DON’T LET SUMMER HIRING CREATE LIABILITY: A PRACTICAL GUIDE TO EMPLOYING MINORS IN WISCONSIN

Memorial Day marks the start of summer for many people, and in addition to boating and barbecues, many employers start to think about summer hires. While many companies hire younger workers for seasonal staffing needs, they need to be aware that the employment of minors is a heavily regulated area.

Work Permits
Wisconsin requires work permits for minors under 16 (with limited exceptions such as agricultural work or employment in a parent’s business). The permit must be obtained before the minor begins work. Failure to secure a permit is a straightforward compliance violation, regardless of whether hours and duties are otherwise compliant.

Age & Hours
All companies that employ minors, other than those in domestic service or agricultural work, are required to display an informational poster entitled “Hours and Times of Day Minors May Work in Wisconsin” and must abide by those rules.

During the summer, which is defined under Wisconsin law as June 1 through Labor Day, 14- and 15-year-olds may work between 7:00 AM and 9:00 PM and may work up to 8 hours per day and 40 hours per week when school is not in session, although they may not be required to work more than 6 days in a workweek. However, it is important to know that any week that includes a school day is considered a school week, and during those weeks, 14- and 15-year-olds are limited to 3 hours per day and 18 hours per week. With the school year extending further into what has traditionally been considered “summer” (e.g., Milwaukee Public Schools’ last day of school for students is Monday, June 15, 2026), employers need to be aware of these limitations. Minors age 16 and older may work during non-school hours and, subject to meal and rest break requirements, are not limited in the number of hours they may work per day or per week.

Limit on Occupations
A significant substantive restriction is the fairly broad prohibition on “hazardous occupations” for anyone under 18. These restrictions, which apply to all minors, include, but are not limited to, prohibitions on using bakery machines, operating, setting up, or cleaning meat and food slicers, and operating power-driven equipment. For 14- and 15-year-olds, there are additional prohibitions against work in manufacturing, construction, public utilities, or jobs involving power-driven equipment. This is often where employers unintentionally cross the line, particularly in restaurants (equipment use) and landscaping (power tools).

Meal Periods and Rest Breaks
Although breaks are not required for employees 18 and over, Wisconsin law states that (1) minors under 18 may not work more than 6 consecutive hours without a 30-minute duty-free meal period scheduled near customary meal times (6 AM, 12 AM, 6 PM, and 12 PM) and (2) 16- and 17-year-olds working after 11:00 PM must receive at least 8 hours of rest before their next shift.

Hiring minors can be mutually beneficial for the employer and the employee, but it requires additional diligence on the part of the employer. Employers cannot simply treat minors like seasonal adult employees, particularly with respect to scheduling and job assignments. As always, **O'Neil Cannon** is here for you. We encourage you to reach out with any labor and employment questions, concerns, or legal issues you may have, including hiring of minors.

O'NEIL CANNON WELCOMES ATTORNEY JACK MCNALLY

O'Neil Cannon is pleased to announce that John "Jack" McNally has joined the firm as a member of its Litigation and Trust, Estates and Succession Planning Practice Groups. McNally concentrates his practice on probate and trust litigation, representing individuals, families, and businesses in disputes involving estates, fiduciary obligations, and commercial matters. Prior to joining the firm, McNally served as an Assistant City Attorney for the City of Milwaukee, where he handled business licensing litigation and defended claims against the city. His background in public service brings practical courtroom experience and a well-developed understanding of regulatory and municipal issues.

O'Neil Cannon, founded in Milwaukee in 1973, is a full-service law firm focused on meeting the diverse legal needs of businesses and their owners. Our experienced attorneys work with businesses at every stage of the business life cycle, helping them start, grow, and successfully transition. We also represent businesses and individuals in a wide range of other matters, including litigation, tax and estate planning, and family law. For more information about the services we provide, please visit our **website**.

THE WILAW QUARTERLY NEWSLETTER

Newsletter Article Highlights:

- Spring Cleaning for Your Business: Consider Your Document Retention Practices
- Get Your I-9s in Order
- Wisconsin Incentivizes “Closing Credits” by Opening New Tax Credits for Filmmakers
- College Athletics Are A-Changing

Firm News:

- O’Neil Cannon Adds Four Shareholders
- Grant Killoran Elected Wisconsin State Bar Delegate to the American Bar Association
- O’Neil Cannon Attorneys Recognized as Benchmark Litigation Stars
- Attorney Greg Lyons Recognized as a 2025 Notable Litigator and Trial Attorney by BizTimes Milwaukee

Click the image below to read more.



