

Telephone: (608) XXX-XXXX  
 Fax: (608) 267-4326

**Date of Request: 09/26/18**

Employee: MARY A. CLAIMANT  
 SSN: **987-65-4321**

**1**  
 JOHN Q. EMPLOYER  
 1 CAPITOL ST  
 ANYWHERE, WI 55555-5555

Employer No.: 123456

Wisconsin Department of Workforce Development is conducting an audit of unemployment insurance benefits payments paid to the employee listed above. Accuracy of information ensures employers are not charged erroneously for unemployment benefits.

- You must return this report.** Failure to supply the requested information accurately to the department may result in penalties to the employer. Return this completed report **within 7 days of the Date of Request.** **2**
- The Unemployment Insurance Division uses a work week that **begins on Sunday and ends on Saturday.** If your payroll weeks are not consistent with this format, you **must** convert your information into the Sunday through Saturday format.
- From your payroll records, report all wages on this form based on when the wages were **earned, not when paid.** Include all wages assigned to the week such as vacation pay, holiday pay, sick pay, etc. Also, report the equivalent hours and minutes for each type of pay. All wages/pay must be **gross pay.**

Please call me at (608) XXX-XXXX if you have any questions about this request. **Remarks:** **5**

JANE SMITH, Deputy, Unemployment Insurance

Did this employee work for your firm? <input type="checkbox"/> Yes <input type="checkbox"/> No Start Date: _____ Still Working? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," what is the last day the employee worked? _____	If separated, indicate the reason for the separation: <input type="checkbox"/> Layoff <input type="checkbox"/> Quit <input type="checkbox"/> Discharge <input type="checkbox"/> Other – Explain: _____
Type of Work? _____ Rate of Pay \$ _____ <input type="checkbox"/> Hourly <input type="checkbox"/> Salaried <input type="checkbox"/> Other	Type of Pay Period <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Semi-monthly

\*Includes bonuses, tips, incentives, overtime, sick pay or any other supplements and does not include holiday, vacation or dismissal pay.

UI Week No.	Week Beginning Date (Sun)	Week Ending Date (Sat)	* Gross Wage Pay	Gross Holiday Pay	Gross Vacation Pay	Gross Dismissal Pay
35/2018	08/26/2018	09/01/2018	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:
36/2018	09/02/2018	09/08/2018	\$ Hr: Min:	\$ Hr: Min: <b>4</b>	\$ Hr: Min:	\$ Hr: Min:
37/2018	09/09/2018	09/15/2018	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:
38/2018	09/23/2018	09/29/2018	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:	\$ Hr: Min:

**6**  
 I certify that the information reported above is accurate and complete.

Employer Signature	Date Signed	Telephone Number
Print Name	Title	Fax Number
Business Address		

## Information Regarding UCB-350 Weekly Earnings Audit

This form is used to verify the earnings of an individual during a period in which unemployment benefits were claimed. Unemployment fraud is a concern of the department for several reasons, including the fact that employers may have been charged erroneously for unemployment benefits. While this form is part of the department's fraud control initiatives, it does not necessarily imply that the claimant failed to report work or wages properly.

- **This report is a required report.** Failure to supply the requested information to the department could result in penalties to the employer (see 108.24 Penalties listed below) and an audit of the employer's records to get this information (see 108.21 Record and Audit of Payrolls listed below).
- The Unemployment Insurance Division uses a work week that **begins on Sunday and ends on Saturday**. If your payroll weeks are not consistent with this week format, you must convert your information into the Sunday through Saturday format (see 108.14(2) Administration listed below).
- Report all wages/pay on this form based on when the wages/pay were **earned, not paid**. All wages/pay reported must be **gross** wages/pay, hours and minutes for each pay type. Wages/pay include all non-work payments (bonuses, tips, incentives, overtime, sick pay or any other supplements). Report holiday pay, vacation pay and dismissal pay in their own column.
- The information supplied to the Unemployment Insurance Division must be accurate or penalties could result (see 108.04(11) Fraudulent Claims and 108.24 Penalties listed below).

### Paraphrased Law Sections

#### 108.04(11) - Fraudulent Claims

This section of the Wisconsin State Statute sets the policy for assessing penalties for fraudulent claims activity. It allows for the use of civil action to recover any benefits paid based on false statements or representations and allows for the department to apply this section of law even if they are seeking other penalties (see 108.24).

**Claimant:** If a person filing for unemployment benefits conceals any information relating to unemployment benefit eligibility, the department can recover any overpaid benefits from that person. The person concealing information can be required to forfeit and/or receive a reduction of future unemployment benefits as a penalty for concealing information, in addition to be assessed an overpayment penalty.

**Employer:** If an employer aids a person filing for unemployment benefits in fraudulent activities, the employer can be required to forfeit an amount equal to the amount of benefits that were overpaid to the claimant. All benefits paid as a result of the concealment will also be charged to the employer's account. In addition, the employer can be required to forfeit an additional amount for each single act of concealment.

#### 108.14(2) - Administration

This section of Wisconsin State Statute gives the department authority to adopt and enforce all rules needed to administer the unemployment chapter of statute. A copy of these rules must be made available to any person who requests them. The department may require information on employment, wages, hours and related matters from any employer who employs one or more individuals in the state of Wisconsin.

#### 108.21 - Record and Audit of Payrolls; DWD Administrative Code 110 - Coverage and Related Records and Reports

This section of Wisconsin State Statute requires every employer to keep accurate work records, including information which will permit a determination of the earned **weekly** wages for every employee. This section also requires that an employer allow the department to examine these records at any reasonable time.

#### 108.24 - Penalties

This section of Wisconsin State Statute sets the penalties that can be assessed by the court system for fraudulent activities or failure to supply information. If a person filing for benefits makes false statements to get benefits, they can be fined \$100 to \$500 and/or imprisoned for up to 90 days for each separate offense. If an employer knowingly makes false statements on a report or other information required by the department or fails to supply information to the department, they can be fined \$100 to \$500 and/or imprisoned for up to 90 days for each separate offense.

**The Wisconsin State Statutes listed above may be reviewed via the Internet. The Internet address is <http://docs.legis.wisconsin.gov/statutes/statutes/108>. Conduct search for "ch.108."**