NEBRASKA ADMINISTRATIVE CODE

TITLE 220 - DEPARTMENT OF LABOR

CHAPTER 12 - DETERMINATION OF LIABILITY

001. This chapter is adopted pursuant to *Neb. Rev. Stat.* §§48-603, 48-607 and 48-650.

002. The Commissioner may, at any time, determine that an employer is liable for additional combined tax for wages not previously reported to the Department. The Commissioner may also make a determination at any time determining whether an employer is liable for to the payment of combined tax under the Employment Security Law.

003. Each employer shall complete a combined tax status determination form as prescribed by the Commissioner to determine if said employer is liable for the payment of combined tax. Services performed by an individual operating as a sole proprietor or services performed by partners of a partnership shall be exempt from liability.

004. The Department may audit, at any time, an employer's financial records for the purpose of determining if the employer is liable for the payment of combined tax and, further, for the purpose of determining the amount of wages which have been paid but upon which no payment of combined tax has been made.

005. The employer shall be informed any time a determination by the Department is made that it is either (1) a liable employer, or (2) liable for additional combined tax. A determination that the employer is liable for combined tax shall contain the basis for such determination.

006. An employer may appeal a determination made pursuant to this chapter by a request to the Department within thirty days from the date of mailing such determination.

007. Hearings on appeals from such determinations shall be conducted pursuant to 223 NAC 1 to the extent that the provisions of said chapter do not conflict with this chapter or *Neb. Rev. Stat.* §48-650.

008. Notice of the decisions of the hearing officer shall be sent to all interested parties.

APPROVED

DEC 22 2014

DAVE HEINEMAN
GOVERNOR

DEC 22 2014

SECRETARY OF STATE

APPROVED
JON BRUNING
ATTORNEY GENERAL

DEC 12 2014

BY

ASSISTANT ATTORNEY GENERAL