FORMER O’NEIL CANNON ATTORNEYS DEVOTED TO PUBLIC SERVICE

A number of former O’Neil Cannon attorneys have devoted a substantial portion of their professional careers to public service after leaving the firm. Those attorneys include the following:

Honorable Thomas Barrett. The Honorable Thomas Barrett served in the Wisconsin State

Assembly from 1984 to 1989, the Wisconsin Senate from 1989 to 1993, and the U.S. House of Representatives from 1993 to 2003. In 2004, Barrett became mayor of the City of Milwaukee and remained in that position until 2021, following which he was appointed by the President of the United States to serve as the U.S. Ambassador to Luxembourg from 2022 to 2025. Barrett joined O'Neil Cannon after clerking for a federal judge following graduation from law school and practiced on the Litigation Team.

Justice Annette Ziegler. Justice Annette Ziegler served as a judge of the Washington County Circuit Court from 1997 to 2007 and has served as a justice of the Wisconsin Supreme Court from 2007 to the present. She served as the Chief Justice of the Wisconsin Supreme Court from 2021 to 2025. Justice Ziegler joined O'Neil Cannon following graduation from law school and practiced on the Litigation Team.

Honorable David Borowski. The Honorable David Borowski has served as a judge of the Milwaukee County Circuit Court since 2003. Judge Borowski joined O'Neil Cannon following graduation from law school and practiced on the Litigation Team.

Honorable Laura Lavey. The Honorable Laura Lavey has served as a judge of the Fond du Lac County Circuit Court since 2022. Judge Lavey joined O'Neil Cannon following graduation from law school and practiced on the Litigation Team.

O'Neil Cannon congratulates these four esteemed former colleagues and thanks them for all of their years of public service. O'Neil Cannon is proud to call them alumni of the firm.

COLLEGE ATHLETICS ARE A-CHANGING

The transfer portal and NIL (name, image, and likeness) payments have recently significantly changed the landscape of college sports. The combination of the two has resulted in free agency for student athletes and hotly contested litigation in connection therewith.

The National Collegiate Athletic Association created the transfer portal in 2018. Prior to its creation, student athletes had to obtain permission from their existing schools to transfer to other schools and had to sit out a year from competition upon transferring. The creation of the transfer portal changed those rules, allowing student athletes to transfer at will and play immediately.

The NCAA created its NIL policy in 2021, which permits student athletes to profit from their name, image, and likeness while in college.

When colleges pay their student athletes, they typically have them sign agreements (frequently called “NIL License Agreements”). The NIL License Agreement used by the Big Ten Conference schools, for example, provides that the student athlete grants the school a “license to use the Student-Athlete’s name, nickname, pseudonym, voice, signature, caricature, likeness, image, picture, portrait, quotes, statements, writings, identifiable biographical information, other identifiable features and any other indicia of personal identity.” The agreement further provides that during its term, the “Student-Athlete will not . . . enroll at and/or compete in athletics for another college or university” or “use or authorize the use of the Student-Athlete’s NIL in connection with any college or university other than” his or her existing school. The agreement further provides that during its term, the school “is not obligated to enter the Student-Athlete into the transfer portal” and, “even if the Student-Athlete transfers to another university or college, the Student-Athlete will not use or authorize the use of the Student-Athlete’s NIL in connection with the transferee university or college.”

Reports indicate that over 70% of men’s college basketball players with remaining eligibility entered the transfer portal last year, with some schools paying them as much as $4 million or more per year in NIL money.

But what happens when a student athlete who is a party to a multi-year NIL License Agreement decides to transfer to a different school during the term of the agreement? This scenario has recently played out and resulted in aggravated litigation between the current school and the student athlete, and between the current school and the school to which the student athlete transferred.

In July 2024, quarterback Darian Mensah signed a multi-year NIL License Agreement with Duke University, reportedly worth $4 million per year. The agreement provided that Mensah would not “enroll at or compete in athletics for another collegiate institution” during the term of the agreement, which ends on December 31, 2026. Following the 2025-26 college football season, Mensah announced he would be entering the transfer portal, and it was reported he intended to transfer to the University of Miami. Duke sued Mensah in January 2026, seeking to force him to honor his NIL License Agreement and to prohibit his transfer. On Duke’s motion, the court granted a temporary restraining order prohibiting Mensah from enrolling at or playing for another school through December 31, 2026. Thereafter, Duke and Mensah entered into a confidential settlement agreement pursuant to which, according to reports, Duke permitted Mensah to transfer to Miami, and Mensah paid Duke a significant sum to buy out of his agreement.

