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CLERK OF WISCONSIN

SUPREME COURT

December 15, 2025

To:

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*Distribution list continued on Pages 3 & 4

You are hereby notified that the Court has entered the following order:

No. 2020AP2007

Catholic Charities Bureau, Inc. v. Wisconsin Labor and Industry
 Review Commission, L.C. #2019CV324

This case concerns decisions of the Labor and Industry Review Commission (“LIRC”) that determined that Catholic Charities Bureau, Inc. and four of its sub-entities (collectively, “Catholic Charities et al.”) are not organizations “operated primarily for religious purposes,” Wis. Stat. § 108.02(15)(h)2., and therefore are not eligible for the religious purposes exemption to unemployment taxation. The circuit court reversed LIRC’s decisions, the court of appeals reversed the circuit court, and we affirmed the court of appeals. See Catholic Charities Bureau, Inc. v. LIRC, 2024 WI 13, ¶¶19-21, 109, 411 Wis. 2d 1, 3 N.W.3d 666. On June 5, 2025, the United States Supreme Court issued its opinion in Catholic Charities Bureau, Inc. v. LIRC, 605 U.S. 238 (2025), which held that our interpretation of § 108.02(15)(h)2. violated the First Amendment because that interpretation, as applied to Catholic Charities et al., caused Catholic Charities et al.’s “eligibility for the exemption [to] ultimately turn[] on inherently religious choices (namely, whether to proselytize or serve only co-religionists).” Id. at 250. As such, the Supreme Court held, our “interpretation of § 108.02(15)(h)2) facially differentiate[d] among religions based on

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theological choices.” Id. at 251. The Supreme Court reversed the judgment of this court and remanded the case to us for further proceedings not inconsistent with its opinion.

On July 9 and 10, 2025, the parties filed letters stating their positions regarding the appropriate remedial measures to be taken in light of the Supreme Court’s opinion. The court decided it would benefit from formal briefing on this issue, and it therefore solicited briefing by order of September 18, 2025.

Subsequently, and consistent with orders issued by this court, the court received three rounds of simultaneous briefs from the parties, as well as amicus briefs from the American Center for Law & Justice, the Wisconsin State Legislature, the Wisconsin Catholic Conference, the Wisconsin Council of Religious and Independent Schools et al., the Christian Legal Society et al., the New Civil Liberties Alliance, and The Church of Jesus Christ of Latter-day Saints et al.

In light of the Supreme Court’s holding that this court “impose[d] a denominational preference” that does not survive strict scrutiny, id. at 254, we determine that Catholic Charities et al. is eligible for the religious purposes exemption to unemployment taxation under Wis. Stat. § 108.02(15)(h)2.

IT IS ORDERED that this matter is remanded to the circuit court with instructions to vacate LIRC’s decisions and to remand the matter to LIRC with direction to declare Catholic Charities Bureau, Inc. and its sub-entities involved in this case eligible for the religious purposes exemption to unemployment taxation under Wis. Stat. § 108.02(15)(h)2.

Samuel A. Christensen
Clerk of Supreme Court

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