The Employer's Guide to

UNEMPLOYMENT INSURANCE

dol.nebraska.gov

NEBRASKA
DEPARTMENT OF LABOR

Revised May 2015

Information contained in this booklet is accurate and complete at the time of printing. For the most current version, go to dol.nebraska.gov.

Equal Opportunity Program/Employer
TDD: 800.833.7352

Auxiliary aids and services are available upon request to individuals with disabilities.

TO NEBRASKA EMPLOYERS

This Employer's Guide has been prepared with the most current information available regarding the Unemployment Insurance program. This program involves unemployment taxes and unemployment benefits. Some of the key components to these two programs include:

TAX **Page**

Who is a liable employer? 9

Definition of employment and exemptions 13-14

Wages defined 15

Predecessor/successor transfer of accounts 20-21

Tax rate setting process 22

BENEFITS

Base period 24

Employer benefit charging.....26

Benefit disqualification 27

By using **UIConnect**, employers can pay their quarterly unemployment insurance taxes, file wage reports and register for paperless requests for separation information (Form UI-350). To respond electronically and receive email notices instead of paper forms when separation information is requested, register for SIDES E-Response. Visit dol.nebraska.gov/SIDES to learn more.

Regarding Employment Taxes
Contact the ***Internal Revenue Service*** to obtain a ***Federal Employer Identification Number*** and a free packet entitled ***"Your Business Tax Kit."***

For details on the following categories and contact information:

Internal Revenue Service
1616 Capitol Ave
Ste 440 MS 5410
Omaha, NE 68102
Tax questions: 800.829.1040
Forms/brochures: 800.829.3676
Web Page: **www.irs.gov**

Nebraska Department of Revenue
301 Centennial Mall South
P.O. Box 94818
Lincoln, NE 68509-4818
402.471.2971
800.742.7474
Web Page: **www.revenue.ne.gov**

Workers' Compensation Insurance Requirements
Workers Compensation Court
P.O. Box 98908
State Capitol Building
Lincoln, NE 68509-8908
Web Page: **www.wcc.ne.gov**
402.471.6468

New Hire Reporting
Nebraska State Directory of New Hires
P.O. Box 144013
Austin, TX 78714-4013
888.256.0293
Web Page: **www.ne-newhire.com**

Contractor Registration
State of Nebraska
Department of Labor
550 South 16th Street, 3rd floor
Lincoln, NE 68508
402.471.2239
Fax: 402.471.5039
Web Page: **dol.nebraska.gov**

State of Nebraska
Department of Labor
Unemployment Insurance
550 South 16th
P.O. Box 94600
Lincoln, NE 68509-4600
402.471.9898
TDD: 800.833.7352
Web Page: **dol.nebraska.gov**
Click on UIConnect

To determine what laws, ordinances and regulations cover your business, check with the following:

To register state trade names, trademarks, and corporation names, contact:

Secretary of State
P.O. Box 94608
State Capitol, Suite 2300
Lincoln, NE 68509-1608
Corporation Division: 402.471.4079
Rules & Regulations: 402.471.2385
Web Page: **www.sos.ne.gov**

For current registered federal and state(s) trademarks, contact:
Existing Business Assistance Division:
402.471.3782

Nebraska Department of Economic Development
P.O. Box 94666
301 Centennial Mall South
Lincoln, NE 68509-4666
402.471.3111
800.426.6505
Web Page: **www.neded.org**

For details on state and local tax incentives and requirements, contact:

Nebraska Department of Revenue
301 Centennial Mall South
P.O. Box 94818
Lincoln, NE 68509-4818
402.471.2971
800.742.7474
TDD: 402.741.5740
Web Page: **www.revenue.ne.gov**

For details on labor laws and wage and hour information, contact:

State of Nebraska Department of Labor Office of General Counsel
P.O. Box 95024
301 Centennial Mall South
Lincoln, NE 68609-5024
402.471.4711
Web Page: **dol.nebraska.gov**

Certain businesses and occupations require licenses, permits or certificates. Each business should check city, county and state regulations to ensure that it is meeting all licensing requirements.

TABLE OF CONTENTS

TAX

Employer Liability

Who Is A Liable Employer? 9
Application For An Unemployment Insurance Account Number 9
How Is Liability Established? 9-10
Period Of Liability 10
Addresses 10
Termination Of Liability 11
Contributory vs. Reimbursable 11-12
Changing Financing Methods 12
Employee Leasing 12

Employment and Wages

What Is Employment? 13-14
Independent Contractors (Contract Labor) 14
Wages Defined 15
Required Records 15-16

Reporting And Paying Unemployment Insurance Combined Tax

New Employer Rates 16
Taxable Wage Base 16
Computing Combined Tax Due 16-18
Quarterly Wage Reports 18
Electronic Reporting and Payment—UIConnect® 18-19
Interest On Delinquent Combined Tax 19
Penalty On Delinquent Combined Tax And Wage Reports 19
Claims For Adjustment Or Refund 19
State Unemployment Insurance Tax 19-20
Contractor Certification As To Combined Tax Status 20
Annual Federal Unemployment Tax Returns 20

Transfer of Experience

What Is A Transfer 20-21
How To Apply For A Transfer 21
Controlling Abusive Transfer Practices 21

Experience Rating

Introduction 21
New Employer Rate 22
Experienced Employer Rates 22
The Rate Setting Process 22
Voluntary Contributions And Combined Tax Rate Notices 22
Reporting Units 22-23

Multi-State Employment
Localized Workers 23
Multi-State Workers 23
Foreign Services 23

BENEFITS
The Benefit Claims Process
Initial Claim For Benefits 24
Benefit Year 24
Base Period/Alternate Base Period 24
Employment Involved In A Claim 24
Claim Renewal And Additional Employment 24
Request To Employer For Separation Information/SIDES E-Response 24-25
Request for Wage Information 25
Benefit Payment Amounts
Minimum Earnings For Eligibility 26
Weekly Benefit Amount 26
Maximum Benefits Payable 26
Employer Benefit Charges 26
Requirements For Benefit Eligibility
Unemployed Or Partially Unemployed 27
Able To Work 27
Available For Work 27
Waiting Week 27
Benefit Disqualification
Voluntary Quit 27-28
Discharge For Ordinary Misconduct 28
Discharge For Gross Misconduct 28
Refusal Of Suitable Work 28
Labor Dispute 28
Student 28
Receipt Of Other Payments 29
Educational Institution Employees And Athletes 29
Appeals 29

PROGRAM INTEGRITY
Program And Trust Fund 29
Benefit Payment Control 30
Internal Security 30
Benefit Accuracy Measurement 30
Tax Performance System 31

TABLE OF CONTENTS

THE NEBRASKA WORKER TRAINING PROGRAM.....31

DEPARTMENT OF LABOR SERVICES 32

DEPARTMENT OF LABOR OFFICE LOCATIONS..... 33

DIRECTORY

Directory Of Tax Representatives..... 34

APPENDIX

Application For An Unemployment Insurance Account Number—front UI Form 1 35

Application For An Unemployment Insurance Account Number—back UI Form 1..... 36

Combined Tax Report UI-11T..... 37

Combined Wage Report UI-11W..... 38

Notice Of Change 39

Predecessor Report On Change Of Ownership UI-Form 37..... 40

Statement Of Benefit Charges UI-87A..... 41

Reimbursable Benefit Charge Billing UI-87R..... 42

Delinquent Statement UI-25..... 43

Combined Tax Rate Notice UI-128A..... 44

Application For Refund UI-26..... 45

Notice Of Adjudicator's Determination UI-410 46

Request For Separation Information UI-350..... 47

Unemployment Insurance Benefit Payment Audit Form BPC 270.08—Page 1..... 48

Unemployment Insurance Benefit Payment Audit Form BPC 270.08—Page 2..... 49

Request for Wage Information UI-311 50

This pamphlet is provided for informational purposes only. It does not have the force of law, rule or regulation.

EMPLOYER LIABILITY

Who Is A Liable Employer?

A liable employer is an individual or type of organization including any partnership, association, trust, estate, corporation, limited liability company or governmental agency who employs people and meets the coverage provisions of the Nebraska Employment Security Law. *Neb. Rev. Stat.* § 48-603

A "contributory employer" is a liable employer who is required to pay quarterly combined tax, which consists of contributions and state unemployment insurance tax on wages at the applicable combined tax rate. *Neb. Rev. Stat.* § 48-649

A "reimbursable employer" is a liable employer who elects to make payments in lieu of combined tax. Such an employer is required to reimburse the agency for benefits paid to former employees. The reimbursing employer option is available only to governmental entities and nonprofit organizations with a 501 (c)(3) IRS exempt status. *Neb. Rev. Stat.* § 48-649 (7)

Application For An Unemployment Insurance Account Number

Every employer who begins operations in this state and employs a person or persons is required to file an Application For An Unemployment Insurance Account Number, (UI Form 1) even though such an employer may not be liable to the Law. (See appendix for form). *Neb. Rev. Stat.* § 48-612. Upon receipt of the completed form, a determination of the employer's liability will be made. An appeal for review from the liability determination may be made to the Commissioner of Labor within 30 days from the date of mailing of such a determination. *Neb. Admin. Code* 220, Chapter 12

You can get an application for an unemployment insurance account by calling 402.471.9898. You may also register for an account at **dol.nebraska.gov**. **Click on UIConnect.**

How Is Liability Established?

An employer becomes liable under the following circumstances:
Neb. Rev. Stat. § 48-603

General business employers:

1. Employs one or more persons in covered employment on a day in 20 different calendar weeks in a calendar year (such weeks need not be consecutive).
2. Has paid gross wages for employment in the total sum of $1,500 or more in any calendar quarter in a calendar year.
3. Acquired the organization, trade or business, or substantially all the assets thereof, of another employer which at the time of acquisition was an employer subject to the Law.
4. Acquired the organization, trade or business, or substantially all the assets thereof, of another employer, not subject to the Law, and which if subsequent to such acquisition it were treated as a single unit with such other employer, who had in its employ one or more persons on a day in 20 different calendar weeks in a calendar year, or had paid gross wages of $1,500 or more in a calendar quarter.

5. An employer not otherwise subject who has employment in this state and is liable under the provisions of the Federal Unemployment Tax Act (FUTA). *Neb. Rev. Stat.* § 48-603 (7)

Employers of domestic (household) workers:
With respect to services performed in domestic services in a private home, on the farm, local college club or local chapter of a college fraternity or sorority if the employer has paid cash wages of $1,000 or more in any calendar quarter in a calendar year. *Neb. Rev. Stat.* § 48-604 (4)

Employers of agricultural workers:

1. With respect to services performed in agricultural employment for an employer if such employer employs 10 or more workers on a day in 20 different calendar weeks in a calendar year. *Neb. Rev. Stat.* § 48-604 (4)
2. With respect to services performed in agricultural employment for an employer who has paid cash wages of $20,000 or more in a calendar quarter in a calendar year. *Neb. Rev. Stat.* § 48-604 (4)

Nonprofit organizations (501(c)(3))
For services performed for an organization that is exempt under Section 501 (c)(3) of the Internal Revenue Code and has had in its employ four or more individuals for some portion of a day in each of 20 different calendar weeks, whether or not such weeks were consecutive, within a calendar year (these organizations have the option to become liable on a reimbursable basis). *Neb. Rev. Stat.* § 48-604 (4)

Governmental entities:
With respect to any services performed in the employ of this state or any of its instrumentalities, or any political subdivision thereof. (These employers have the option to become liable on a reimbursable basis.) *Neb. Rev. Stat.* § 48-649 (7)

Voluntary Election:
Employing units not meeting the foregoing conditions, may elect to cover workers for unemployment insurance upon approval by the Commissioner of Labor. Such election will include all employment during the calendar year and will continue to be in effect for at least two complete calendar years. *Neb. Rev. Stat.* § 48-661 (3)

Period Of Liability

Liability of an employer is determined on a calendar year basis. This means that if an employer becomes liable during any calendar quarter, they are liable for the entire year and the following year. *Neb. Rev. Stat.* § 48-661. Combined tax is due for wages paid for the entire year up to the taxable wage base for the year.

