STATE OF WISCONSIN

BEFORE THE WISCONSIN EMPLOYMENT RELATIONS COMMISSION

WISCONSIN COUNCIL OF COUNTY AND MUNICIPAL EMPLOYEES #40, AFSCME, AFL-CIO,	
Complainant,	Case 4 No. 50024 MP-2816 Decision No. 27906-B
vs.	
KENNETH SOUTHWORTH and CITY OF NEW LISBON,	
Respondents.	

Appearances:

Mr. Michael J. Wilson, Representative at Large, Wisconsin Council 40, AFSCME, AFL-CIO, 583 D'Onofrio Drive, Madison, Wisconsin 53719, appearing on behalf of the Complainant.

Lathrop & Clark, Attorneys at Law, by Ms. Jill Weber Dean, 122 West Washington Avenue, Suite 1000, P. O. Box 1507, Madison, Wisconsin 53701-1507, appearing on behalf of the Respondents.

FINDINGS OF FACT, CONCLUSIONS OF LAW AND ORDER

Wisconsin Council of County and Municipal Employees #40, AFSCME, AFL-CIO, filed a complaint with the Wisconsin Employment Relations Commission on November 1, 1993, and an amended complaint on February 21, 1994, alleging that the City of New Lisbon and Kenneth Southworth, its Mayor, had committed prohibited practices within the meaning of Secs. 111.70(3)(a)1, 3, 4 and 5 of the Municipal Employment Relations Act. On December 22, 1993, the Commission appointed Lionel L. Crowley, a member of its staff, to act as examiner and to make and issue Findings of Fact, Conclusions of Law and Order as provided in Sec. 111.07(5), Stats. Hearing on the complaint was held on February 14, 1994, in Mauston, Wisconsin. On February 21, 1994, the complaint was further amended. The Union filed a brief in the matter and the City was given until June 9, 1994, to show why the record should not be closed. The City did not respond and the record was closed on June 14, 1994. The Examiner, having considered the evidence and the arguments of counsel, makes and issues the following Findings of Fact, Conclusions of Law and Order.

FINDINGS OF FACT

1. Wisconsin Council of County and Municipal Employees #40, AFSCME, AFL-CIO, hereinafter referred to as the Union, is a labor organization within the meaning of Sec. 111.70(1)(h), Stats., and its principal offices are located at 583 D'Onofrio Drive, Madison, Wisconsin 53719.

2. The City of New Lisbon, hereinafter referred to as the City, is a municipal employer within the meaning of Sec. 111.70(1)(j), Stats., and its principal offices are located at City Hall, 218 East Bridge Street, New Lisbon, Wisconsin 53950. Kenneth Southworth has been the Mayor of the City of New Lisbon at all times material to the complaint as amended.

3. Pursuant to an election conducted by it, the Commission certified

the Union as the exclusive bargaining representative of the following bargaining unit:

> All regular full-time and regular part-time employes of the City, including craft employes, but excluding supervisory, managerial, executive, confidential, and professional employes as defined in Sec. 111.70, Stats. (City of New Lisbon, Dec. No. 26792-A, WERC, 4/91)

4. After the Union was certified, the parties entered into negotiations for their initial collective bargaining agreement. The parties had many meetings and filed a petition for interest arbitration. The parties participated in the investigation and reached tentative agreement on May 12, 1993. The tentative agreement was contingent upon a change in health insurance policies which the employes had to approve and language on IRA contribution. The tentative agreement was also subject to proofreading for consistency of grammar, spelling and usage.

5. Sometime in June, 1993, the employes approved a change in health insurance policies. On June 12, 1993, the City submitted its final edits and on June 15, 1993, the City submitted language on IRA contributions. On June 18, 1993, the Union sent the City copies of the agreement with all the suggested revisions except for the date in the Maintenance of Standards clause. On June 23, 1993, the City submitted some additional revisions and on June 24, 1993, the Union mailed signature copies of the agreement which included the revisions of June 23, 1993. On July 8, 1993, the City ratified the agreement.

6. The collective bargaining agreement contained the following provisions:

ARTICLE 11 - COMPENSATION

. . .