In January 2025, the University of Wisconsin sued the University of Miami for allegedly tampering with defensive back Xavier Lucas, who transferred from the University of Wisconsin to the University of Miami a few weeks after signing a multi-year Memorandum of Understanding with the University of Wisconsin. Wisconsin alleged that Miami tortiously

interfered with its MOU with Lucas. Discovery is proceeding in the case.

On February 25, 2026, the University of Cincinnati sued its former quarterback, Brendan Sorsby, for breaching his NIL License Agreement with the university by transferring to Texas Tech University during the term of the agreement. Sorsby's agreement with Cincinnati provided that, if he transferred to another school during its term, he would pay the university liquidated damages of $1 million. As of this writing, Sorsby has not filed a response to the lawsuit; it is due on April 27, 2026.

These cases and others could set a precedent (legal or practical) for future conduct by schools and student athletes. It is unknown whether NIL License Agreements will be governed by antitrust laws, laws relating to restrictive covenants (covenants not to compete), contract principles, or some other legal principle. Depending on what law governs, the results could be very different. For example, if the agreements are governed by laws relating to restrictive covenants, some states prohibit them except in limited circumstances. In contrast, other states consider various factors in determining enforceability, such as whether the agreement is unduly harsh to the restricted party and whether it violates general principles of public policy.

It will be interesting to watch how these cases and others shake out and what impact they have on the NIL environment in college sports. The student athletes may have significant risk either way. If they lose, the courts may prohibit them from transferring and order them to pay damages to their previous school, which could include reimbursement of some or all of the NIL money they received and the school's attorney fees. If the student athletes win, schools may be more cautious about how much or when they pay the student athletes given that, otherwise, there may be no guarantee that a school will ultimately receive the benefits of the deal.

College sports are rapidly changing, and litigation in this area is expected to increase, at least until the NCAA or the courts better define the rules.

SPRING CLEANING FOR YOUR BUSINESS: CONSIDER YOUR DOCUMENT RETENTION PRACTICES

Spring is the season for cleaning and organization—and it can also be a good time for businesses to revisit their document retention policies. For any combination of paper files, emails, and digital records, having a thoughtful business records management strategy can

help reduce risk, control storage costs, and ensure compliance with legal requirements.

As you review what to keep, archive, or dispose of, consider the following key issues.

Be Mindful of Litigation Holds

If your business is involved in litigation—or reasonably anticipates litigation—you must preserve documents related to the dispute. This requirement is commonly referred to as a litigation hold.

Implementing a litigation hold often means suspending automatic deletion features on email systems, servers, cloud storage platforms, and backup systems. Courts may impose monetary sanctions or other penalties, including adverse rulings, if a party fails to take reasonable steps to preserve relevant documents or electronic records.

Understand Record Retention Requirements

Many industries are subject to federal and state record retention requirements. Businesses should ensure their document retention policies comply with any applicable laws and regulations.

For example, lenders must retain certain loan documentation, including closing disclosures, for five years under federal lending regulations. If you are unsure which requirements apply to your business, consulting legal counsel can help ensure compliance and reduce regulatory risk.

In addition to specific industry requirements, certain categories of documents must be kept for minimum periods of time by law. Many organizations (including the U.S. Chamber of Commerce) have assembled lists of laws with document retention periods.

When more than one minimum retention period could apply to a document, the longer period should be used. For example, payroll records must be kept for three years under Wisconsin law, but the IRS requires records of employment taxes to be kept for four years. A document that qualifies as both should be kept for at least four years.

Balance the Costs and Benefits of Storing Records

A well-designed document retention policy balances the benefits of keeping records with the costs of storing them.

On one hand, maintaining historical records can help resolve disputes, support regulatory compliance, and preserve institutional memory. Quickly locating important documents can save significant time and expense.

On the other hand, document storage—whether physical or electronic—comes with costs. Paper files require office space or off-site storage fees, while digital storage involves its own storage costs and requires secure systems, software, maintenance, and IT support.

Organization Saves Headaches and Preserves Usefulness

Documents are only helpful if they can be located when needed. Just like a storage room full of unlabeled paper files, digital records that are poorly organized, inconsistently named, or difficult to search provide limited value.

Businesses should implement clear file naming conventions, structured folders, and searchable systems to improve records management efficiency.

Labeling physical and electronic folders with information on when the files can be destroyed is also a best practice that can save your future self time and effort.

Consistency Is Key

The most effective approach for a business is to adopt a formal document retention policy and apply it consistently across the organization.

If a dispute arises in the future, demonstrating that documents were destroyed in accordance with a routine and consistently followed policy can help minimize discovery disputes or allegations of improper document destruction.