Addresses

Each employer's account has the capability of carrying multiple addresses. For example, an employer desiring to have tax information sent to one address and the request for benefit separation (Form UI-350) to another address may do so by notifying the UI Tax Section, Attn: Status Unit, Box 94600, Lincoln, NE 68509.

Termination Of Liability

Once an employer is determined liable, liability is continuous. To terminate coverage, a *General Business Employer* must not have in their employ one or more persons in 20 different weeks and not have a payroll of $1,500 in any calendar quarter. Both conditions must be met to terminate liability. Written application to terminate must be filed on or before January 31 following such year. *Neb. Rev. Stat.* § 48-661 (2)

Nonprofit Organizations exempt under Section 501(c)(3) of the Internal Revenue Code must complete a full calendar year in which they did not employ four or more persons in 20 different calendar weeks. *Neb. Rev. Stat.* § 48-661 (2)(b)

An *Agricultural Employer* must not have in their employ 10 or more persons in 20 different weeks and must not pay cash wages of $20,000 or more during any calendar quarter in order to terminate coverage. Both conditions must be met to terminate liability. *Neb. Rev. Stat.* § 48-661 (2)(c)

For a *Domestic Employer* to terminate coverage, a calendar year must be completed during which cash wages of $1,000 or more were not paid in a calendar quarter. *Neb. Rev. Stat.* § 48-661 (2)(d)

When an employer no longer has persons in their employ, they cease to be liable to unemployment insurance tax and the account will be terminated one year after employment ceases. The account must be reinstated if the employer again has employment within one calendar year after termination. If liability requirements have been reestablished, the account may be reinstated by written application if the employer again has employment within two calendar years after termination. *Neb. Rev. Stat.* § 48-652 (4)

Contributory vs. Reimbursable

Nonprofit organizations who have received a tax exemption under Section 501(c)(3) and governmental entities have the option of becoming liable to unemployment insurance on a contributory or reimbursable basis. A contributory employer pays quarterly unemployment insurance combined tax at an assigned rate based on experience. A reimbursable employer repays the agency for all benefits paid to former employees.

Before an eligible employer makes this decision, consideration should be given to the following:

Advantages Of Being A Contributory Employer

1. Expenses are limited to the amount of taxable wage base multiplied by the employer's tax rate.
2. It is easier to budget unemployment insurance expense because it is more predictable.
3. Contributory employers can receive non-charging of benefits status in some situations.
4. Contributory employers are eligible for reduced tax rates.
5. Benefit overpayments are credited to the account as soon as they are established.

Disadvantages Of Being A Contributory Employer

1. There may be some unemployment insurance expense each year even if no benefits are paid.
2. The employer must calculate and report gross, excess, and taxable wages on each quarterly combined tax report.

Advantages Of Being A Reimbursable Employer

1. If benefits are not charged to your account, the employer pays nothing for the quarter.
2. There is no need to calculate excess wages and taxable wages on quarterly combined tax report forms. Reimbursable employers will still have to file a quarterly report showing number of employees and gross wages paid as well as completing a wage report.

Disadvantages Of Being A Reimbursable Employer

1. Heavy expenses could be incurred in one quarter—up to 13 times the employee's weekly benefit amount or more.
2. Reimbursable employers cannot be granted non-charging. This means *all* benefits paid out must be reimbursed by the employer.
3. Benefit overpayments are not credited to your account until collection has been received from the claimant.

Changing Financing Methods

A nonprofit or governmental organization that has elected to become a reimbursable employer for payments in lieu of combined tax must continue to occupy such status until it files a written notice terminating its election to be reimbursable not later than 30 days prior to the beginning of the taxable year for which such termination is to be effective. *Neb. Rev. Stat.* § 48-660.01 (2) (d)

Benefits paid on subsequent claims that include any quarter within the base period that is prior to the effective date of termination of the election shall be chargeable to the reimbursable account of such employer and such employer shall continue to be liable to reimburse such benefits paid after the date of termination. *Neb. Rev. Stat.* § 48-649 (6)

If an employer elects to change from reimbursable to contributory, the employer would be liable for combined tax payments as well as potential reimbursable charges for a period of time. *Neb. Rev. Stat.* § 48-649 (7)(c)

A nonprofit or governmental organization which has been paying combined tax may change to a reimbursable basis by filing not later than 30 days prior to the beginning of any taxable year written notice of election to become a reimbursable employer. Such election is not terminable for a period of two years. *Neb. Rev. Stat.* § 48-660.01 (2)

Employee Leasing

Employee leasing companies or professional employer organizations (PEOs) are required to report wages and pay combined tax for client workers under the account number for the client. Worksite employees are considered to be employees of the client for

purposes of the Employment Security Law. *Neb. Rev. Stat.* § 48-648 (3)

EMPLOYMENT AND WAGES

What Is Employment?

The term "employment" is defined as all services or work performed in Nebraska including temporary work except those services which are *specifically exempt* as follows:
Neb. Rev. Stat. § 48-604

1. Casual labor not in the course of any employer's trade or business performed in any calendar quarter, unless the cash remuneration paid for such service is $50 or more and such service is performed by an individual who is regularly employed by such employer to perform such service.
2. Family employment-service rendered by an individual in the employ of their son, daughter, or spouse, or a child under the age of 21 in the employ of their father or mother. This applies only to sole proprietorships and partnerships where the relationship of the family member is the same for each partner.
3. Service performed for church or an organization operated primarily for religious purposes and is operated by a church or an association of churches.
4. Service performed by a minister in the exercise of the ministry or by a member of a religious order in the exercise of the duties required by such order.
5. Service performed for 501(c)(3) nonprofit or governmental organizations by employees in a sheltered workshop if the earning capacity of such employees is impaired.
6. Service performed for 501(c)(3) nonprofit or governmental organizations as a part of an unemployment work relief or work training program assisted or financed in part by a governmental agency.
7. Services of patients in hospitals.
8. Services performed by a student or spouse in the employ of a school, college, or university; if such services are performed by a student enrolled, regularly attending classes at, and working for such school, college or university pursuant to financial assistance arrangement with such school, college, or university or by the spouse of such student provided such spouse was employed to provide financial assistance to the student enrolled in a school, college, or university.
9. Service performed by a student nurse or intern if performed as a part of a training program.
10. Services performed by a real estate or insurance agent if all such service is performed for remuneration solely by way of commission.
11. Services performed by an individual under the age of 18 in delivery or distribution of newspapers.
12. Services performed by an individual in an arrangement under which newspapers and magazines are all sold at a fixed price and the compensation

is based on the retention of the excess of such price over the cost.

13. State and local governmental services performed by elected officials, members of legislative and judicial bodies, members of Army National Guard, Air National Guard, temporary employees hired for storm emergencies or similar situations, as advisory or policy making employees working eight hours or less per week.

14. Services performed at a custodial or penal institution by inmates.

15. Service performed by an owner-operator and driving a truck for a motor carrier.

16. Service performed by a home worker processing data for a business engaged in compilation of marketing data bases.

17. Service performed by an individual as a voluntary research subject who is paid on a per study basis for scientific, medical or drug related testing. This does not apply to governmental entities or organizations as described in Section 501(c)(3) of the Internal Revenue Code of 1954.

18. Services for which academic credits are given, performed by an individual who is a student enrolled in a full-time program, at a nonprofit or public school.

19. Service performed by a direct seller if engaged in the trade or business of selling or soliciting the sale of consumer products or services to any buyer on a buy-sell basis or deposit-commission basis for resale, by the buyer or any other person in the home or other than in a permanent retail establishment; or engaged in the trade or business of selling or soliciting the sale of consumer products or services in the home or other than in a permanent retail establishment.

20. Service performed or a participant of AmeriCorp.

21. An election official or election worker if the amount of remuneration received by the individual during the calendar year for services as an election official or election worker is less than $1,000.

Independent Contractors (Contract Labor)

To consider any individual an independent contractor, it must be shown to the satisfaction of the Commissioner of Labor that:

Neb. Rev. Stat. § 48-604 (5)

a. Such individual has been and will continue to be free from control or direction over the performance of such service, both under contract of service and in fact,
b. Such service is either outside the usual course of the business, or such service is performed outside of all the places of business of the enterprise for which service is performed, and
c. Such individual is customarily engaged in an independently-established trade, occupation, profession, or business. The provisions of this subdivision are not intended to be a codification of the common law and shall be considered complete as written.

All three parts of the above must be met to be considered Contract Labor.

Wages Defined

The term "wages" means payment for services rendered for an employer who is liable to the Nebraska Employment Security Law. Wages include all payments for services including commissions, bonuses, tips, reasonable value of meals and lodging, or any other form of payment. *Neb. Rev. Stat.* § 48-602 (29)

Tips are reported to the extent they are reportable under 6053(a) of the Internal Revenue Code. Employees reports tips on Form 4070.

Payments for sickness or disabilities are reportable. This includes payments made by third parties who make an accounting to you.

Deferred payments under a 401K Plan deducted from the worker's wages are reportable.

Officers of a corporation (including sub-chapter S) who perform services and receive remuneration must be reported.

Cash value of commodities not intended for personal consumption.

Wages in lieu of money:

a. If board, lodging or any other payment in kind considered as payment for services performed by a worker is in addition to or in lieu of (rather than a deduction from) monetary wages, the Commissioner determines or approves the cash value of such payment in kind, and the employer shall use the cash values in computing contributions due under the law. *Neb. Admin. Code* 220, Chapter 2

b. Where a cash value for board and lodging furnished a worker is agreed upon in any contract of hire, the amount so agreed upon shall, if more than the rates prescribed herein, be deemed the value of such board and lodging. *Neb. Admin. Code 220, Chapter 3*

Excluded Wages:

1. Remuneration paid in excess of taxable wage base to an employee during a calendar year. The taxable wage base is $9,000. Wages paid by an employer for services performed in another state or wages paid by the predecessor employer may be used in determining wages in excess of the taxable wage base. *Neb. Rev. Stat.* § 48-648.02
2. Payments received under a workers' compensation law.
3. Directors' fees if customary and reasonable.
4. Deduction from workers' wages for benefits under a cafeteria plan (IRS Section 125).
5. Members wages under an LLC unless LLC filing as an "S" corporation.

Required Records

Every individual or organization if employing even one person is required to keep records and upon request make reports to the Office of Unemployment Insurance. *Neb. Rev. Stat.* § 48-612. Records with respect to employment performed must be preserved for a period of not less than four calendar

years after the calendar year in which the wages were paid or if not paid were due. The employer may maintain records in any manner provided the records will show:

For Each Worker

Name and Social Security number

The residence of each employee

Place or places in which the employee's services were performed

Date on which the employee was hired, rehired, or returned to work after temporary layoff and date separated from work

The amount of gross wages paid to the employee and the period for which paid, showing separately

1. Cash wages, including special payments
2. Reasonable cash value or remuneration in any medium other than cash

General Payroll

Beginning and ending dates of each pay period

Total amount of wages paid and total amount paid in each calendar quarter

Date in each calendar week on which there was the largest number of such workers

Neb. Admin. Code 221, Chapter 1

Each employer shall make such reports as are prescribed on forms issued and required by the Commissioner of Labor. The instructions accompanying any such report forms shall have the force and effect of regulations issued in accordance with the provisions of the Nebraska Employment Security Law. *Neb. Rev. Stat.* § 48-607

REPORTING AND PAYING UNEMPLOYMENT INSURANCE COMBINED TAX

New Employer Rates

Employers who are not eligible for experience rating are assigned a combined tax rate which will vary each year. For non-construction employers the rate will be the lesser of the state's average tax rate or 2.5%. For employers in the construction industry the combined tax rate will be equal to the rate assigned to category 20 in the rate schedule. The rates for all 20 categories as well as the state average tax rate are determined in December each year. Employers must have reported wages in each of the two four-quarter periods ending September 30 to be eligible for experience rating. *Neb. Rev. Stat.* § 48-649

Taxable Wage Base

The taxable wage base for Nebraska unemployment insurance combined tax is $9,000. Employers pay unemployment insurance combined tax each year on wages of each employee up to the taxable wage base limit. All earnings above the taxable wage base are considered excess wages and are not taxed.