C. Wage Schedule. All employees shall be paid as follows:

1/1/92-6/30/92 Rate Per Hour

Classification	Hire	90 Days	Step 1	Step 2
Powerhouse I	$7.44	$8.27	$8.52	$8.77
Powerhouse II	7.17	7.97	8.22	8.47
Sewer/Water I	10.13	11.26	11.51	11.76
Sewer/Water II	7.49	8.32	8.57	8.82
Utility Clerk	7.35	8.17	8.42	8.67
Streets/Labor	7.07	7.86	8.11	8.36
Lineman	9.47	10.52	10.77	11.02

7/1/92 - 12/31/92 Rate Per Hour

Classification	Hire	90 Days	Step 1	Step 2
Powerhouse I	$7.59	$8.44	$8.69	$8.95
Powerhouse II	7.31	8.13	8.38	8.64
Sewer/Water I	10.33	11.49	11.74	12.00
Sewer/Water II	7.64	8.49	8.74	9.00
Utility Clerk	7.50	8.33	8.59	8.84
Streets/Labor	7.21	8.02	8.27	8.53
Lineman	9.66	10.73	10.99	11.24

1/1/93 - 6/30/93 Rate Per Hour

Classification	Hire	90 Days	Step 1	Step 2
Powerhouse I	$7.74	$8.61	$8.86	$9.13
Powerhouse II	7.46	8.29	8.55	8.81
Sewer/Water I	10.54	11.72	11.97	12.24
Sewer/Water II	7.79	8.66	8.91	9.18
Utility Clerk	7.65	8.50	8.76	9.02
Streets/Labor	7.35	8.18	8.44	8.70
Lineman	9.85	10.94	11.21	11.46

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ARTICLE 13 - RETIREMENT

For 1992, the City has agreed to pay to an IRA account in the name of each regular full-time employee the amount of $.45 per hour. The City has further agreed to pay to an IRA account in the name of each regular full-time employee, the amount of $.65 per hour for 1993 and $.90 per hour for 1994. In the event an employee demonstrates, by documentation from his/her financial institution, that the employee's personal contribution attributable to 1992 to his/her IRA account will, when combined with the City's 1992 contribution, result in a total contribution for 1992 in excess of the amount permitted by law, the City will apply the 1992 excess contribution as a supplement to the City's 1993 contribution to the maximum extent permitted by law. Per hour as used in this Article shall include all work, vacation, holidays, funeral leave, and sick leave for the employee and/or family, but shall not include jury duty, military duty, or cashout for unused vacation or sick leave. Payments shall be made to an IRA account in the employee's name.

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ARTICLE 15 - HOLIDAYS

A. **Holidays**. The City shall observe the following paid holidays:

New Year's Day	Thanksgiving Day
One-half (1/2) day	Day After Thanksgiving
Good Friday	One-half (1/2) day
Memorial Day	Christmas Eve
July 4th	Christmas Day
Labor Day	One (1) floating holiday

7. The wage rates set forth in the agreement were retroactive to January 1, 1992. About July 12 or 13, 1993, Pam Jensen, the City's Administrative Assistant, began to do the back pay calculations but was told by Councilman Dahl that it was not her responsibility to do the calculations. The collective bargaining agreement provided for two pay increases in 1992, and contrary to the City's past practice, the agreement also provided for overtime after 8 hours per day and only hours worked were used to calculate overtime. On or about July 22 or 23, 1993, it was recommended to the City Council by its negotiator that for administrative efficiency, an average hourly rate be used to calculate the 1992 back pay, and the overtime pay would be considered a wash. This proposal was not made to the Union until October 9, 1993. The Union responded on October 13, 1993, that the City should pay employes their back pay in accordance with the terms of the contract without delay. On October 27, 1993, the City inquired whether the Union agreed with any parts of the City's July 22, 1993 memo. On November 8, 1993, the Union responded that the City should make back pay payments consistent with the terms of the contract and on November 22, 1993, it specifically commented on the July 22, 1993 memo and stated that the contract did not provide for average wages and payment should be made according to the negotiated rates.

8. In early December, 1993, Pam Jensen began reviewing the employes' time cards to calculate back pay for the first half of 1992 and completed these on January 5, 1994. On or about January 7, 1994, employes were paid back pay for the period of January 1 to June 30, 1992, and on January 17, 1994, employes were paid back pay for the second half of 1992, i.e., July through December. On or about February 5, 1994, employes were paid for the back pay for 1993.

9. By a letter dated January 13, 1994, the City indicated that it would not carry over or cash out the floating holiday for 1992. Additionally, as of January, 1994, the City had not paid in any additional IRA contributions as required by the agreement. The City traditionally paid the IRA contribution just prior to the middle of April.