When in Doubt, Seek Legal Guidance

If you are unsure of the legal implications of keeping or disposing of certain documents, contact an attorney. For more information, contact Christa Wittenberg at 414-276-5000, Christa.Wittenberg@wilaw.com, or any of the attorneys at O'Neil Cannon.

WISCONSIN INCENTIVIZES "CLOSING CREDITS" BY OPENING NEW TAX CREDITS FOR FILMMAKERS

A significant development to Wisconsin's economic and cultural policy is now underway, as Governor Tony Evers announced on February 17, 2026, the launch of the state's new film production tax credit program and the establishment of a dedicated state film office. As part

of the 2025-27 biennial budget, the state authorized up to $5 million in annual tax credits designed to incentivize film, television, documentary, and related production activity within Wisconsin. The program, administered by Film Wisconsin under the Department of Tourism, marks Wisconsin's return to offering competitive production incentives after a fifteen-year period in which the state has gone without a comprehensive tax-incentive program for media production, aligning the state more closely with regional peers, such as Illinois and Minnesota, that actively court creative industry investment by offering related tax credits.

Eligible projects must meet defined minimum spending thresholds to qualify for the tax credit—typically $100,000 for productions of 30 minutes or longer and $50,000 for shorter works. Eligible costs for the credit include in-state wages for cast and crew, accommodations and lodging, set construction and operations, rental or purchase of equipment and facilities, location fees, and other production-related goods and services. Credits are capped at $1 million per project annually, and Film Wisconsin will review applications monthly, providing a structured and transparent process for applicants. The credit is retroactive to qualifying expenditures beginning January 1, 2026, meaning that early-year investments may still be eligible for relief.

The film tax credit reflects a targeted economic development approach that leverages tax incentives to stimulate job creation, local hiring, and spending in Wisconsin's service and supplier ecosystem. By formalizing eligibility criteria, administrative oversight, and annual caps, the program seeks to balance fiscal stewardship with industry competitiveness. For production stakeholders, understanding the compliance requirements is essential for maximizing the benefits of the program. As the initiative unfolds in 2026 and beyond, the film tax credit could become a cornerstone of Wisconsin's broader strategy to enhance its creative economy and attract an expanded slate of production activity.

The legal implications extend beyond eligibility analysis. Structuring considerations may include entity formation, allocation of credits in pass-through entities, transferability mechanics, and coordination with other state or federal incentives. Additionally, the program may require contractual provisions addressing credit risk allocation, clawback exposure, audit rights, and representations concerning local hiring and spending thresholds, all of which should be evaluated by counsel. As rulemaking and administrative guidance evolve, ongoing monitoring will be essential to ensure the available incentives are maximized while maintaining full statutory and regulatory compliance.

O'NEIL CANNON ADDS FOUR SHAREHOLDERS

O'Neil Cannon is pleased to announce that Christina Ruud, Cate Heerey, Nancy Wilson, and

Max Stephenson were elected as shareholders of the firm.

Each attorney has built a strong practice within their respective areas. Ruud advises clients on commercial real estate transactions and development matters. Heerey counsels businesses and owners on a range of corporate and transactional issues. Wilson focuses on tax and estate planning for individuals, families, and business owners. Stephenson represents clients in family law matters, advising individuals and families on a range of domestic relations issues.

Please join us in congratulating them on this well-deserved achievement.

O'NEIL CANNON WELCOMES ATTORNEY SABRINA DORNAN

O'Neil Cannon is pleased to announce that Sabrina Dornan has joined the firm. Dornan focuses her practice on estate planning, trust administration, probate, and business succession matters, assisting individuals and families in developing comprehensive estate plans and guiding clients through probate administration. She is licensed to practice law in Wisconsin and Illinois.

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GRANT KILLORAN ELECTED WISCONSIN STATE BAR DELEGATE TO THE AMERICAN BAR ASSOCIATION

Grant Killoran was recently elected to serve as the Wisconsin State Delegate to the American Bar Association.

State Delegates are elected by the ABA members in a given state and maintain relationships between state and local bars and the ABA. State Delegates serve as members of the ABA's Nominating Committee and vote to elect ABA officers and most members of the ABA Board of Governors. Additionally, State Delegates serve as Chair of their state's Delegation to the ABA House of Delegates, the Association's governing and policy-making body structured to reflect the legal profession in the United States.

Grant previously served as a member of the ABA Board of Governors from 2021-2024 and as a member of the ABA House of Delegates from 1997-1999, 2003-2009, and 2014-2024.

Grant is a shareholder and past Chair of O'Neil Cannon's Litigation Practice Group. He has diverse trial experience, focusing on complex business and health care disputes.