Computing Combined Tax Due

Once you have an active account established, your quarterly Combined Tax Report will be mailed to you automatically at the end of each calendar quarter. Each contributory employer, including domestic employers, is required to file a Combined Tax Report form UI -11T for each calendar quarter with

payment of any amount due. All combined tax due is payable by the employer and is not withheld from employee wages. *Neb. Rev. Stat.* § 48-648

The Combined Tax Report you receive will have your combined tax rate preprinted on the form. (See Appendix).

When you are determining the amount of combined tax to pay for any given quarter, you must calculate the excess and taxable wages for each employee. Once the employee reaches their maximum wage base for the calendar year, their remaining wages are excess wages for the remainder of the calendar year.

Once gross, excess, and taxable wages are calculated for each employee, the totals are transferred to the quarterly Combined Tax Report (lines 2, 3, and 4 of the UI – 11T). Multiply taxable wages by the tax rate printed on the report and send the Combined Tax Report, Wage Report and payment so they are received by the due dates as shown in the chart on page 17.

If a contributory employer fails to file a report, the Commissioner of Labor may assess the combined tax payable on the basis of available information and shall collect combined tax on that basis. *Neb. Rev. Stat.* § 48-656

An employer who has elected to make payments in lieu of combined tax is required to file an Employer's Combined Tax Report (UI-11T) for each calendar quarter. The monthly employment data reported should be a count of all full-time and part-time workers

The following is an example of reporting wages for one individual paid $2,000 per month with a taxable wage base of $9,000.

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Summary for the year
Gross wages	$6,000	$6,000	$6,000	$6,000	$24,000
Excess wages	$0	$3,000	$6,000	$6,000	$15,000
Taxable wages	$6,000	$3,000	$0	$0	$9,000

	Months	Due date
Quarter 1	January – February – March	30-Apr
Quarter 2	April – May – June	31-Jul
Quarter 3	July – August – September	31-Oct
Quarter 4	October – November – December	31-Jan

who worked during or received pay (subject to Unemployment Insurance taxes) for the payroll period which includes the 12th of the month.

Employers with a payroll exceeding $100,000 in either of the two previous years are expected to file reports and pay electronically. *Neb. Rev. Stat.* § 48-648

NOTE

Any employer who has not submitted all quarterly tax reports when rates are calculated in late November will be assigned the highest tax rate for the following year. The tax rate will be adjusted if the missing report(s) is received by December 31. Be sure to submit all reports timely – even if you are not able to pay the tax due.

Quarterly Wage Reports

Wage reports (Form UI-11W) are required from all types of employing entities including the private sector, nonprofit and governmental entities. Nonprofit organizations and governmental entities are required to file wage reports regardless of whether they finance their unemployment costs through the contributory method or through the reimbursement method. *Neb. Rev. Stat.* § 48-648.01

The wage report includes three items of information for each employee:

1. Social Security Number
2. Last name followed by first and middle initials
3. Total gross wages paid during the quarter

Employers using computer printouts or supplemental sheets for wage reports should format their document to replicate the UI Form 11W (See Appendix). The employer's account number, filing year, filing quarter, and page number should be included in the heading of the document.

Employers with a payroll exceeding $100,000 in either of the two previous years are expected to file reports and pay electronically. *Neb. Rev. Stat.* § 48-648.01

Electronic Reporting and Payment — UIConnect®

UIConnect® offers employers a new and better way to file and pay their quarterly unemployment insurance tax and wage reports. Employers can file online. (See Appendix). Once the employer completes an initial wage report online with the employees' names and social security numbers, this information will be retained and will not need to be reentered in following quarters. A file transfer protocol (FTP) option is available and especially convenient for larger employers. Specifications for formatting an FTP file are found on the website. Once the wage information is entered into the computer, UIConnect® will make all mathematical computations including excess wages for each employee and total tax due. At the conclusion of

filing, the employer may choose to pay electronically through EFT (electronic funds transfer) or print a voucher and mail a check to the address on the voucher. Those who have used electronic filing have responded with favorable comments.

UIConnect® offers additional features including; applying for tax account number; amending reports; paying delinquencies or updating the name and address of your account.

Interest On Delinquent Combined Tax

Combined tax is due on the first day and delinquent after the last day of the month following the end of the calendar quarter to which it applies. Interest will be charged on delinquent combined tax at the rate of 1.5 percent a month from the delinquent date to the date paid.

Payments in lieu of combined tax to be made by reimbursable employers are due when billed and are delinquent 30 days from the date the request is made for reimbursement. Interest will be charged at the rate of 1.5 percent a month from the date payments are delinquent until paid. *Neb. Rev. Stat.* § 48-655

ACCESSING UICONNECT
Go to dol.nebraska.gov.
Click on UIConnect.

File reports using your account number and password.

A delinquent statement is mailed to employers on the 15th of the month if there are any delinquent reports, taxes, interest or penalties (See Appendix).

Penalty On Delinquent Combined Tax and Wage Reports

Employers will be penalized when they, or their agents, fail to file a required quarterly combined tax report and wage report by the tenth day of the second month following the quarter. The penalty assessed will be equal to 0.1% of the total gross wages paid during the quarter, but not less than $25 nor more than $200. *Neb. Rev. Stat.* § 48-656 (3)

Claims For Adjustment Or Refund

If combined tax, penalty or interest is overpaid by an employer, proper adjustments with respect thereto are made in connection with subsequent combined tax by credit memorandum. If such overpayments cannot be applied within a reasonable time, the overpayments are refunded. Claims for refund should be made on Form UI26, Application For Contribution Refund and must be made within four years of such overpayment. *Neb. Rev. Stat.* § 48-660 (See Appendix)

State Unemployment Insurance Tax

SUIT (State Unemployment Insurance Tax) can be triggered on or off on an annual basis. The SUIT rate can be set anywhere between 0% and 20% of combined tax due as determined by the Commissioner of Labor each year. *Neb. Rev. Stat.* § 48-649 (2) The SUIT portion is collected and deposited into a special reserve fund—the State Unemployment Insurance Trust

Fund. This fund is to be used as a reserve to pay unemployment benefits only and will be used if needed by the Unemployment Trust Fund. The interest earned on the State Unemployment Insurance Trust Fund is used to fund worker training programs.

When SUIT rate is zero, all combined tax paid will be considered contributions and credited to an employer's reserve balance. Employers receive credit in their reserve balance for the contribution portion of combined tax but not for the SUIT portion. *Neb. Rev. Stat.* § 48-652 (2)

Contractor Certification As To Combined Tax Status

Any contractor who has completed a public contract is furnished, upon request and without cost, a statement as to his or her standing with respect to combined tax, penalty, or interest due the Unemployment Compensation Fund. A Nebraska UI Form 16, Certification as to Contribution Status, will be issued if the contractor has paid all combined tax, penalty and interest due. Under the Employment Security Law, public agencies are required to withhold final settlement with contractors until such a certification is furnished. *Neb. Rev. Stat.* § 48-657 (4)

Annual Federal Unemployment Tax Returns

If an employer meets the criteria to pay combined tax, they generally are required to file a Form 940 with the IRS. This is the annual FUTA (Federal Unemployment Tax Act) return filed January 31 of each year. Domestic employers file a Schedule H with their annual 1040 to show domestic workers. Employers who pay their Combined Tax timely and in full will receive maximum credit against the Federal Unemployment Tax liability. Reimbursable employers are not required to file a Federal Unemployment Tax Return.

NOTE

Remember, the FUTA taxable wage base is $7,000 and Nebraska's taxable wage base is $9,000. You must calculate taxable wages based on the correct taxable wage base.

TRANSFER OF EXPERIENCE

What Is A Transfer?

A transfer of a previous owner's (predecessor's) experience account puts the new owner (successor) into a position of receiving a "hand off" of the existing business's experience account.

A transfer of a predecessor's experience account can have advantages and disadvantages for the successor. The advantages include an existing reserve balance in the account that can qualify the employer for a reduced tax rate immediately. The primary disadvantage is that the successor employer becomes liable for any benefit charges for current and former employees of the business – even those who may have separated before the business was acquired. Recent or future claims for such charges can affect the successor's combined

tax rate for years. For this reason a successor must carefully consider the potential liability for current or future claims before making the application to acquire the experience account of a predecessor. *Neb. Rev. Stat.* § 48-654

A transfer of experience account can be either a full transfer if the entire business was acquired or it can be a mandatory partial transfer if the successor acquired an identifiable and segregable portion of the predecessor's business and substantial common ownership exists between the predecessor and successor. *Neb. Rev. Stat.* § 48-654.01 (1) (a)

How To Apply For A Transfer

To apply for or reject a transfer the successor completes a Nebraska "UI Form 1–Application for an Unemployment Insurance Account Number" (See Appendix) within 120 days of the date of transfer. Generally, a successor unrelated in a business sense to the predecessor has the option of electing to accept or reject the transfer of the predecessor's experience account.

The predecessor completes a Nebraska "UI Form 37–Employer's Report on Change of Ownership" (See Appendix).

An employer who acquires the organization, trade or business or substantially all the assets of another contributory employer subject to the Law shall notify the agency by registered or certified mail not later than five days prior to the date of acquisition. Unless such notice is given, the successor employer may be liable for the unpaid combined tax, penalty and interest of the predecessor. *Neb. Rev. Stat.* § 48-658

If an employer transfers its trade or business or a portion to another employer and there is substantial common ownership, management or control of the two, then the transfer of experience account is mandatory. A transfer of a business takes place when some or all of an employer's workforce moves to a new employer continuing the trade or business with the new employer and the transferring employer no longer performs the trade or business with respect to the workers moved. *Neb. Rev. Stat.* § 48-654.01 (2) (a)

Controlling Abusive Transfer Practices

An unemployment insurance experience account will not be transferred if a business is acquired solely or primarily for the purpose of obtaining a lower combined tax rate. *Neb. Rev. Stat.* § 48-654.01 (2) (b)

The Employment Security Law includes civil and criminal sanctions for violating, attempting to violate or advising violation of appropriate experience rating practices.

EXPERIENCE RATING

Introduction

Each legal entity must have a separate experience rate account. *Neb. Rev. Stat.* § 48-652 (1) Experience rates are calculated annually based on the account's experience with regard to their reserve balance and average taxable wage. An appeal on this rate determination may be made within 30 days of the date of the Combined Tax Rate Notice in accordance with Section 48-650 of the Nebraska Employment Security Law.

New Employer Rate

Employers who are not eligible for experience rating are assigned a combined tax rate which will vary each year. For non-construction employers the rate will be the lesser of the state's average tax rate or 2.5%. For employers in the construction industry the combined tax rate will be equal to the rate assigned to category 20 in the rate schedule. The rates for all 20 categories as well as the state average tax rate are determined in December each year. Employers must have reported wages in each of the two preceding four-quarter periods ending September 30 to be eligible for experience rating.

Experienced Employer Rates

In order to be eligible for a lower rate, an employer's account must meet two statutory standards. These standards provide that (1) benefits could have been payable from and chargeable to the account throughout the preceding one calendar year and (2) wages for employment have been paid by the employer in each of the two preceding four-calendar-quarter periods. Employers who meet these two requirements are eligible for reduced combined tax rates according to the schedule in use. *Neb. Rev. Stat.* § 48-649 (4)

The Rate Setting Process

Unemployment insurance tax rates are based on each employer's individually calculated reserve ratio. The process of setting rates is driven by mathematical calculations rather than based upon a rate structure determined by the Commissioner, as in the past. For new employers, statute requires a minimum established tax rate based upon the type of industry. Rates for the following year are calculated and mailed during December each year.