Upon the basis of the above and foregoing Findings of Fact, the Examiner makes and issues the following

CONCLUSIONS OF LAW

1. The City of New Lisbon, by its failure and refusal to grant back pay in a timely fashion to employes after the parties had ratified their collective bargaining agreement and by conditioning its payment of back pay on the agreement to certain methods or conventions of calculating said back pay, has acted in bad faith and refused to bargain collectively with the Union and has committed prohibited practices in violation of Secs. 111.70(3)(a)4 and 1, Stats.

2. The City, by its failure and refusal to cash out or to permit employes to use the floating holiday and day after Thanksgiving for 1992, which were not available because the collective bargaining agreement was not reached until July 8, 1993, has violated its duty to bargain with the Union by its failure to execute the agreement agreed upon and has committed prohibited practices in violation of Secs. 111.70(3)(a)4 and 1, Stats.

3. The City, by its failure and refusal to make IRA payments until mid April of the year following the year in which contributions were required, did not violate its duty to bargain and did not violate Secs. 111.70(3)(a)4 or 1, Stats.

Based on the above and foregoing Findings of Fact and Conclusions of Law, the Examiner makes and issues the following

ORDER 1/

IT IS ORDERED that the City of New Lisbon, its officers and agents shall immediately:

1/ Any party may file a petition for review with the Commission by following the procedures set forth in Sec. 111.07(5), Stats.

Section 111.07(5), Stats.

> (5) The commission may authorize a commissioner or examiner to make findings and orders. Any party in interest who is dissatisfied with the findings or order of a commissioner or examiner may file a written petition with the commission as a body to review the findings or order. If no petition is filed within 20 days from the date that a copy of the findings or order of the commissioner or examiner was mailed to the last known address of the parties in interest,

(footnote continued on Page 6)

1. Cease and desist from:

(a) Violating its duty to bargain under the Municipal Employment Relations Act by its untimely implementation of the terms of the collective bargaining agreement between the parties following ratification of said agreement.

(b) Refusing to bargain collectively with the Union by conditioning implementation of the contract terms on the Union's agreement to certain methods of calculation or other conventions not previously agreed to by the parties.

2. Take the following affirmative action which the Examiner finds will effectuate the policies of the Municipal Employment Relations act:

(a) If it has not already done so, the City is directed to pay employes the proper amount of back pay including

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1/ (footnote continued from Page 5)

such findings or order shall be considered the findings or order of the commission as a body unless set aside, reversed or modified by such commissioner or examiner within such time. If the findings or order are set aside by the commissioner or examiner the status shall be the same as prior to the findings or order set aside. If the findings or order are reversed or modified by the commissioner or examiner the time for filing petition with the commission shall run from the time that notice of such reversal or modification is mailed to the last known address of the parties in interest. Within 45 days after the filing of such petition with the commission, the commission shall either affirm, reverse, set aside or modify such findings or order, in whole or in part, or direct the taking of additional testimony. Such action shall be based on a review of the evidence submitted. If the commission is satisfied that a party in interest has been prejudiced because of exceptional delay in the receipt of a copy of any findings or order it may extend the time another 20 days for filing a petition with the commission.

This decision was placed in the mail on the date of issuance (i.e. the date appearing immediately above the Examiner's signature).

that deducted for fire calls together with interest at the statutory rate 2/ on said back pay from August 15, 1993, until the date said back pay is/was paid.

(b) Pay employes for the floating holidays for 1992 together with interest at the statutory rate from January 1, 1994, until the date said holidays are paid.

(c) If the City has not paid the IRA contributions called for by the parties' agreement, it shall immediately do so together with interest at the statutory rate from April 15, 1994, until the date said contributions are paid.

(d) Notify all of its employes by posting, in conspicuous places on its premises where employes are employed, copies of the notice attached hereto and marked "Appendix A." That notice shall be signed by an official of the City and shall be posted immediately upon receipt of a copy of this Order and shall remain posted for sixty (60) days thereafter. Reasonable steps shall be taken to ensure that said notices are not altered, defaced or covered by other material.

(e) Notify the Wisconsin Employment Relations Commission, in writing, within twenty (20) days following the date of this Order, as to what steps have been taken to comply herewith.

3. All other violations of Sec. 111.70(3)(a) alleged but not found herein are dismissed.

Dated at Madison, Wisconsin, this 4th day of August, 1994.

