



Wisconsin Compensation Rating Bureau

---

## MEMORANDUM

### **Covid-19 and Wisconsin Worker's Compensation Rate Relief for Employers Who Pay Furloughed Employees**

**Paid Furloughed Employees** are employees in the state of Wisconsin who are paid wages or salary by their employers as a gesture of goodwill but perform absolutely no services on behalf of their employer. Paid Furloughed Employees have no exposure for injury arising out of their employment because they are not working.

The Office of the Commissioner of Insurance has approved a filing submitted by the Wisconsin Compensation Rating Bureau that creates the ability for employers who make such payments to report payroll for paid furloughed workers without being charged a rate that would otherwise be reflected in the employers' workers compensation insurance premium.

The payroll must still be reported and the employer must keep detailed records regarding all payroll for reporting purposes.

This document is a memorandum only. It does not contain certain explanations, requirements and/or limitations that apply.

For more information and to stay current on the issues surrounding payroll for paid furloughed workers please ask your agent, or insurer, or visit:

[www.wcrb.org](http://www.wcrb.org) and click on "Wisconsin Workers Compensation Covid-19 Updates".