The rate setting process consists of three parts. First, the target revenue for the next year is determined. This amounts to benefits paid adjusted by a factor which increases or decreases this amount based upon the health of the trust fund. Second, a state average tax rate is calculated and each of the 20 rate categories is assigned a rate as a defined percentage of the state average tax rate. Third, employers are arrayed into the 20 categories by individual reserve ratios, with each of the 20 categories limited to five percent of the state's total taxable wages.

Voluntary Contributions And Combined Tax Rate Notices

Complete experience rating information is sent to all subject employers in December of each year. This information includes the computed combined tax rate for each employer for the ensuing year. In addition, information is furnished indicating the amount of voluntary contribution that will be required to attain the next lower rate. If the next lower rate is desired, the appropriate voluntary contribution must be made on or before January 10 for the voluntary to be applied to the current calendar year. Employers are limited to voluntary payments to reduce tax rate by one category. *Neb. Rev. Stat.* § 48-649 (5)

Reporting Units

When an employer has one Federal Identification Number, but operates two or more entities with separate liability

requirements, the agency will establish a master tax account number. Each one of these separate entities (reporting units) will have a subsidiary tax account number established under the master tax account number. This process allows for maintaining accurate labor statistics.

For experience rating purposes, the master account and all of the reporting units will be considered as one account.

A reporting unit may also be assigned to an employing entity based on the employer requesting separate reports.

MULTI-STATE EMPLOYMENT

Localized Workers

Individuals who perform all of their service for an employer within Nebraska must be reported to Nebraska, regardless of the state in which the worker resides. *Neb. Rev. Stat.* § 48-604

Individuals localized in Nebraska who occasionally perform temporary work outside of Nebraska that is incidental to their regular work should be reported to Nebraska.

Multi-State Workers

Individuals who customarily perform services for the same employer in Nebraska and one or more other states and are not "localized" (see above) are referred to as multi-state workers. These workers would be reported to Nebraska :

1. If the employee's base of operations is located in Nebraska.
2. If there is no base of operations and the place from which the service is directed or controlled is in Nebraska.
3. If the state of coverage cannot be determined by either of the first two tests and the worker performed some service and lived in Nebraska. *Neb. Rev. Stat.* § 48-604 (2)

Foreign Services

Services performed outside the United States or Canada by a citizen of the United States for an American employer would be covered under the Nebraska Employment Security Law if:

1. The employer's principle place of business in the United States is located in Nebraska; or
2. The employer has no place of business in the United States, but:
   a. The employer is an individual who is a resident of Nebraska; or
   b. The employer is a corporation which is organized under the laws of Nebraska; or
   c. The employer is a partnership or trust and the number of partners or trustees who are residents of Nebraska is greater than the number of partners who are residents of any other state; or
   d. None of the above criteria are met but the employer has elected coverage of the foreign worker. *Neb. Rev. Stat.* § 48-604 (3)

THE BENEFIT CLAIMS PROCESS

Initial Claim For Benefits

When an individual first contacts the Nebraska Claims Center to apply for Unemployment Insurance benefits, an initial claim is filed. Filing an initial claim establishes both the benefit year and the base period for that claim.

Benefit Year

The benefit year is the period during which the worker may be eligible to receive benefits payments. The benefit year begins the Sunday before the claim is filed, and runs for 52 calendar weeks. There is a maximum of 26 weeks of benefits within a benefit year. There may be less than 26 weeks payable if a disqualification reduces the total unemployment benefit amount. If benefits are exhausted, a new initial claim may not be filed until the benefit year is over. *Neb. Rev. Stat.* § 48-602 (3)

Base Period/Alternate Base Period

The base period is the one-year period for which the worker's wages are considered in determining benefit eligibility for an initial claim. The regular base period is the first four of the last five completed calendar quarters before the claim is filed. Effective July 1, 2011, when eligibility cannot be established for a regular base period claim, the last four completed quarters will be examined as an alternate base period claim. *Neb. Rev. Stat.* § 48-602 (1)

Employment Involved In A Claim

Any employer for whom a claimant has worked since the beginning of the base period may be involved in a claim. Additionally, any period of employment the worker has during the benefit year may result in that employer becoming involved. *Neb. Rev. Stat.* § 48-626

Claim Renewal and Additional Employment

A claim renewal occurs when a worker reopens an established benefit claim during a current benefit year. This follows an interruption in the claims series due to a period of employment or other reasons for ineligibility. *Neb. Admin. Code* 221, Chapter 3

Request To Employer For Separation Information/SIDES E-Response

Each employer involved in an unemployment claim is sent a "Request to Employer for Separation Information," Form UI-350 (See Appendix) after the claim is filed. **Responding to the request is the only opportunity to provide information about the worker's employment and separation which could affect chargeability to the employer's account.** *Neb. Admin. Code* 221, Chapter 3

Each request lists the name and Social Security Number of the worker who filed the claim, along with other information related to the claim. Employers are required to provide information within 10 calendar days in order to receive potential relief from charges to their

experience account in the case of a quit or discharge and maintain appeal rights.

SIDES E-Response speeds up the processing of separation information and allows employers to respond by clicking a link in their email and uploading supporting documents. Visit dol.nebraska.gov/SIDES for more information.

An employer may receive more than one request for a particular worker if that person returns to work and is separated again. Information on more than one separation may need to be reported in a single response. For example, if the worker was laid off, was rehired, and then later quit or was discharged, both separations would need to be reported.

Request for Wage Information

If the benefits claim becomes an alternate base period claim, the form UI-311 will be mailed to the employer for the purposes of gathering base period wages. (See Appendix) This form is mailed only if the employer has not yet reported wages of the worker.

Responding to the UI-311 does not replace quarterly tax reporting. If the employer fails to return the UI-311 by the due date, an affidavit statement of wages, pursuant to Neb. Rev. Stat. § 48-626 (2), will be sent to the claimant. Wages provided by the claimant, and used to establish eligibility, will be final as to amount. Any employer charges assessed will be based upon wage information provided by the claimant. It is, therefore, in the employer's best interest to respond with the requested information by the due date on form UI-311.

REGULAR BASE PERIOD/ALTERNATE BASE PERIOD **

Oct Nov Dec	Jan Feb Mar **	Apr May Jun **	Jul Aug Sep **	Oct Nov Dec **	Jan Feb Mar			
	Jan Feb Mar	Apr May Jun **	Jul Aug Sep **	Oct Nov Dec **	Jan Feb Mar **	Apr May Jun		
		Apr May Jun	Jul Aug Sep **	Oct Nov Dec **	Jan Feb Mar **	Apr May Jun **	Jul Aug Sep	
			Jul Aug Sep	Oct Nov Dec **	Jan Feb Mar **	Apr May Jun **	Jul Aug Sep **	Oct Nov Dec

End Box in Each Row Represents Quarter Claim Filed
Shaded Area Represents Regular Base Period Quarters Used to Determine Eligibility
** Represents Alternate Base Period Quarters used to Determine Eligibility

BENEFIT PAYMENT AMOUNTS

Minimum Earnings For Eligibility

In order to qualify for benefits, a worker must have been paid a minimum dollar amount (changes January 1st of each year) from all employment during the regular/alternate base period. Of this minimum amount, $800 must have been paid in one quarter and $1,850 in another quarter. Once these minimum requirements are met, the total number of weeks payable on the claim is determined by the total wages paid in the base period. (Total payable is one-third of base wages paid, not to exceed 26 weeks.) *Neb. Rev. Stat.* § 48-627 (5)

Weekly Benefit Amount

Unemployment benefits are paid on a weekly basis. The amount of a worker's weekly benefit is determined by the highest quarter of base period wages. The weekly benefit amount for a claim filed is calculated as half of the worker's average weekly wage, not to exceed one-half of the state average weekly wage as determined annually. Therefore, the individual's weekly benefit amount is computed by taking the total wage amount paid to the worker in the highest quarter of their base period, divided by 26 and rounded down to the next even dollar amount. *Neb. Rev. Stat.* § 48-624

Maximum Benefits Payable

The maximum amount of benefits payable on a claim is one third of the total of all base period wages, or 26 times the weekly benefit amount, whichever is less. This formula does not include the Extended Benefits which may be paid in times of extremely high unemployment. During a State Extended Benefit period, an employer may be charged for half of the maximum benefit amount. *Neb. Rev. Stat.* § 48-626

Employer Benefit Charges

Benefits paid on a claim are charged in inverse chronological order. That is, the employer who paid the most recent wages is charged for the first benefits paid, if the employer was determined chargeable. Therefore, an employer can receive charges over 1 1/2 years after the former employee worked there. When a claim includes Federal or Military employment, or employment in another state, benefits paid each week are charged on a percentage basis in the same proportion as base period wages from each employer.

A contributory employer who returns a "Request to Employer for Separation Information," form (UI-350) by the due date (10 calendar days from the date mailed to the employer) may qualify for relief from charges. To qualify for relief, the UI-350 or electronic response must provide information that the worker quit voluntarily without good cause or was discharged for misconduct, and this information must result in a disqualification.

If separation information is not returned on time, appeal rights will be denied on any adjudicated issue.

When it is determined by an adjudicator that a separation was due to one of these reasons, a 12, 13 or 14 week disqualification is imposed, and the maximum benefits payable are reduced accordingly. Nonprofit

employers or government entities with reimbursable accounts cannot qualify for charging relief, even though a disqualification may be imposed. *Neb. Rev. Stat.* § 48-652 *Neb. Admin. Code* 221, Chapter 3

REQUIREMENTS FOR BENEFIT ELIGIBILITY

The following list shows some of the requirements a worker must meet to be eligible for benefit payments.

Unemployed Or Partially Unemployed

No benefits are payable for any week during which a worker's earnings exceed the weekly benefit amount (WBA) on the claim. When a person reports earnings, 25% of their WBA is exempt and the remaining income is deducted dollar for dollar from the WBA. *Neb. Rev. Stat.* § 48-625

For example:

WBA = $300
Earnings = $200
25% of WBA exempt = $75
Remaining amount of $125 deducted from $300.
Benefits paid = $175.

Able To Work

Workers must be physically capable of performing work for which they are qualified by training and experience. Workers must be able to work at least four of the seven days of the benefit week. It is not necessarily required that they be able to perform the work involved in their most recent jobs. *Neb. Rev. Stat.* § 48-627 (3)

Available For Work

Workers' circumstances must be such that they are prepared to accept immediate, suitable employment with no undue restrictions. In addition, workers who are not returning to a regular employer or who do not find work through a union hiring hall must register for work and actively search for work. Workers must be available to work at least four of the seven days of the benefit week. *Neb. Rev. Stat.* § 48-627 (3)

Waiting Week

After filing a claim, the first week that is otherwise eligible for payment must be served as a waiting week. No benefits are paid for a waiting week. A week that is under disqualification cannot be used as a waiting week. *Neb. Rev. Stat.* § 48-627 (4)

BENEFIT DISQUALIFICATION

Under certain conditions, workers may be disqualified from receiving benefits for weeks that they are unemployed. Some of these conditions are listed below.

Voluntary Quit

If a worker is found to have quit a job without good cause, a disqualification is imposed for the week of the quit plus 2 or 13 weeks, as determined by an Adjudicator. In Nebraska, good cause can be established for quitting a job. *Neb. Rev. Stat.* § 48-628 (1)

These good causes are:

- Escape workplace or domestic abuse at the place of employment
- Non-work related illness or injury
- Accompany spouse to a different job or military duty station
- Employer-required relocation

- Accept previously secured insured work in the construction industry
- Accept a voluntary layoff to avoid bumping another worker
- Asked to perform an illegal act by the employer
- Unlawful discrimination or workplace harassment
- Unsafe working conditions
- Equity and good conscience

Neb. Rev. Stat. § 48-628.01

Discharge For Ordinary Misconduct

If a worker is discharged from a job for misconduct, a disqualification is imposed for the week of the discharge plus 14 weeks, as determined by an adjudicator.