WISCONSIN EMPLOYMENT RELATIONS COMMISSION

By Lionel L. Crowley /s/
Lionel L. Crowley, Examiner

2/ The applicable interest rate is the Sec. 814.04(4), Stats., rate in effect at the time the complaint was initially filed with the agency. The instant complaint was filed on October 17, 1991, when the Sec. 814.04(4) rate was "12 percent per year." Section 814.04(4), Wis. Stats. Ann. (1986). See generally Wilmot Union High School District, Dec. No. 18820-B (WERC, 12/83) citing Anderson v. LIRC, 111 Wis.2d 245, 258-9 (1983) and Madison Teachers Inc. v. WERC, 115 Wis.2d 623 (CtApp IV, 1983).

"APPENDIX A"

NOTICE TO ALL EMPLOYES

Pursuant to an Order of the Wisconsin Employment Relations Commission, and in order to effectuate the policies of the Municipal Employment Relations Act, we hereby notify our employes that:

1. WE WILL immediately pay employes the proper back pay amounts due including any deductions for "fire calls" plus interest on back pay from August 15, 1993, until the date said payments were or are made.

2. WE WILL immediately pay employes for the 1992 floating holiday and day after Thanksgiving, 1992, together with interest thereon from January 1, 1994, until payment is made.

3. WE WILL NOT in any like or related manner refuse to bargain collectively with Wisconsin Council of County and Municipal Employees #40, AFSCME, AFL-CIO nor will we interfere with, restrain or coerce employes in the exercise of their rights assured by the Municipal Employment Relations Act.

Dated this _____ day of _____, 1994.

By _____
City of New Lisbon

THIS NOTICE MUST REMAIN POSTED FOR SIXTY (60) DAYS FROM THE DATE HEREOF AND MUST NOT BE ALTERED, DEFACED OR COVERED BY ANY OTHER MATERIAL.

MEMORANDUM ACCOMPANYING
FINDINGS OF FACT, CONCLUSIONS OF LAW AND ORDER

In its complaint, as amended, initiating these proceedings, the Union alleged that the City had committed prohibited practices by refusing to pay employes retroactively in a prompt fashion and by failing to fully implement the terms of the collective bargaining agreement including IRA contributions and paid holidays. The City answered the complaint denying that it had committed any prohibited practices and that it acted in good faith in reasonable reliance on the Union's conduct and forbearance concerning the nature and pace of the implementation of the agreement. It asserted that it acted in accordance with valid business reasons and asked that the complaint be dismissed.

UNION'S POSITION

The Union contends that the City failed to make timely payments of back pay for the period of January 1 through June 30, 1992, including deductions for fire calls. It asserts that the City failed to make IRA contributions and to provide 1992 paid holidays for the day after Thanksgiving and a floating holiday. It submits that the City not only failed to make timely payment of annual sick leave excess but deferred a planned payment because of protected activity. The Union alleges that Mayor Southworth has been responsible for the failure to execute the terms of the Agreement.

The Union claims that there can be no serious debate as to the "economic" nature of paid holidays or IRA contributions. It maintains that retroactivity is a way of life in labor negotiations. It refers to the duration clause which provides that the agreement shall become effective January 1, 1992, and no other language is necessary to apply a provision retroactively.

The Union refers to Article 13 on IRA contributions and points out the language is very specific as to the definition of per hour. It submits that the City has offered no explanation as to why IRA contributions were not made promptly and the failure to make them constitutes interference, discrimination, refusal to bargain in good faith and violates the collective bargaining agreement. It claims employes are entitled to the interest they would have earned on the IRA contributions plus interest on the interest.

The Union argues that the delay and/or refusal to pay wages and benefits should not be deferred to grievance arbitration. It notes no grievances have been filed and the exception to the Commission's policy on deferral to grievance arbitration should apply to the instant case because there is not a legitimate misunderstanding as to the interpretation and application of the terms of the agreement. Rather, the City refused to "execute" the agreement. The Union asserts that employes in the past were paid for "fire calls" and these were deducted from the retroactive pay of employes. It submits that contrary to the City's argument for deferral to grievance arbitration, it is superfluous because the deduction for fire calls is part of the greater dispute as to the execution and implementation of the agreement. It asserts that fire call pay is a mandatory subject of bargaining which was unilaterally changed by the City without bargaining and was a penalty for protected activity and was discriminatory.

