship. For purposes of this subsection, family member means spouse, parent, child, grandparent or grandchild, by blood or adoption, or a stepparent, step child or domestic partner. In this subdivision, "domestic partner" has the meaning given in s. 770.01(1).