In cases of misconduct, the burden of proof is on the employer. The employer must show that the worker was discharged for acts or omissions that: 1) damaged the employer's interests in relation to the employment, 2) the worker knew or reasonably should have known were contrary to the employer's interests, and 3) were willful or within the worker's control. Maximum benefits payable are also reduced when a disqualification is imposed for a discharge for ordinary misconduct. In addition to the 14 week disqualification, if a worker is discharged for being under the influence of alcohol or drugs while at work or on the work site, all wage credits earned as a result of that employment will be cancelled. *Neb. Rev. Stat.* § 48-628 (2)

Discharge For Gross Misconduct

If a worker is discharged for gross misconduct, all benefits payable based on wages earned before the date of discharge for such misconduct are cancelled. Gross misconduct is an act or omission that is willful and flagrant or unlawful. Examples might be theft or assault connected with the employment. *Neb. Rev. Stat.* § 48-628 (2)

Refusal Of Suitable Work

If a worker refuses suitable work, a disqualification is imposed for the week of the refusal plus 12 weeks, as determined by an Adjudicator. There must be a bona fide offer of work by an employer, or referral to work by Employment Services. Suitability is determined by considering the worker's training and experience and the conditions in the labor market. *Neb. Rev. Stat.* § 48-628 (3)

Labor Dispute

In general, workers are disqualified for weeks that they are unemployed due to work stoppage which results from a labor dispute. There are a number of special conditions which can affect the application of this disqualification to a particular case. *Neb. Rev. Stat.* § 48-628 (4)

Student

Full-time students regularly attending classes are disqualified from benefits unless they were also students at the time that they earned the majority of the wages in the base period of their claim. This disqualification does not apply to a student enrolled in a program of training which has been approved by the Commissioner of Labor. *Neb. Rev. Stat.* § 48-628 (7)

Receipt Of Other Payments

Certain types of payments are disqualifying or deductible from benefit payments. Such payments include vacation, holiday, bonus, severance, sick, or pension payments from an employer, and Worker's Compensation. *Neb. Rev. Stat.* § 48-628 (5)

Educational Institution Employees And Athletes

Employees of an educational institution are disqualified from receiving benefits based on their school employment during periods of unemployment between regular school terms if they have a contract or reasonable assurance of such employment for the next regular term. A similar disqualification applies to professional athletes between sports seasons. *Neb. Rev. Stat.* § 48-628 (8)

APPEALS

A written determination issued by an adjudicator concerning a question of benefit eligibility or charging of an employer's account may be appealed by an employer. An appeal must be in writing, must state that the determination is being appealed, and must be delivered and received within 20 days from the date the determination was mailed. The appeal should be sent to: Nebraska Appeal Tribunal, PO Box 98941, Lincoln, NE 68509 or faxed to 402-471-1734. It must include the name and Social Security number of the worker, the employer's name and address, (if appropriate), and must state the employer's reason for believing that the determination is in error. *Neb. Rev. Stat.* § 48-634 Appeals may be filed online through the UIConnect Benefit Center.

You may request a reconsideration and possible redetermination based on new information if provided either prior to or in conjunction with your appeal. Requesting a reconsideration of the determination will not delay or extend the statutory 20 day filing requirement for your appeal. *Neb. Rev. Stat.* § 48-631

Appeals will be heard before the Nebraska Appeal Tribunal which is an independent appeal authority. The employer, the claimant and the Commissioner of Labor are parties to each appeal. Each party may appear, present evidence, and cross examine opposing witnesses. Questions about the appeal process should be directed to the Nebraska Appeal Tribunal. *Neb. Rev. Stat.* § 48-635

PROGRAM INTEGRITY

Program And Trust Fund

Making every effort to assure that all laws, rules, regulations and policies are followed in all areas of the Office of Unemployment Insurance of the Nebraska Department of Labor is a normal part of daily operations. In spite of best efforts, situations and actions occur which through error or deliberate intention, the laws, rules, regulations, or policies are circumvented. In order to prevent, detect, and correct these situations, the Office of Unemployment Insurance maintains program and quality control operations. The components are Benefits Accuracy Measurement Unit, Benefit Payment Control Unit, Internal Security Unit, and Tax Performance System Unit, which give a four-pronged approach to the

accomplishment of the primary mission which is protecting the integrity of the Unemployment Insurance Program and Trust Fund.

Benefit Payment Control

The mission of the Benefit Payment Control Unit (BPCU) is to ensure the correctness of Unemployment Insurance benefit payments and the integrity of the Unemployment Insurance Trust Fund through the prevention, detection, prosecution, and collection of benefit overpayments.

To accomplish this mission, several overpayment detection methods are utilized. Our main focus is on two computerized cross match systems which match benefit payments against the quarterly wage and new hire reports submitted by Nebraska employers and a nationwide crossmatch system.

Whenever a potential conflict of benefits paid and earnings reported or new hire information is detected through automated matches, an audit form is mailed to the employer involved requesting a breakdown of wages. The fact that an audit is mailed does not necessarily mean the employer to whom the audit is sent is being charged for benefits paid. An overpayment can not be determined until the earnings information provided by the employer on the audit form can be compared to the benefits actually paid. Please read the instructions on the audit form carefully before completing the information requested. (See Appendix) Employers can respond to audits through the UIConnect Benefit Center.

Any information you, as an employer or as a private individual, have concerning persons who are drawing or attempting to draw Unemployment Insurance benefits to which they may not be entitled (particularly if they are employed while drawing benefits) can and should be reported to personnel at the nearest Nebraska Department of Labor office or the Benefit Payment Control Unit at the address at the end of this handbook. BPCU telephone number is 402.471.2865. Our e-mail address is NDOL.BPCUContact@nebraska.gov.

Internal Security

The Internal Security Unit is charged with the responsibility of protecting the Office of Unemployment Insurance assets, including the Unemployment Insurance Trust Fund by the prevention, detection and investigation of fraud, waste and abuse outside the scope of the Benefit Payment Control operations. Any information concerning fraud, waste or abuse not involving Unemployment Insurance claimants should be provided to the Internal Security Unit at the address listed at the end of this manual. Unit phone number is 402.471.9986. Source and information provided is held in strict confidence in accordance with the Nebraska State Employment Security Law and the Privacy Act of 1974.

Benefit Accuracy Measurement

Nebraska participates in a statistical survey of the Unemployment Insurance system benefit payments and denials. The Benefit Accuracy Measurement Unit (BAM) randomly selects for audit a specific number of claims each week. BAM investigators review and verify all data related to the case file and conduct an investigation gathering new information from claimants, employers and other sources when necessary to determine if payments

or denials are proper or improper. Areas investigated include, but are not limited to, base period wages reported by employers, the reasons for separation or reduction in working hours, claimant ability and availability for work, claimant work search activity, and earnings reported during the benefit year.

Most benefit payments and denials are determined to be proper. When improper payments or denials are discovered, the BAM investigator may make corrections on the claim or forward it to the appropriate unit for corrections. BAM records the number, cause, and responsibility for the errors. As a statistical survey based on a random sample, the results are projected to determine improper payment or denial rates.

The data accumulated by the BAM Unit is beneficial to the Department of Labor in determining if corrective action or program enhancements can increase the effective and efficient administration of the Unemployment Insurance system, and for maintaining the integrity of the Unemployment Insurance Trust Fund. Selected employers are required to participate in the investigation pursuant to Nebraska Employment Security Law 48-612.

Tax Performance System

The Tax Performance System (TPS), formerly Revenue Quality Control, implemented by the Office of Unemployment Insurance, is a federally-mandated program intended to assist state administrators in improving Unemployment Insurance (UI) Tax operations. The program monitors the federally-mandated computed measures for Cashiering, Collections, Report Delinquency and Status tax functions. These computed measurers provide the state with statistical analysis of the tax system.

TPS is designed as a cost effective means of evaluating UI Tax operations. TPS measures the timeliness, completeness, and accuracy of primarily internal functions, (status, cashiering, report delinquency, collections, field audits, and account maintenance), performed by the UI Tax operation.

The Nebraska Worker Training Program

The Nebraska Worker Training Program provides grants to employers to help train, retrain, or upgrade skills of existing Nebraska workers. Any private, for profit employer who contributes to the State Unemployment Insurance Trust Fund (SUIT) is eligible. Reimbursable employers may participate if partnered in a consortia with contributory employers, provided a significant percentage of those being trained come from contributory employers.

Training grants are awarded quarterly on a competitive basis to employers. Employers provide matching contributions such as employee wages, equipment or space rental. Employers determine the training needed and propose training providers. A few examples of past proposals include:

- Diagnostics and repairs
- Safety
- Apprenticeship training
- Lean manufacturing
- Team leadership

Applications and grant closeout consist of simple one page outlines. Draft applications may be faxed for review up until their deadlines. Technical assistance is available upon request. You can receive additional information by contacting your local Nebraska Department of Labor office or calling the program office directly at 402.471.9977.

Nebraska Department of Labor offers a range of services that help you compete in a changing marketplace. We offer the tools and services to help your business succeed.

Employment and Training Services

The Nebraska Department of Labor system provides services to businesses through offices across the state and through online resources available at dol.nebraska.gov.

The following are highlights of just some of the resources designed to assist you with your employment and training needs.

NEworks

Post jobs and search resumes 24/7. This online resource offers businesses the opportunity to post customized job descriptions that will attract employees with the skills you need. You can also search an ever growing database of resumes. neworks.nebraska.gov

Recruiting and Referral Services

When you post your job order with us, our skilled and professional staff will assist you in the job application, interviewing and background check processes.

Learn how you can customize these services for your local business needs by calling your local Department of Labor office. Our staff can also collect applications and perform background checks for a small fee.

Job Training Resources

The following services are available to help train workers for the skills that your business needs. Our job training services help you recruit and retain a quality workforce.

On-the-Job Training

Individuals are simultaneously hired and trained by the employer. The employer may receive reimbursement of training costs up to 50%.

Vocational Training

Classroom training is provided in high-demand occupations through local community colleges, universities and private training institutions whose coursework meets eligibility criterion.

Work Experience

This is designed for new or returning entrants to the labor market. Individuals participate in short-term work assignments, job shadowing or internships with public and private entities.

Education Services

NEworks offers a comprehensive, online listing of training providers, programs and demographic information for the entire state. The easy to use, searchable interface provides the field of study each training provider offers by occupation title.

Layoff Assistance

We offer retraining opportunities and job placement assistance tailored to the needs of businesses and the laid-off employees. The Rapid Response unit can help a business successfully manage a mass layoff. If the layoff is the result of foreign competition, additional training assistance may be available.