With respect to holidays for 1992, the Union asserts that the master agreement applied as well as a separate agreement covering these. It asserts

that the City made an offer without any contingencies on October 9, 1993, and again on October 27, 1993, which was accepted by the Union on November 22, 1993. The City later renounced its holiday agreement, which the Union contends constitutes interference, discrimination, refusal to bargain in good faith and violates the collective bargaining agreement.

The Union argues that the City discriminated against employes because of their protected concerted activities. It claims that the City was aware of the employes' protected concerted activity because of the certification, negotiations and the investigation that led to the collective bargaining agreement. It submits that the City was hostile to this activity, as demonstrated by its dilatory conduct after ratifying the agreement on July 8, 1993. It notes that the City does not have a reasonable explanation for its conduct. It alleges that the evidence demonstrates that the City delayed payment as a punitive measure and put the onus on the Union purportedly because the parties were reviewing methods of calculation.

The Union asserts that the City has also derivatively violated Secs. 111.70(3)(a)1, Stats.

The Union contends that the City hoped to "squeeze" concessions from the employes by delaying implementation of the agreement. The Union points out that tentative agreement was reached in May, 1993, and was ratified on July 8, 1993, and retroactive payments were made in three installments on January 7, 17 and February 5, 1994. The Union maintains that the City's excuses for this delay are feeble and demonstrate that back pay was held "hostage." The Union alleges that it was the Mayor who decided to delay and otherwise not pay employes.

The Union noted that prior to Union organization and the existence of a collective bargaining agreement, the City paid back pay with dispatch, but here the process was deliberately slowed down because the City wanted the employes to "pay a price." It asks that the City be found to have violated Secs. 11.70(3)(a)1, 3, 4 and 5, Stats., and that appropriate relief be ordered.

DISCUSSION

Section 111.07(3), Stats., provides that the party on whom the burden of proof rests shall be required to sustain such burden by a clear and satisfactory preponderance of the evidence. The Union has asserted that the Mayor was responsible for the delay in payment of pay and benefits to employes. The record does not establish this by the required clear and satisfactory preponderance of the evidence. The Mayor did not take part in negotiations and did not vote on ratification of the contract. When Pam Jensen began work on the

back pay calculations, she was told by Councilman Dahl, not the Mayor, that this was not her job. The City's negotiator sent a memo dated July 22, 1993, to the City Council, City Clerk and Pam Jensen about retroactive application of the agreement but the Mayor was not addressed. 3/ In a letter to the Union's negotiator dated October 9, 1993, the City's negotiator enclosed the July 22, 1993 memo and stated that "at a regular scheduled meeting earlier this week, the Council authorized me to forward the recommendation . . ." 4/ Again, there is no reference to any action by the Mayor. Based on the record, the evidence is just not sufficient to establish that the Mayor, in an individual capacity, has committed any prohibited practice. The Union may surmise and strongly conjecture that the Mayor was behind the delays because it was reported that he was unhappy with sick leave cash out but surmise and conjecture does not rise to the level of clear and convincing preponderance of the evidence necessary to meet the burden of proof. Therefore, the Mayor cannot be singled out, other than as an official of the City, as having committed any prohibited practice.

Section 111.70(3)(a)4, Stats., provides that it is a prohibited practice to refuse to bargain collectively with the bargaining unit's representative. It further provides that a violation includes a refusal to "execute" a collective bargaining agreement previously agreed upon. The term "execute" means more than the mere ratification and signing of the contract, but means to implement the terms and conditions which the parties voluntarily agreed to. Section 111.70(3)(a)7, Stats., provides that it is a prohibited practice to refuse or otherwise fail to implement an arbitration decision lawfully made. Where an interest arbitration decision is issued, the terms are not agreed upon by the parties but selected by a third party arbitrator and Sec. 111.70(3)(a)7, Stats., requires the terms selected by the arbitrator be implemented. Where the parties have agreed upon the terms and ratified the contract, executing the contract simply means that what was agreed to voluntarily and not imposed by a third party will be put in effect.

The instant case is not a situation where the contract terms are ambiguous or there is a mutual mistake in what was intended nor is the language so unclear or convoluted or subject to different interpretations such that an arbitrator would be needed to determine what the parties had agreed to. Here, the parties knew what they agreed to and it was simply a question of putting what was agreed to into effect. A failure to do so falls with the proscription of Sec. 111.70(3)(a)4, Stats.

