



NOTICE OF PUBLIC HEARING

Pursuant to *Neb. Rev. Stat.* §84-907, notice is given of a public hearing to be held before the Nebraska Department of Labor (NDOL) on August 31, 2018 at 10:00 a.m. at the Nebraska Department of Labor, 550 South 16<sup>th</sup> Street, Lincoln, NE 68508 in Room 311. The NDOL will receive testimony and evidence concerning the adoption of amendments and repeals of the following regulations pursuant to Governor Ricketts' Executive Order 17-04:

The following regulations are proposed for REPEAL in their entirety as they are either obsolete or are an unnecessary duplication of statute:

- 220 NAC 3 [Experience Rating Information and Voluntary Contributions]
- 220 NAC 10 [Effective Date of Election of Coverage]
- 220 NAC 15 [Transfer or Dissolution of SUIT Fund]
- 222 NAC 9 [Contributions by Employers for 1990]
- 222 NAC 10 [Contributions by Employers for 1991]
- 222 NAC 11 [Contributions by Employers for 1992]
- 222 NAC 12 [Contributions by Employers for 1993]
- 222 NAC 13 [Contributions by Employers for 1994]
- 222 NAC 14 [Contributions by Employers for 1995]
- 222 NAC 15 [Combined Tax Rate by Employers for 1996]
- 222 NAC 16 [Combined Tax Rate by Employers for 1997]
- 222 NAC 17 [Combined Tax by Employers for 1998]
- 222 NAC 18 [Combined Tax by Employers for 1999]
- 222 NAC 19 [Combined Tax by Employers for 2000]
- 222 NAC 20 [Combined Tax by Employers for 2001]
- 222 NAC 21 [Combined Tax by Employers for 2002]
- 222 NAC 22 [Combined Tax by Employers for 2003]
- 222 NAC 23 [Combined Tax by Employers for 2004]
- 222 NAC 24 [Combined Tax by Employers for 2005]
- 227 NAC 1 [Farm Labor Contractor's (FLC) Act - Definitions]
- 227 NAC 2 [FLC Exemptions from Licensing]
- 227 NAC 3 [FLC Issuance of License]
- 227 NAC 6 [FLC Procedure for Obtaining a License]
- 227 NAC 8 [FLC Procedure for Renewing License]
- 227 NAC 9 [FLC Proof of Financial Ability to Pay Wages and Advances]
- 227 NAC 11 [FLC Deposit the Equivalent of Cash]
- 227 NAC 13 [FLC Statement of Earnings]
- 227 NAC 16 [FLC Posting Requirements]
- 227 NAC 18 [FLC Determining a Criminal Penalty]

The following regulations are proposed for AMENDMENT:

- 218 NAC 1 [Electronic Documents]
- 220 NAC 1 [Filing of Quarterly Combined Tax and Wage Reports and Payment of Combined Tax]
- 220 NAC 12 [Determination of Liability]
- 223 NAC 1 [Rules for Administrative Tax Hearings]
- 223 NAC 2 [Regulations and Procedures Governing Declaratory Orders]
- 223 NAC 3 [Regulations Governing Petitioning for Rulemaking]
- 223 NAC 4 [Procedures for Negotiated Rulemaking]
- 223 NAC 5 [Rules of Practice and Procedure for Hearings on Contested Cases]

- 225 NAC 1 [Approval of Training Programs]
- 226 NAC 1 [Discontinuation of Services to Employers]
- 227 NAC 4 [Licensing Requirements]
- 227 NAC 7 [Procedure for Obtaining a Duplicate License]
- 227 NAC 12 [License Protests]
- 227 NAC 15 [Records Availability]
- 227 NAC 20 [Certificate of Exemption]

A draft of these regulations and their fiscal impact statements may be obtained at the office of the Secretary of State, Regulations Division, Room 343, State Capitol, Lincoln, Nebraska 68509, telephone number [402] 471-2385, or by contacting the NDOL at [402] 471-9912. Copies will also be available at the public hearing.

Interested persons may attend and testify at the hearing. Written comments may be submitted to the NDOL, Office of Legal Counsel, and P.O. Box 94600, Lincoln, NE 68509-4600 up to three days prior to the date of this hearing.

If auxiliary aids or reasonable accommodations are needed for attendance at this hearing, please call [402] 471-9912.

JOHN H. ALBIN  
Nebraska Commissioner of Labor

**FISCAL IMPACT STATEMENT**

<b>Agency:</b>	Nebraska Department of Labor	
<b>Title:</b>	220	<b>Prepared by:</b> Katie S. Thurber
<b>Chapter:</b>	01	<b>Date prepared:</b> June 11, 2018
<b>Subject:</b>	Filing of Quarterly Tax and Wage Reports and Payment of Combined Tax	<b>Telephone:</b> 402.471.9912

**Type of Fiscal Impact:**

	State Agency	Political Sub.	Regulated Public
<b>No Fiscal Impact</b>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Increased Costs</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Decreased Costs</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Increased Revenue</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Decreased Revenue</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Indeterminable</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Provide an Estimated Cost & Description of Impact:**

**State Agency:** n/a

**Political Subdivision:** n/a

**Regulated Public:** n/a

**If Indeterminable, explain why:** n/a

NEBRASKA ADMINISTRATIVE CODE

LAST UPDATED: January 16, 2012

TITLE 220 - DEPARTMENT OF LABOR

CHAPTER 1 - FILING OF QUARTERLY TAX AND WAGE REPORTS AND PAYMENT OF COMBINED TAX

001. This chapter is adopted pursuant to *Neb. Rev. Stat.* §§48-607, 48-661, 48-648 and 48-648.01.
002. Quarterly combined tax reports and wage reports shall become due on the last day of the first month following the end of a calendar quarter. Quarterly combined tax reports and wage reports shall report wages for the quarter in which wages are paid or made available to the employee. A quarterly combined tax report is required of every liable employer each quarter even if no wages were paid during the quarter.
003. Combined tax shall become due and be payable quarterly on the last day of the next month following the calendar quarter for which combined tax has accrued, except as otherwise provided herein.
004. Quarterly combined tax and wage reports and combined tax payments of employers who become newly liable for combined tax in any year shall become due on, and be paid on or before, the last day of the first month following the quarter wherein such individual or organization became an employer subject to the law. The first payment of such an employer shall include combined tax with respect to all wages paid for employment for such individual or organization for all completed calendar quarters since the first day of the calendar year.
005. Any employer may, upon application, be authorized to pay overdue combined tax in monthly installments. The entire balance shall become due upon either the demand of the Commissioner of Labor, or upon failure to make timely payment.
006. The first combined tax payment of any employer that voluntarily elects to become liable for the payment of combined tax under the Employment Security Law shall include combined tax with respect to all wages paid for employment occurring on and after the dates stated in such approval.
007. When the regular filing date for any combined tax falls on Saturday, Sunday, or a state holiday, such combined tax will be due and payable on the ~~first following regular~~ next business day.
008. The Commissioner may advance the due date of an employer's combined tax to be earlier than the regular due date if the collection of the combined tax by the Department may be jeopardized by the later due date.
009. The Commissioner may, at his/her discretion, charge to a suspense or uncollectible debt account any unpaid combined tax due or any unpaid payments in lieu of contribution due when collection is unlikely. Any receivable charged to this account may be subsequently removed from the account and reactivated if it appears that collection of at least a portion of the receivable becomes possible. Charging a receivable debt to the suspense account shall not constitute a compromise or forgiveness of the debt.