NEBRASKA DEPARTMENT OF LABOR LOCATIONS

AMERICAN JOB CENTERS

LINCOLN
1111 O Street, Suite 205 (68508)
Phone: 402.441.1660
Fax: 402-441-6038

GRAND ISLAND
203 E. Stolley Park Rd., Ste. A (68801)
Phone: 308-385-6312
Fax: 308-385-6029

OMAHA
Heartland Workforce Solutions
5752 Ames Ave. (68104)
Phone: 402-444-4700

NDOL LOCATIONS

ALLIANCE
302 Box Butte Ave. (69301)
Phone: 308.763.2935
Fax: 308.763.2936

BEATRICE
5109 W. Scott Rd., Ste. 413 (68310)
Phone: 402.223.6060
Fax: 402.223.6088

COLUMBUS
3100 23rd St., Ste. 22 (68601)
Phone: 402.564.7160
Fax: 402.563.2715

HASTINGS
2727 W. 2nd St., Ste. 338 (68901)
Phone: 402.462.1867
Fax: 402.462.1896

LEXINGTON
1501 Plum Creek Parkway, Ste. 3 (68850)
Phone: 308.324.2064
Fax: 308.324.6320

LINCOLN
1111 O St., Ste. 222 (68508)
Phone: 402.471.2275
Fax: 402.471.9776

NEBRASKA CITY
917 Wildwood Lane, Room 104 (68410)
Phone: 402.873.3384
Fax: 402.873.3552

NORFOLK
105 E. Norfolk Ave., Ste. 100 (68701)
Phone: 402.370.3430
Fax: 402.370.4431

NORTH PLATTE
306 E. 6th, Ste. 140 (69101)
Phone: 308.535.8320
Fax: 308.535.8085

OMAHA
5717 F St. (68117)
Phone: 402.595.3000
Fax: 402.595.2701

SCOTTSBLUFF
505A Broadway, Ste. 300 (69361)
Phone: 308.632.1420
Fax: 308.632.1414

YORK
510 Lincoln Ave. (68467)
Phone: 402.362.5891
Fax: 402.362.5901

DIRECTORY OF TAX REPRESENTATIVES

There are qualified tax representatives to answer your inquiries regarding unemployment insurance tax problems. Inquiries may be directed to the following:

LINCOLN
Jim Kubovy, UI Field Manager
Walter Malson, UI Program Supervisor
Kelly Slama
Trish Heimann
Lori Enstrom
Kendrick Marshall
Keith Riley

550 South 16th St.
P.O. Box 94600 (68509)
Phone: 402.471.9835
Fax: 402.471.9994

NORFOLK
Kristy Ralph
Chad Jochum

105 East Norfolk Ave., Suite 120 (68701)
Phone: 402.370.4408 (Kristy)
Phone: 402.370.4409 (Chad)
Fax: 402.370.4414

NORTH PLATTE
Mike Rich
Liz Evans

306 E. 6th St., Suite 160 (69101)
Phone: 308.535.8177 (Mike)
Phone: 308.535.8337 (Liz)
Fax: 308.535.8085

SCOTTSBLUFF
Barb Fritzler

505A Broadway, Ste. 300 (69361)
Phone: 308.632.1411
Fax: 308.632.1414

GRAND ISLAND
Mike Gauthier

203 E. Stolley Park Rd., Ste. A (68801)
Phone: 308.385.6327
Fax: 308.385.6081

OMAHA
Eric Robinson, UI Program Supervisor
Gerald Britt, Jr.
Merry Hinton
Mark Schumacher
Tom Zadina
Monty McClean
Ashley Drake
Artez Young

1313 Farnam Street, Rm. 200 (68102)
Phone: 402.595.3089
Fax: 402.595.3114

HASTINGS
Jayne Van Emmerik

Landmark Center
2727 W. 2nd St. (68901)
Phone: 402.462.1871
Fax: 402.462.1896

For inquiries covering claims or claims processed call:
402.458.2500

Application For An Unemployment Insurance Account Number
UI Form 1 (Front)

STATE OF NEBRASKA
DEPARTMENT OF LABOR
UNEMPLOYMENT INSURANCE TAX
P.O. Box 94600
Lincoln, NE 68509-4600
Phone: 402.471.9898
Fax: 402.471.9994

UI Form 1

Official Use Only		
Employer Number		
Liable Number		
Predecessor Liable Number		
Liable/Merge Date	Qualify YRQ	Reviewer

APPLICATION FOR AN UNEMPLOYMENT INSURANCE TAX ACCOUNT NUMBER

COMPLETE ALL ITEMS
(NAC 220, Chapter 12)
or register at dol.nebraska.gov/UIConnect

1. Legal Name (Individual, Partnership, Corporation, LLC Name)	
2. Trade Name Doing Business As (List all Names)	
3. Mailing Address (Street, City, State, Zip Code)	Attention Phone Number
4. Business Location in Nebraska (Street, City, State, Zip Code) Attach List if Multiple Locations	Attention Phone Number
5. If applicable, provide previous Nebraska Unemployment Insurance Tax Account Number	Business Website
6. Type of Organization ☐ Individual ☐ Governmental ☐ Partnership ☐ Limited Liability Company (LLC) Taxed as: ☐ Corporation ☐ Single Member (LLC) _____ State of Incorporation ☐ Partnership (LLC) (i.e. NE, IA, WY) ☐ Corporation (LLC) ☐ Other specify _____	7. Do you hold an exemption from Federal Income Taxes as a non-Profit Organization described under section 501 (c)(3) of the IRS Code? ☐ Yes ☐ No If yes, attach a copy of your exemption with this application 8. Are you a PEO/employee leasing company? ☐ Yes ☐ No If yes, attach a list of client companies served in Nebraska.

9. Federal Identification Number	10. Are you required to file the Federal Unemployment Tax Return (FUTA)? ☐ Yes ☐ No	11. Date of first payroll in Nebraska (include officer remuneration):

12. Enter the information for owners, partners, corporate officers, or members (if more than 3, attach list)

Social Security Number	Full Name (First, Middle Initial, Last)	Title	Home Address (Street, City, State, Zip Code)

The following information will determine your tax rate
(Neb. Rev. Stat. §48-649)

13. Describe the primary business activity in Nebraska. (For example: Retail, Service, Agriculture, Construction, Manufacturing, etc.)

14. Describe the major products produced/sold or service performed in Nebraska. (For example: Groceries, Clothing, Food Service, Health Care, Grain, Livestock, Roofing, Landscaping, Auto Parts, Computer Software, etc.)

15. Did you incorporate, purchase, lease or assume all or any part of an existing Nebraska business from another business entity? If yes, you must complete 16-24 on the reverse side. If no, skip to number 25 on the reverse side. ☐ Yes ☐ No

Also Complete Reverse Side

Form UIF01 Rev. 02-13-2015

The purpose of this report is to provide information for this agency to determine an employer's liability or non-liability under the Nebraska Employment Security Law.
Available on Web: dol.nebraska.gov Click on UIConnect.

Application For An Unemployment Insurance Account Number
UI Form 1 (Back)

16. Indicate nature of transaction ☐ Purchase of existing business ☐ Incorporation of existing business ☐ Reorganization of existing business ☐ Merger with existing business ☐ Lease ☐ Other _____ | Date of Acquisition

17. Previous Owner's Legal Business or Individual Name | DBA or Trade Name, if different from Legal Name

18. Previous Owner's Address (Street, City, State, Zip Code) | Contact Name | Phone Number

19. Previous Owner's Unemployment Insurance Tax Account Number | Previous Owner's Federal Identification Number

20. Did you acquire ALL or PART of the business? (Acquisition of one of several locations in Nebraska is considered PART of the business) If you reorganized PART of the Nebraska business named in number 17, provide explanation: ☐ ALL ☐ PART

21. Are you serving the same customers and/or offering the same service or product as the previous owner? ☐ Yes ☐ No

22. Are you hiring the previous owner's Nebraska workers? ☐ Yes ☐ No

23. **For a transfer of experience account, check one:**
- ☐ Application is hereby made for a transfer of the experience account.
- ☐ Do not desire a transfer of the experience account.
- ☐ Undecided. (120 days from the legal date of acquisition to make a decision.)

24. Will the previous owner remain in business in Nebraska? ☐ Yes ☐ No | If no, date of last payroll.

If yes, what is the present location of previous owner? Include address (street, city, state, zip code) and phone number, if available. | If yes, how many workers will remain with the previous owner?

Complete the section(s) below that apply to your business in Nebraska.

25. Since the date of first payroll in Nebraska, has your business had a total payroll of $1,500 (including officers) or more in any calendar quarter, or do you anticipate in future quarters? ☐ Yes ☐ No | Specify Year / Quarter

26. Since the date of first payroll in Nebraska, has your business had one or more workers on any part of a day, in twenty (20) different weeks, or do you anticipate in future quarters? ☐ Yes ☐ No | Last Date of 20th week

27. DOMESTIC (household nature) - Since the date of first payroll in Nebraska, have you paid $1,000 or more in cash wages in a calendar quarter, or do you anticipate in future quarters? ☐ Yes ☐ No | Specify Year / Quarter

28. AGRICULTURE - Since the date of first payroll in Nebraska, did you employ ten (10) workers (including officers) on some part of a day in twenty (20) different weeks during a calendar year? ☐ Yes ☐ No | Last Date of 20th week

OR did you have a gross payroll in the amount of $20,000 (including officers) in a calendar quarter, or do you anticipate in future quarters? ☐ Yes ☐ No | Specify Year / Quarter

29. NON-PROFIT 501 (c)(3) - Since the date of first payroll in Nebraska, did you employ four (4) or more individuals on any part of a day, in each of twenty (20) different weeks, or do you anticipate in future quarters? ☐ Yes ☐ No | Last Date of 20th week

30. If you are liable and your establishment is a non-profit organization exempt under Section 501 (c)(3) of the Internal Revenue Code, or governmental, choose one:

- ☐ Contributory employer: As a contributory employer, quarterly expenses are limited to the taxable wages multiplied by the employer's tax rate. There may be unemployment insurance combined tax due each quarter.
- ☐ Reimbursable employer: As a reimbursable employer, you are required to file quarterly tax and wage reports. Expenses are incurred only when a former worker is paid benefits. The expenses may be 26 times the worker's weekly benefit amount.

I certify that the information provided in this report is true and correct to the best of my knowledge and belief.

Read & Sign Here

Preparer's Name (please print)	Title
Email Address	Phone Number
Signature	Date

Form UIF01B Rev. 01-05-2015

Available on Web: dol.nebraska.gov Click on UIConnect.

Employer's Quarterly Report
Form UI-11T (Combined Tax Report)

DO NOT STAPLE

STATE OF NEBRASKA
DEPARTMENT OF LABOR
UNEMPLOYMENT INSURANCE
PO BOX 94600
LINCOLN, NE 68509-4600
PHONE: 402.471.9898
FAX: 402.471.9994

YR	QTR

Employer Tax Account No.

Federal I. D. No.

1. FOR EACH MONTH, REPORT THE NUMBER OF COVERED WORKERS WHO WORKED DURING OR RECEIVED PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE MONTH.

IF NONE, ENTER "0"

COMBINED TAX REPORT UI-11T

File at **dol.nebraska.gov/UIConnect**

Employers with a payroll equal to or exceeding $100,000 per year are required to file and pay electronically Neb. Rev. Stat. §48-648.

	Dollars	Cents
2. Gross wages paid for covered employment during the quarter (401K plans are included in gross wages) (125 cafeteria plans are NOT included) *Amount here must equal Total on Wage Report.*	$	
3. Wages paid each individual worker in excess of: $9,000 (See instructions on back)	$	
4. Total Taxable Wages (subtract item 3 from item 2)	$	
5. Your COMBINED TAX Rate is		%
6. Enter COMBINED TAX PAYMENTS DUE for this quarter. Multiply item 4 by **(When this line is less than $5.00, do not include payment.)**	$	
7. Less previous overpayment (if applicable)	$	
8. Adjustment (Attach Explanation)	$	
9. Total Amount Due: (Subtract 7 from 6, add or subtract 8 from that total) **Make check payable to Nebraska U.C. Fund**	$	
10.		

Print Preparer's Name Email Address Phone Date

To change address, out of business notification, selling of business, etc, use dol.nebraska.gov/UIConnect

THIS DOCUMENT MUST BE FILED WITH THE WAGE REPORT UI-11W

Form UI11T Rev. 01-09-2015

All liable employers are required to complete the above Quarterly Tax Document. This document is submitted with the Quarterly Wage Report UI-11W. Available at dol.nebraska.gov. Click on UIConnect.

Employer's Quarterly Report
Form UI-11W (Combined Wage Report)

STATE OF NEBRASKA
DEPARTMENT OF LABOR
UNEMPLOYMENT INSURANCE
PO BOX 94600
LINCOLN, NE 68509-4600
PHONE: 402.471.9898
FAX: 402.471.9994

YR	QTR

Employer Tax Account No.

Federal I. D. No.

File at dol.nebraska.gov/UIConnect

WAGE REPORT UI-11W

Report gross quarterly wages paid to each worker. INCLUDE 401K plan
DO NOT include Section 125 Cafeteria plan. Total of all pages reported must equal Line 2 Gross Wages on Combined Tax Report.

Page _____ of _____

THIS DOCUMENT MUST BE FILED WITH THE COMBINED TAX REPORT UI-11T

Social Security Number			Worker Name	Gross wages paid each covered worker in this quarter	
000	00	0000	Last Name, 1st Initial, 2nd Initial	Dollars	Cents
			TOTAL OF THIS PAGE		
			TOTAL OF ALL PAGES		

Print Preparer's Name	Email Address	Phone	Date

Form UI11W Rev. 01-09-2015

This form provides each employee's Social Security number, name and quarterly gross wages. Available at dol.nebraska.gov. Click on UIConnect.

