

Title:

Payroll Wisconsin, Unique Aspects of Wisconsin Payroll Law and Practice

Word Count:

873

Summary:

Wisconsin payroll has some unique aspects and conditions. Some of the details and laws are set out in this article including information concerning: tax withholding and reporting; unemployment insurance taxes and reporting; wage and hour laws; and child support withholding.

Keywords:

Payroll Wisconsin, Wisconsin payroll, payroll, Wisconsin payroll taxes, Wisconsin Income Tax, Wisconsin payroll withholding, Wisconsin payroll service, Wisconsin Unemployment Insurance, Wisconsin Chil

Article Body:

<b>The Wisconsin State Agency that oversees the collection and reporting of State income taxes deducted from payroll checks is:</b>

Department of Revenue

Income, Sales, Inheritance and Excise Tax Division

P.O. Box 8910

2135 Rimrock Rd.

Madison, WI 53713

(608) 266-2776

[www.dor.state.wi.us/](http://www.dor.state.wi.us/)

Wisconsin allows you to use the Federal W-4 form or the "WT-4, Employee's Wisconsin Withholding Exemption Certificate/New Hire Reporting" to calculate state income tax withholding.

Not all states allow salary reductions made under Section 125 cafeteria plans or 401(k) to be treated in the same manner as the IRS code allows. In Wisconsin cafeteria plans are not taxable for income tax calculation; not taxable for unemployment insurance purposes. 401(k) plan deferrals are not taxable for income taxes; taxable for unemployment purposes.

In Wisconsin supplemental wages are taxed at:

Annual wages: under \$7,970	4.6%
\$7,970-\$15,590	6.15%
\$15,590-\$115,140	6.5%
Over \$115,140	6.75%

You must file your Wisconsin state W-2s by magnetic media if you have at least 250 employees and are required to file your federal W-2s by magnetic media.

<b>The Wisconsin State Unemployment Insurance Agency is:</b>

Department of Workforce Development  
Division of Unemployment Compensation  
201 E. Washington Ave., P.O. Box 7905  
Madison, WI 53707  
(608) 266-7074  
[www.dwd.state.wi.us/ui/](http://www.dwd.state.wi.us/ui/)

The State of Wisconsin taxable wage base for unemployment purposes is wages up to \$10,500.00.

Wisconsin requires Magnetic media reporting of quarterly wage reporting if the employer has at least 100 employees that they are reporting that quarter.

Unemployment records must be retained in Wisconsin for a minimum period of six years. This information generally includes: name; social security number; dates of hire, rehire and termination; wages by period; payroll pay periods and pay dates; date and circumstances of termination.

<b>The Wisconsin State Agency charged with enforcing the state wage and hour laws is:</b>

Department of Workforce Development  
Division of Equal Rights  
1 South Pinckney St., Rm. 320  
P.O. Box 8928  
Madison, WI 53702-8928  
(608) 266-6860  
[www.dwd.state.wi.us/er/](http://www.dwd.state.wi.us/er/)

The minimum wage in Wisconsin is \$5.15 per hour.

The general provision in Wisconsin concerning paying overtime in a non-FLSA covered employer is one and one half times regular rate after 40-hour week.

Wisconsin State new hire reporting requirements are that every employer must report every new hire and rehire. The employer must report the federally required elements of:

- Employee's name
- Employee's address
- Employee's date of birth.
- date of hire
- Employee's social security number
- Employer's name
- Employers address
- Employer's Federal Employer Identification Number (EIN)

This information must be reported within 20 days of the hiring or rehiring. The information can be sent as a W4 or equivalent by mail, fax or electronically.

There is no penalty for a late report in Wisconsin.

The Wisconsin new hire-reporting agency can be reached at 888-300-4473 or on the web at <http://www.dwd.state.wi.us/>

Wisconsin does allow compulsory direct deposit but the employee's choice of financial institution must meet federal Regulation E regarding choice of financial institutions.

Wisconsin requires the following information on an employee's pay stub:

- amount of and reason for deductions

Wisconsin requires that employee be paid no less often than monthly; union contract may differ.

Wisconsin requires that the lag time between the end of the pay period and the

payment of wages to the employee not exceed thirty-one days.

Wisconsin payroll law requires that involuntarily terminated employees must be paid their final pay by next regular payday; within 24 hours if employer closes or moves and that voluntarily terminated employees must be paid their final pay by the next regular payday.

Deceased employee's wages must be paid when normally due to the surviving spouse, children or other dependent living with employee; within 5 days of death-surviving spouse, children, parents, or siblings (in that order).

Escheat laws in Wisconsin require that unclaimed wages be paid over to the state after one year.

The employer is further required in Wisconsin to keep a record of the wages abandoned and turned over to the state for a period of 5 years.

Wisconsin payroll law mandates no more than \$2.82 may be used as a tip credit.

In Wisconsin the payroll laws covering mandatory rest or meal breaks are only that minors under 16 must have 30 minutes rest near middle of shift after six hours of work.

Wisconsin statute requires that wage and hour records be kept for a period of not less than three years. These records will normally consist of at least the information required under FLSA.

<b>The Wisconsin agency charged with enforcing Child Support Orders and laws is:</b>

Department of Workforce Development  
Division of Economic Support  
Bureau of Child Support  
1 W. Wilson St., Rm. 382  
P.O. Box 7935  
Madison, WI 53707-7935  
(608) 266-9909

[www.dwd.state.wi.us/bcs/](http://www.dwd.state.wi.us/bcs/)

Wisconsin has the following provisions for child support deductions:

- When to start Withholding?      **one week after receipt of order.**
- When to send Payment?      **Within 5 days of Payday.**
- When to send Termination Notice?      **Within 10 days of termination.**
- Maximum Administrative Fee?      **\$3 per payment**
- Withholding Limits?      **Federal Rules under CCPA.**

Please note that this article is not updated for changes that can and will happen from time to time.