NEBRASKA ADMINISTRATIVE CODE

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.

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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 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.

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