Notice of Change

UI Form 37NC

STATE OF NEBRASKA
DEPARTMENT OF LABOR
UNEMPLOYMENT INSURANCE TAX
PO BOX 94600
LINCOLN, NE 68509-4600

Phone: 402.471.9898
Fax: 402.471.9994

EMPLOYER'S NOTICE OF CHANGE

Employer Account Number
Federal Id Number
Employer Name

Return this form only if there are changes,

or submit at dol.nebraska.gov and click on UIConnect

1. Change in Legal Name, Trade Name, Address and/or Federal Employer Identification Number.		
Effective Date of change:	Mailing address changed to: (Street, City, State, Zip Code)	
Legal Name changed to:		
Trade Name Doing Business As changed to:	Phone Number changed to:	Business Location changed to: (Street, City, State, Zip Code)
Additional Nebraska locations added. Attach list providing full name and address of each location.	**If Federal Employer Identification Number (FEIN) has changed for any reason, complete "Change of Ownership" section 3 below.**	

2. Request Account to be Placed on Inactive Status.		
Closed business. Date last wages paid: Reason closed: If sold, transferred or incorporated complete "Change of Ownership" section 3.	BANKRUPTCY INFORMATION-If Applicable	
	Bankruptcy Petition #	State/District where filed
Operate without workers in Nebraska. Provide explanation: Corporate officer remunerations **are** wages and **are** reportable and taxable.	Use Subcontractors. Provide names, trade names, addresses and phone numbers of each. Attach list if necessary.	
Other. Provide explanation:		

3. Change of Ownership – includes sale, merger, transfer, lease, incorporation.	**New FEIN:**	
Type of change ☐ Entire Business Sold ☐ Incorporation of existing business ☐ Reorganization of existing business ☐ Merger with existing business ☐ Stock Ownership Change (Provide list of officers) ☐ Other _____		Date of Acquisition
Were services performed after the date of acquisition? ☐Yes ☐ No If yes, explain		
New Owner's Legal Business or Individual Name	New Owner's DBA or Trade Name, if different from Legal Name	
New Owner's Address (Street, City, State, Zip Code)	Contact Name	
	Phone Number	
Partial Sale Only – Explain what portion(s) of the business was acquired and the percentage of total business acquired. _____ What portion of the business do you still operate? _____ Will any of your workers be employed by the new owner listed above? ☐ Yes ☐ No If yes, how many? _____		

I certify that the information provided in this report is true and correct to the best of my knowledge and belief.

Preparer's Name (please print)	Title	Phone Number
Signature		Date

Revised 1/13

The Notice of Change document is completed by employers notifying the Department of any changes to their UI tax account. Available at dol.nebraska.gov. Click on UIConnect.

Employer's Report On Change Of Ownership
UI-Form 37 (To Be Completed By Predecessor)

STATE OF NEBRASKA
DEPARTMENT OF LABOR
UNEMPLOYMENT INSURANCE TAX
PO Box 94600
LINCOLN, NE 68509-4600
Phone: 402.471.9898
Fax: 402.471.9994

UI Form 37

Official Use Only	
Predecessor Liable Number	
Employer Number	
Successor Liable Number	
Transfer Date	Reviewer

EMPLOYER'S REPORT ON CHANGE OF OWNERSHIP

(Neb. Admin. Code 220, Chapter 6)
(To be completed by the previous owner)

1. Type of Change ☐ Entire Business Sold ☐ Reorganization of existing business ☐ Stock Ownership Change (Provide list of officers) ☐ Other _____ ☐ Incorporation of existing business ☐ Merger with existing business — Date of Acquisition

2. How was the business acquired? ☐ Purchase ☐ Lease ☐ Franchise ☐ Merger ☐ Other, please explain

3. Did the new owner acquire the organization or assets of your business? ☐ Yes ☐ No

4. Is the new owner serving the same customers and/or offering the same service or product? ☐ Yes ☐ No

5. Were services performed for your business after the date of change? ☐ Yes ☐ No If yes, please explain

6. Will you start or acquire another business after the date of change? ☐ Yes ☐ No

7. New Owner's Legal Business or Individual Name | New Owner's DBA or Trade Name, if different from Legal Name

New Owner's Address (Street, City State, Zip Code) | Contact Name | Phone Number

8. If Partial Sale Only - Explain what portion(s) of the business was acquired and the percentage of total business acquired.

_____

_____

What portion of the business do you still operate? _____

9. Will any of your workers be employed by the new owner listed above? ☐ Yes ☐ No If yes, how many? _____

10. Contact information for previous owner | Contact Name | Phone Number | Address (Street, City State, Zip Code)

I certify that the information provided in this report is true and correct to the best of my knowledge and belief.

Preparer's Name (please print)	Phone Number
Preparer's Title	
Signature	Date

Form UIF37 Rev. 04-23-2015

The purpose of this report is to provide information for this agency to determine if an employer's account may be transferred to the successor. Available at dol.nebraska.gov Click on UIConnect.

Statement of Benefit Charges
Form UI 87A

STATE OF NEBRASKA
DEPARTMENT OF LABOR
UNEMPLOYMENT INSURANCE
PO BOX 94600
LINCOLN, NE 68509-4600
Phone: 402.471.9910 FAX: 402.458.2595

UI Form 87A

STATEMENT OF BENEFIT CHARGES PAID

This report is for:

YR QTR

Employer Tax Account No.

Neb. Rev. Stat. §48-651. The benefits charged to the account were based upon prior determination of the Unemployment Insurance Benefits Unit. Additional account information can be located at **dol.nebraska.gov/UIConnect**

SOCIAL SECURITY NUMBER	WORKER'S NAME	BENEFITS PAID

Form UIF87A Rev. 04-23-2015

This form is mailed at the end of each quarter to those employers who have benefits charged against their account during the past calendar quarter.

Reimbursable Benefit Charge Billing
Form UI-87R

STATE OF NEBRASKA
DEPARTMENT OF LABOR
UNEMPLOYMENT INSURANCE
PO BOX 94600
LINCOLN, NE 68509-4600

REIMBURSABLE BENEFIT CHARGES

UI Form 87R

DR

This statement is for:
YR **QTR**

DUE

Employer Tax Account No.

1. Total benefit charges this quarter (see detail listing below)	*	$
2. Credit on file		$
3. Previous balance due with interest computed to		$
4. Remit Amount	**Pay at dol.nebraska.gov/UIConnect or make check payable to Nebraska UC Fund**	$

DETACH HERE AND MAIL WITH REMITTANCE

KEEP FOR YOUR RECORDS

For Inquiries on Benefit Charges:
Phone: 402.471.9910
Fax: 402.458.2595

For Inquiries on Payments:
Phone: 402.471.9898

You have elected to reimburse the department for benefits paid to your former employees rather than make quarterly combined tax payments. As per Neb. Rev. Stat. §48–652, each employer who has elected reimbursements in lieu of contributions shall be billed and shall be liable for the amount of charges. These charges were paid by the Department based upon prior determinations of the Unemployment Insurance Benefits Unit.

REIMBURSABLE BENEFIT CHARGES

YR	QTR	Employer Tax Account Number

SOCIAL SECURITY NUMBER	WORKER'S NAME	BENEFITS PAID
	* **TOTAL OF ALL PAGES**	

Form UI-87R Rev. 04-23-2015

This form is mailed at the end of each quarter to reimbursable employers who have benefits charged against their account during the past calendar quarter. The top portion is returned with the remittance.

Delinquent Statement
Form UI-25

PLEASE RETURN THIS PORTION WITH YOUR REMITTANCE

STATE OF NEBRASKA
DEPARTMENT OF LABOR
UNEMPLOYMENT INSURANCE
P.O. Box 94600
Lincoln, NE 68509-4600
Phone: 402.471.9898
Fax: 402.471.9994

DELINQUENT STATEMENT

UI Form 25

Employer Tax Account No.	Federal I.D.

DR

Official Use Only

If this box has no amount due see below.

The total amount due must arrive by to avoid additional interest.

This statement does not include amounts for transactions received after billing date of .

DETACH HERE AND MAIL WITH REMITTANCE

KEEP THIS PORTION
FOR YOUR RECORDS

Employer Tax Account No.

ITEMIZED DELINQUENT STATEMENT

File and pay electronically at **dol.nebraska.gov/UIConnect**

			PAYMENTS RECEIVED APPLIED AS SHOWN			AMOUNTS DUE		
YRQ	DATE RECEIVED	RATE	COMBINED TAX PAID	PENALTY PAID	INTEREST PAID	COMBINED TAX	PENALTY	INTEREST

CURRENT AMOUNT DUE

MAKE CHECK PAYABLE TO: NEBRASKA UC FUND

Form UIF25 Rev. 04-23-2015

The Delinquent Statement is mailed every month to employers who have delinquent taxes or delinquent tax/wage reports.

Combined Tax Rate Notice
Form UI-128

STATE OF NEBRASKA
DEPARTMENT OF LABOR
UNEMPLOYMENT INSURANCE
P O BOX 94600
LINCOLN, NEBRASKA 68509-4600
402.471.9898

COMBINED TAX RATE NOTICE

Employer Account No.	Federal I. D. No.

DATE OF MAILING

NOTICE OF YOUR COMBINED TAX RATE FOR

COMBINED TAX RATE	DECIMAL EQUIVALENT
%	

TAXABLE WAGE BASE: $

Combined tax rate according to Neb. Rev. Stat. Sec. 48-649; **if applicable,** based upon the following formula:

RESERVE BALANCE AS OF OCTOBER 31,		AVERAGE TAXABLE PAYROLL		RESERVE RATIO		COMBINED TAX RATE
	Divided by		=	%	=	%

1) RESERVE BALANCE CALCULATION
Previous Reserve Balance + Contributions Received * +/- Benefits Charged +/- Adjustments
RESERVE BALANCE

3) AVERAGE TAXABLE PAYROLL
_____ =
Periods

2) RESERVE RATING QUARTERS	CONTRIBUTIONS RECEIVED*	BENEFITS CHARGED
4th Qtr		
1st Qtr		
2nd Qtr		
3rd Qtr		
TOTAL		

4) TAX RATING PERIOD	TAXABLE PAYROLLS
TOTAL	

* Payments allocated to SUIT are not credited to reserve balance.

DETAILED EXPLANATION ON REVERSE SIDE

AN APPEAL OF THIS COMBINED TAX RATE NOTICE MAY BE FILED WITHIN THIRTY DAYS OF THE DATE OF MAILING ACCORDING TO NEB. REV. STAT. SEC. 48-650 OF THE NEBRASKA EMPLOYMENT SECURITY LAW.

Form UI128A Rev 11-15-2012 ETSARATA

The purpose of this form is to inform employers of their combined tax rate for the year and if qualified offer them an opportunity to make a voluntary contribution to lower their tax rate.

Application For Refund
Form UI-26

STATE OF NEBRASKA
DEPARTMENT OF LABOR
UNEMPLOYMENT INSURANCE TAX
P O Box 94600
LINCOLN, NE 68509-4600
Phone: 402.471.9898
Fax: 402.471.9994

APPLICATION FOR COMBINED TAX REFUND

UI Form 26

Official Use Only	
Employer Account No.	Federal I.D. No.

- ☐ Account inactive
- ☐ Too large for use in a reasonable time
- ☐ Employer determined non-subject
- ☐ Approved by Tax Administrator
- ☐ Other_____

Claim #

In accordance with Neb. Rev. Stat. Sec. 48-660, application is hereby made for a refund in the amount of $

Printed Name	Authorized Signature	Phone Number

Indicate mailing address below if different from address shown above:

Mailing address changed to: (Street, City, State, Zip Code)

Treasurer hereby approves the claim as requested.