Generally, when a contract is ratified, it takes a reasonable period of time to calculate the back pay and other retroactive benefits and pay the employes. Here, a delay of approximately six months is completely unreasonable. The record indicates that Pam Jensen started the calculations on July 12 or 13, 1993, and was told not to do them. 5/

3/ Ex. 18.

4/ Ex. 12.

5/ Tr. 120.

Jensen started again in early December and payments were made in January and early February, 1994. 6/ If Jensen had continued in July, 1993, payments would have been made in August, 1993. There is no clear explanation in the record for such a long delay. The City's negotiator made recommendations on retroactivity on or about July 23, 1993, but these were not acted on until sometime in early October and not sent to the Union until October 9, 1993. 7/ It does appear that the City had hoped to avoid going back over each employe's weekly time card to calculate back pay and overtime by using averages and washing overtime which would save a lot of administrative work. The City hoped the desire to get the money flowing would put pressure on the employes to accept reasonable compromises. 8/ The duty to bargain prevents an employer from interjecting new issues into the process after agreement is reached and implementation cannot be held up pending resolution of new issues. 9/ Thus, it is concluded that the delay in retroactive pay was unreasonable and a refusal to bargain and a violation of Sec. 111.70(3)(a)4, Stats., and derivatively of Sec. 111.70(3)(a)1, Stats.

The deduction of fire calls was also the introduction of a new issue after agreement had been reached and the deduction also constituted a refusal to bargain in good faith.

With respect to the floating holiday and the day after Thanksgiving for 1992, the calendar year 1992 had gone by before the parties reached agreement in May of 1993, which agreement was ratified in July, 1993. By the agreement, employes were entitled to these days but could not use them in 1992, through no fault of their own. In October, 1993, the City proposed to allow employes to use them in 1993, or to cash them out if on layoff or unable to use them before the end of 1993. 10/ The Union accepted this proposal on or about November 22,

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6/ Tr. 117, 118.

7/ Exs. 18, 12.

8/ Ex. 18.

9/ City of Green Bay, Dec. No. 21785-A (Roberts, 10/84), aff'd by operation of law, Dec. No. 21789-C (WERC, 11/84).

10/ Ex. 12.

1993. 11/ Thus, not only did the collective bargaining agreement grant these holidays to employes but the City's subsequent offer and the Union's acceptance created a second agreement affirming it. The City's subsequent reneging on this agreement 12/ constituted bargaining in bad faith and a violation of Sec. 111.70(3)(a)4, Stats., and derivatively, Sec. 111.70(3)(a)1, Stats.

With respect to the IRA contributions, the unrefuted testimony of the City Clerk/Treasurer was that the payments to IRA accounts were made in mid April just before the deadline for filing taxes. 13/ The evidence failed to establish that the City did not make the payments in accordance with its past practice and a review of Article 13 merely states the amount to be paid and is silent with respect to the date or frequency of actual payment into the employes' IRA account. Thus, the evidence fails to show any violation of Sec. 111.70(3)(a, Stats., with respect to IRA payments. Any dispute concerning the interpretation of Article 13 should be deferred to the contractual grievance procedure.

Although the Union alleged a violation of Sec. 111.70(3)(a)3, Stats., the evidence was insufficient to establish that the City's actions in delaying payment or refusing to make payment of holidays were motivated, in part, by any hostility toward the employes' protected concerted activity, and thus, this allegation has been dismissed.

With respect to any alleged violation of Sec. 111.70(3)(a)5, Stats., the undersigned has declined to exercise the Commission's jurisdiction because of its longstanding policy to defer such matters to the parties' collective bargaining agreement dispute resolution procedures.

With respect to the remedy, the undersigned finds that the City should have made retroactive pay payments without fire call deductions by August 15, 1993, and has ordered payment of the deducted fire calls plus interest at the statutory rate on these and all other back pay until the payments are made or were made. Similarly, the floating holiday and day after Thanksgiving shall be paid, together with interest at the statutory rate from January 1, 1994, to the date paid. The standard posting and notification requirements have also been ordered.

Dated at Madison, Wisconsin, this 4th day of August, 1994.

WISCONSIN EMPLOYMENT RELATIONS COMMISSION

By Lionel L. Crowley /s/
Lionel L. Crowley, Examiner

11/ Ex. 6.

12/ Ex. 3.

13/ Tr. 109.