

## Definition of Employee Under Wisconsin Unemployment Insurance Law

This is a summary of 108.02(12) Wis. Stats. This definition first applies with respect to services performed **prior to January 1, 2011**.

(12) EMPLOYEE. (a) "Employee" means any individual who is or has been performing services for an employing unit, in any employment, whether or not the individual is paid directly by such employing unit; except as provided in par. (bm), (c) or (d).

(bm) Paragraph (a) does not apply to an individual performing services for an employing unit other than a government unit or nonprofit organization in a capacity other than as a logger or trucker, if the employing unit satisfies the department that the individual meets 7 or more of the following conditions by contract and in fact;

1. The individual holds or has applied for an identification number with the federal Internal Revenue Service.
2. The individual has filed business or self-employment income tax returns with the federal Internal Revenue Service based on such services in the previous year or, in the case of a new business, in the year in which such services were first performed.
3. The individual maintains a separate business with his or her own office, equipment, materials and other facilities.
4. The individual operates under contracts to perform specific services for specific amounts of money and under which the individual controls the means and methods of performing such services.
5. The individual incurs the main expenses related to the services that he or she performs under contract.
6. The individual is responsible for the satisfactory completion of the services that he or she contracts to perform and is liable for a failure to satisfactorily complete the services.
7. The individual receives compensation for services performed under a contract on a commission or per-job or competitive-bid basis and not on any other basis.
8. The individual may realize a profit or suffer a loss under contracts to perform such services.
9. The individual has recurring business liabilities or obligations.
10. The success or failure of the individual's business depends on the relationship of business receipts to expenditures.