Treasurer, UI Trust Fund	Date

Additional account information can be located at **dol.nebraska.gov and click UIConnect**

Allow 6-8 weeks to receive refund.

UIF26 Rev. 05-03-2013

The purpose of this form is to inform employers that they have a credit balance and give them the opportunity to receive a refund.

Notice of Adjudicator's Determination
Form UI-410

Nebraska Department of Labor
Office Of Unemployment Insurance

Date Mailed

Notice of Adjudicator's Determination

PHONE #
FAX #

SSN:

BYE:

ISSUE:

ADJUDICATOR:

CLAIMANT NAME:
EMPLOYER:

ACCOUNT NUMBER:

WEEKLY BENEFIT AMOUNT	MAXIMUM DOLLARS PAYABLE	TOTAL DOLLARS REDUCED	BALANCE PAYABLE

Form UI-410 Rev. 07-09-2012

This form notifies the employer and applicant of the adjudicator's determination of Unemployment Insurance benefit eligibility following the investigation into any contested claim.

Request For Separation Information
Form UI 350

Request to Employer for Separation Information

* IMPORTANT *
This form must be received by 12:00 Midnight Central Time on:

DUE DATE

RETURN ADDRESS
Nebraska Department of Labor - Unemployment Insurance Benefits
P.O. Box 94600
Lincoln, NE 68509-4600
FAX #: 402.458.2595
Or dol.nebraska.gov - click UIConnect
INQUIRIES: 402.458.2500

INSTRUCTIONS: The claimant named below has filed a claim for Unemployment Insurance Benefits. Because our records indicate you employed the claimant, we are requesting separation and payment information on this form to determine eligibility for benefits. If you are a contributory employer (tax paying), your account may receive **non-charging** by furnishing separation information for a voluntary quit or misconduct. This document must be completed in its entirety and received by the **DUE DATE** for consideration of non-charging and rights of appeal. If this form is not returned, the claim will be determined based on available information and appeal rights will be denied on any adjudicated issue.

Social Security Number	Claimant's Name		
Eff. Date	BYE Date	Date Mailed	Employer Account No.

THIS FORM APPLIES TO EMPLOYMENT THIS CLAIMANT HAD AFTER:
PLEASE COMPLETE THE INFORMATION REQUESTED IN EACH OF THE ITEMS NUMBERED 1 THROUGH 7.

☐ If this box is marked, this claimant has reopened an established benefit claim. This request is your only opportunity to furnish separation information for a voluntary quit or misconduct. Chargeability for any future claim based on this employment is determined at this time. (Neb. Admin. Code 221, Chapter 3)

1. First day worked _____ 2. Last day worked _____

3. Location of work _____

4. Explain why the claimant is no longer working for you. If the employment separation was for reasons other than **LACK OF WORK**, give details of **EACH** separation, and the separation dates if different than the last day of work above. You may attach copies of any related documents, such as company policies, written warnings, a resignation notice, etc. If needed, attach additional sheets.

_____

_____

5. Do you expect to recall this claimant to work? ☐ NO ☐ YES - Give approximate date of recall: _____

6. Show below any payment made to this claimant ON or AFTER the separation date. This information is required by the DUE DATE to retain your rights of appeal.

Payment Type	Amount	Date Paid	Dates of Period Covered
Vacation Pay	$		_____ Hrs. - From _____ To _____
Severance Pay	$		_____ Hrs. - From _____ To _____
Bonus	$		Type _____ Usual Wage $ _____ per _____
Company Pension	$		Started _____ Company Contributed _____%
Other Payments	$		Describe:

7. I hereby certify that the information provided on this form is true and correct to the best of my knowledge.

Print Name: _____ Title: _____

Signature: _____ Date: _____

Business Phone (_____) _____ Business Fax (_____) _____

You will receive a formal Notice of Determination for any separation subject to adjudication under provisions of the Nebraska Employment Security Law. (Neb. Rev. Stat. §48-628; §48-628.01)

Form UI-350 Rev. 01-14-2013

This form gives the employer the opportunity to provide information concerning the separation of an employee who has filed a claim for unemployment benefits. SIDES (State Information Data Exchange System) E-Response allows employers to receive emails instead of paper forms and respond electronically. Register for E-Response under the Benefit Center tab at dol.nebraska.gov/UIConnect.

Unemployment Insurance Benefit Payment Audit
Form-BPC 270.08

BPC 270.08B
REV. 05-02-2013

UNEMPLOYMENT INSURANCE BENEFIT PAYMENT AUDIT DATE MAILED:

00008

The Nebraska Department of Labor (NDOL) audits Unemployment Insurance claims by comparing benefit payments with information reported by employers to the National Directory of New Hires. Erroneous benefit payments, if not detected, may result in improper charges to your experience account and may unfavorably affect your contribution tax rate or reimbursable charges. Receipt of this audit does not necessarily mean you have been charged with the individual's unemployment benefits.

Nebraska Employment Security Law Section 48-612 requires employers to provide the wage information necessary for the audit of this person's claims by completing the reverse side of the following form.

If the requested payroll information is not available at your location, please forward this audit form to the location that can provide the requested information.

****

Nebraska Employers may complete their audits at dol.nebraska.gov.
1. Click UIConnect at the far right column under "Access Our Tools".
2. Click Nebraska Liable Employers.
3. Enter your account number and password or click NEW ACCOUNTS
4. Click the Benefits Center tab
5. Scroll down and click COMPLETE AUDIT.

Non-Nebraska Employers may complete their audits at dol.nebraska.gov.
1. Click UIConnect at the far right column under "Access Our Tools".
2. Click Non-Nebraska Liable Employers.
3. Enter your account number and password or click NEW ACCOUNTS
4. Click COMPLETE AUDIT
5. Enter the following 12-digit web ID: 201201459394

OR

ALL EMPLOYERS may complete the following form(s) and additional page(s) according to the instructions on the back side of this form and return within 7 days in the enclosed envelope or fax to 402.471.2655.

The wage and employment information you provide may be the basis for legal action against the employee. This information must be accurate, as verification may not occur prior to the action.

Printouts in lieu of completing this form are not acceptable.

Form BATNHF Rev. 05-02-2013 BAT002FN 000100 001002 0 0 06/03/13 2103 PAGE 01 OF 04

This form is sent to an employer to obtain a breakdown of earnings to determine if an overpayment of benefits has occurred. It does not necessarily mean the employer receiving the form is being charged for benefits paid. Please read the instructions carefully before completing the form. You can respond to an audit in the UIConnect Benefit Center.

Form-BPC 270.08

Instructions for Completing the Audit

A daily breakdown of the employee's wages for the week(s) shown on the audit must be completed regardless of each employer's payroll. The employer may need to refer to each employee's time card paystub, etc ...

1. BENEFIT WEEK ENDING DATE	2. HOURS WORKED OR PAYABLE PER DAY							3. TOTAL HOURS PAYABLE	4. TOTAL GROSS AMOUNT EARNED	5. DATE PAID
	SUN	MON	TUES	WED	THURS	FRI	SAT			
06/30/12	24	25 5	26	27 5	28	29 5	30	15	$150.00	7/13
07/07/12	01	02 2	03	04 2	05 2	06 2	07	8	$80.00	7/13
07/14/12	08	09	10	11	12	13	14			
07/21/12	15	16	17	18	19	20	21			

Column 1: Benefit weeks are calendar weeks and always end on Saturday. Please provide earnings information on this basis regardless of the normal pay period. These are week ending dates that must be followed.

Column 2: Using the employee's payroll record show hours worked in the appropriate box for the correct day(s) of the week. You must also include (if any) overtime, tips, bonus, holiday pay, and sick pay even though it may not match your payroll period.

Column 3: Total the hours for the week listed in Column 2

Column 4: Multiply employee's rate of pay and place it in the appropriate line for each week.

Column 5: Indicate when those wages shown for each week were paid

PLEASE NOTE THAT EACH EMPLOYEE'S PAY RATE IS DIFFERENT, AND ADJUST ACCORDINGLY

A. List the Employee's rate of pay, for the time period audit then circle Hour, Week, Month, or Year.

B. Indicate how often you pay the employee. (If appropriate, circle pay period.)

C. Indicate the employee's start date and end date. If employee is still employed, then you would put "Still employed".

D. Explain why the employee is no longer employed.

E. Was the employee paid anything after the time of separation? Example: vacation pay, holiday pay, etc.

F. Indicate if employee worked at a different address, name and phone number of supervisor.

G. Provide your name and phone number; so if the adjudicator has any questions, they can contact you.

A. Rate of Regular Pay: $ 10.00 (Hour) Week, Month, or Year)
Rate of Overtime Pay: $ _____ per _____ (Hour, Week, Month, or Year)
Rate of Training Pay: $ _____ per _____ (Hour, Week, Month, or Year)
Alternative Pay Method: ☐ Commission _____
☐ Tips _____
☐ Rate per Mile _____
☐ Rate per Trip/Load/Unit _____
Contract Wages: Begin Date _____ End Date _____ Gross Wages Paid $
Please specify the period of the contract (date to date) and the gross amount paid

B. Indicate type of pay period
☐ Monthly - enter pay period dates: _____
☐ Semimonthly - enter pay period dates: _____
X Weekly - circle pay period end day: S M T (W) Th F S
☐ Biweekly - circle pay period end day: S M T W Th F S
☐ Other, explain: _____

C. Employment dates: Begin _____ End _____
Begin _____ End _____
Begin _____ End _____

D. If employee no longer employed, give reason for separation: _____

E. If employee was paid dismissal, separation, vacation, holiday or bonus pay for or during the weeks listed, indicate type and amount of pay, period of time pay covers and date paid: _____

F. Department name and address of location where employee worked: _____

Supervisor Name and Phone Number: John Doe 402 444-4444

G. Please record wage information carefully as it may be the basis for legal action against the employee. I hereby certify that the above information is true and correct to the best of my knowledge.

Print name: Jane Doe Phone #: 402.555 5555
Signature _____ Fax #: _____
Title: _____ Date: _____

SAMPLE

Form BATINS Rev. 05-03-2013

Form UI 311

NEBRASKA DEPARTMENT OF LABOR
OFFICE OF UNEMPLOYMENT INSURANCE

RETURN ADDRESS
Nebraska Department of Labor - UI Benefits Section **P.O. BOX 94600** **LINCOLN NE 68509-4600** **FAX #: 402.458.2595 or 402.471.9868** **Questions: please call 402.458.2500**

REQUEST FOR WAGE INFORMATION

DUE DATE:

BENEFIT YEAR ENDS:

DATE MAILED:

CLAIMANT NAME:

SSN:

The person named above has filed a claim for unemployment insurance benefits. Because our records indicate employment, we are requesting the wage information to properly determine unemployment insurance claim eligibility. This request is pursuant to Neb. Rev. Stat. §§48-612.

PLEASE ENTER GROSS WAGES PAID TO THE ABOVE CLAIMANT DURING THE PERIOD OF EMPLOYMENT LISTED BELOW:

to $ _____

PLEASE INDICATE DATES OF EMPLOYMENT: FIRST DAY WORKED: _____

LAST DAY WORKED: _____

IF APPLICABLE, PLEASE INDICATE:

___ VACATION PAY

___ SEVERANCE/NOTICE PAY

___ OTHER _____

This request does not replace quarterly tax reporting. If you fail to return by the above due date, an affidavit statement of wages, pursuant to Neb. Rev. Stat. §§48-626(2), will be sent to the claimant. Wages provided by the claimant, and used to establish eligibility, will be final as to amount. Any employer charges assessed will be based upon wage information provided by the claimant. It is, therefore, in your best interest to respond with the requested information by the above due date.

SIGNATURE _____ DATE _____

PRINTED NAME _____ PHONE NUMBER _____

TITLE _____ FAX NUMBER _____

This form is mailed to the liable employers seeking wage information for the most current quarter to determine if the claimant has qualifying alternate base period wages.

NEBRASKA
DEPARTMENT OF LABOR

550 South 16th Street
PO Box 94600
Lincoln, NE 68509-4600